

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
HOWARD, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2020**



WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
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JUNE 30, 2020

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INDEPENDENT AUDITORS' REPORT

**Board of Education
West Elk Unified School District No. 282
Howard, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **West Elk Unified School District No. 282, Howard, 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 Statement

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

Auditors' 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 auditors' 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 auditors consider 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.

Board of Education
West Elk Unified School District No. 282

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **West Elk Unified School District No. 282, Howard, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse 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 **West Elk Unified School District No. 282, Howard, Kansas**, as of **June 30, 2020**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **West Elk Unified School District No. 282, Howard, Kansas**, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. 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.

**Board of Education
West Elk Unified School District No. 282**

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 basic financial statement upon which we rendered an unmodified opinion dated November 25, 2019. The 2019 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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 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. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2021, on our consideration of **West Elk Unified School District No. 282, Howard, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **West Elk Unified School District No. 282, Howard, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
February 2, 2021

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

| Fund | Beginning Unencumbered Cash Balance | Prior Year Canceled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|------------------------------------|---|--|----------------------|----------------------|--|--|------------------------|
| General Fund | \$ 889 | \$ 0 | \$ 3,862,200 | \$ 3,861,094 | \$ 1,995 | \$ 3,417 | \$ 5,412 |
| Special Purpose Funds | | | | | | | |
| Supplemental General | 19,807 | 0 | 1,219,468 | 1,183,659 | 55,616 | 0 | 55,616 |
| Preschool-Aged At-Risk | 0 | 0 | 11,090 | 11,090 | 0 | 0 | 0 |
| At Risk (K-12) | 4,359 | 0 | 516,951 | 521,310 | 0 | 0 | 0 |
| Bilingual Education | 0 | 0 | 1,774 | 1,774 | 0 | 0 | 0 |
| Capital Outlay | 638,085 | 0 | 243,834 | 637,122 | 244,797 | 0 | 244,797 |
| Driver Training | 4,766 | 0 | 4,420 | 246 | 8,940 | 0 | 8,940 |
| Food Service | 38,240 | 0 | 269,621 | 283,565 | 24,296 | 7,460 | 31,756 |
| Professional Development | 0 | 0 | 15,233 | 15,233 | 0 | 0 | 0 |
| Special Education | 0 | 0 | 1,390,852 | 1,390,852 | 0 | 0 | 0 |
| Career and Postsecondary Education | 14,820 | 0 | 205,137 | 200,589 | 19,368 | 0 | 19,368 |
| Special Education Cooperative | 173,413 | 73 | 3,168,029 | 2,885,728 | 455,787 | 17 | 455,804 |
| KPERS Contribution | 0 | 0 | 668,135 | 668,135 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 259,012 | 252,699 | 6,313 | 19,394 | 25,707 |
| Gifts and Grants | 98,100 | 0 | 1,213 | 7,867 | 91,446 | 0 | 91,446 |
| Contingency Reserve | 138,578 | 0 | 0 | 0 | 138,578 | 0 | 138,578 |
| Textbook and Student Material | | | | | | | |
| Revolving | 34,769 | 0 | 8,113 | 7,517 | 35,365 | 0 | 35,365 |
| District Activity Funds | 4,480 | 0 | 22,189 | 20,448 | 6,221 | 0 | 6,221 |
| | <u>\$ 1,170,306</u> | <u>\$ 73</u> | <u>\$ 11,867,271</u> | <u>\$ 11,948,928</u> | <u>\$ 1,088,722</u> | <u>\$ 30,288</u> | <u>\$ 1,119,010</u> |

Composition of Cash:

| | |
|-------------------------|---------------------|
| Checking Accounts | \$ 1,057,798 |
| Savings Accounts | 98,255 |
| Certificates of Deposit | 5,000 |
| | <u>1,161,053</u> |
| Agency Funds | (42,043) |
| | <u>\$ 1,119,010</u> |

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

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

West Elk Unified School District No. 282 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Howard, Severy and Moline, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

The District serves as the sponsoring District for a Special Education Cooperative (Coop). The Coop includes the District plus two additional districts. Funds for the Coop are provided by assessments from the participating districts in addition to State and Federal grants. The Coop is presented as a budgeted special purpose fund within the District.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

Special Purpose Funds-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.

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

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Budget and Tax Cycle

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

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

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 budget amendments for 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

Federal Funds
Contingency Reserve Fund
Fund District Activity Funds

Gifts and Grants Fund
Textbook and Student Material Revolving Fund

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 - In Substance Receipt in Transit:

The District received \$197,039 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 3 - Defined Benefit Pension Plan:

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% 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 dollars 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, 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.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment for \$56 million was paid in fiscal year 2018. This 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.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

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 \$668,135 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$6,453,293. 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 this financial statement.

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

Note 4 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$1,161,053 and the bank balance was \$1,127,674. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$296,497 was covered by federal depository insurance and the remaining \$831,177 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 5 - Interfund Transactions:

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

| Transfer from: | Transfer to: | | | | | | | | |
|------------------------------|----------------------------|-------------------|------------------------|-------------------|------------------|-----------------------------|----------------------|--|---------------------|
| | Preschool- Aged At-Risk | At Risk (K-12) | Bilingual Education | Capital Outlay | Food Service | Professional Development | Special Education | Career and Postsecondary Education | Total |
| General Fund | \$ 11,090 | \$ 398,370 | \$ 0 | \$ 41,627 | \$ 0 | \$ 12,806 | \$ 796,865 | \$ 190,574 | \$ 1,451,332 |
| Supplemental General Fund | 0 | 118,581 | 1,774 | 0 | 11,649 | 0 | 593,987 | 0 | 725,991 |
| | <u>\$ 11,090</u> | <u>\$ 516,951</u> | <u>\$ 1,774</u> | <u>\$ 41,627</u> | <u>\$ 11,649</u> | <u>\$ 12,806</u> | <u>\$ 1,390,852</u> | <u>\$ 190,574</u> | <u>\$ 2,177,323</u> |

Note 6 - Postemployment Benefits:

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

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

Note 7 - Contingencies:

Grant Programs

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

Risk Management

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

Note 8 - Subsequent Events:

The District has evaluated subsequent events through February 2, 2021, the date which the financial statement was available to be issued.

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic and there continues to be uncertainty surrounding the spread and duration of the virus. Operating continuity could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to the financial statement as a result of this uncertainty.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 9 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 10 - Reimbursed Expenditures:

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

Note 11 - Long-Term Debt:

Principal and interest payments on lease purchase agreements are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2020, were as follows:

| Issue | Interest Rate | Date of Issue | Amount of Issue | Date of Final Maturity |
|-----------------------|---------------|---------------|-----------------|------------------------|
| Capital Leases | | | | |
| Facility Upgrades | 3.25 | 7/1/15 | \$ 856,000 | 7/1/25 |
| 2019 71 Passenger Bus | 3.49 | 12/12/18 | \$ 83,884 | 12/15/23 |
| 2020 47 Passenger Bus | 3.49 | 2/27/19 | \$ 74,958 | 3/15/24 |

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

| Issue | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|-----------------------|---------------------------|-------------|----------------------|---------------------|------------------|
| Capital Leases | | | | | |
| Facility Upgrades | \$ 546,057 | \$ 0 | \$ 83,854 | \$ 462,203 | \$ 17,795 |
| 2019 71 Passenger Bus | 76,155 | 0 | 15,902 | 60,253 | 2,412 |
| 2020 47 Passenger Bus | 71,530 | 0 | 14,086 | 57,444 | 2,279 |
| | <u>\$ 693,742</u> | <u>\$ 0</u> | <u>\$ 113,842</u> | <u>\$ 579,900</u> | <u>\$ 22,486</u> |

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

| | Principal | Interest | Total Principal and Interest |
|------|-------------------|------------------|------------------------------|
| 2021 | \$ 117,692 | \$ 18,636 | \$ 136,328 |
| 2022 | 121,609 | 14,719 | 136,328 |
| 2023 | 125,656 | 10,672 | 136,328 |
| 2024 | 116,494 | 6,586 | 123,080 |
| 2025 | 98,449 | 3,200 | 101,649 |
| | <u>\$ 579,900</u> | <u>\$ 53,813</u> | <u>\$ 633,713</u> |

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

| Fund | Certified Budget | Adjustment to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance - Over (Under) |
|------------------------------------|----------------------|---|--|--------------------------------|---|----------------------------|
| General Fund | \$ 3,931,183 | \$ (70,089) | \$ 0 | \$ 3,861,094 | \$ 3,861,094 | \$ 0 |
| Special Purpose Funds | | | | | | |
| Supplemental General | 1,205,131 | (21,472) | 0 | 1,183,659 | 1,183,659 | 0 |
| Preschool-Aged At-Risk | 26,616 | 0 | 0 | 26,616 | 11,090 | (15,526) |
| At Risk (K-12) | 589,359 | 0 | 0 | 589,359 | 521,310 | (68,049) |
| Bilingual Education | 5,767 | 0 | 0 | 5,767 | 1,774 | (3,993) |
| Capital Outlay | 881,353 | 0 | 0 | 881,353 | 637,122 | (244,231) |
| Driver Training | 11,146 | 0 | 0 | 11,146 | 246 | (10,900) |
| Food Service | 292,512 | 0 | 0 | 292,512 | 283,565 | (8,947) |
| Professional Development | 22,500 | 0 | 0 | 22,500 | 15,233 | (7,267) |
| Special Education | 1,419,887 | 0 | 0 | 1,419,887 | 1,390,852 | (29,035) |
| Career and Postsecondary Education | 225,400 | 0 | 0 | 225,400 | 200,589 | (24,811) |
| Special Education Cooperative | 3,249,607 | 0 | 0 | 3,249,607 | 2,885,728 | (363,879) |
| KPERs Contribution | 715,309 | 0 | 0 | 715,309 | 668,135 | (47,174) |
| Federal Funds | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 252,699 | XXXXXXXXXX |
| Gifts and Grants | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 7,867 | XXXXXXXXXX |
| Contingency Reserve | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 0 | XXXXXXXXXX |
| Textbook and Student Material | | | | | | |
| Revolving | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 7,517 | XXXXXXXXXX |
| District Activity Funds | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | 20,448 | XXXXXXXXXX |
| | <u>\$ 12,575,770</u> | <u>\$ (91,561)</u> | <u>\$ 0</u> | <u>\$ 12,484,209</u> | <u>\$ 11,948,928</u> | <u>\$ (823,812)</u> |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>General Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|--|------------------------------|------------------|---------------------|----------------------------|
| | <u>Prior Year Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | \$ 54 | \$ 1,852 | \$ 0 | \$ 1,852 |
| State Sources | 3,446,297 | 3,860,348 | 3,930,294 | (69,946) |
| | <u>3,446,351</u> | <u>3,862,200</u> | <u>\$ 3,930,294</u> | <u>\$ (68,094)</u> |
| Expenditures | | | | |
| Instruction | 1,101,791 | 1,139,083 | \$ 1,283,452 | \$ (144,369) |
| Student Support Services | 61,194 | 64,524 | 59,480 | 5,044 |
| Instructional Support Staff | 10,046 | 25,895 | 12,000 | 13,895 |
| General Administration | 122,322 | 184,852 | 128,500 | 56,352 |
| School Administration | 194,678 | 264,262 | 186,000 | 78,262 |
| Central Services | 127,138 | 148,042 | 131,000 | 17,042 |
| Operations & Maintenance | 318,636 | 304,145 | 332,600 | (28,455) |
| Student Transportation Services | 271,314 | 278,959 | 303,000 | (24,041) |
| Transfers | 1,239,419 | 1,451,332 | 1,495,151 | (43,819) |
| Adjustment to Comply with Legal Max | <u>0</u> | <u>0</u> | <u>(70,089)</u> | <u>70,089</u> |
| | <u>3,446,538</u> | <u>3,861,094</u> | <u>\$ 3,861,094</u> | <u>\$ 0</u> |
| Receipts Over (Under) Expenditures | (187) | 1,106 | | |
| Unencumbered Cash, Beginning | 229 | 889 | | |
| Prior Year Canceled Encumbrances | <u>847</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 889</u> | <u>\$ 1,995</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Supplemental General Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|------------------------------|------------------|---------------------|----------------------------|
| | <u>Prior Year Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | \$ 378,680 | \$ 546,667 | \$ 512,398 | \$ 34,269 |
| County Sources | 69,971 | 68,188 | 57,345 | 10,843 |
| State Sources | 552,397 | 604,613 | 615,581 | (10,968) |
| | <u>1,001,048</u> | <u>1,219,468</u> | <u>\$ 1,185,324</u> | <u>\$ 34,144</u> |
| Expenditures | | | | |
| Instruction | 500,753 | 400,795 | \$ 364,877 | \$ 35,918 |
| General Administration | 6,737 | 6,882 | 6,750 | 132 |
| School Administration | 6,737 | 7,482 | 6,750 | 732 |
| Operations & Maintenance | 59,262 | 42,509 | 27,000 | 15,509 |
| Transfers | 526,246 | 725,991 | 799,754 | (73,763) |
| Adjustment for Final Enrollment | 0 | 0 | (21,472) | 21,472 |
| | <u>1,099,735</u> | <u>1,183,659</u> | <u>\$ 1,183,659</u> | <u>\$ 0</u> |
| Receipts Over (Under) Expenditures | (98,687) | 35,809 | | |
| Unencumbered Cash, Beginning | 118,494 | 19,807 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 19,807</u> | <u>\$ 55,616</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Preschool-Aged At-Risk Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|------------------------------|---------------|------------------|----------------------------|
| | <u>Prior Year Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Transfers | \$ 12,495 | \$ 11,090 | \$ 26,616 | \$ (15,526) |
| | <u>12,495</u> | <u>11,090</u> | <u>\$ 26,616</u> | <u>\$ (15,526)</u> |
| Expenditures | | | | |
| Instruction | 12,495 | 11,090 | \$ 26,616 | \$ (15,526) |
| | <u>12,495</u> | <u>11,090</u> | <u>\$ 26,616</u> | <u>\$ (15,526)</u> |
| Receipts Over (Under) Expenditures | 0 | 0 | | |
| Unencumbered Cash, Beginning | 0 | 0 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | <u>\$ 0</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>At Risk Fund (K-12)</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|----------------------|----------------|-------------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| Transfers | \$ 555,000 | \$ 516,951 | \$ 585,000 | \$ (68,049) |
| | <u>555,000</u> | <u>516,951</u> | <u>\$ 585,000</u> | <u>\$ (68,049)</u> |
| Expenditures | | | | |
| Instruction | 547,586 | 521,310 | \$ 569,359 | \$ (48,049) |
| Student Support Services | 2,994 | 0 | 20,000 | (20,000) |
| Instructional Support Staff | 70 | 0 | 0 | 0 |
| | <u>550,650</u> | <u>521,310</u> | <u>\$ 589,359</u> | <u>\$ (68,049)</u> |
| Receipts Over (Under) Expenditures | 4,350 | (4,359) | | |
| Unencumbered Cash, Beginning | 9 | 4,359 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 4,359</u> | <u>\$ 0</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Bilingual Education Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|----------------------|--------------|-----------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| Transfers | \$ 2,499 | \$ 1,774 | \$ 5,767 | \$ (3,993) |
| | <u>2,499</u> | <u>1,774</u> | <u>\$ 5,767</u> | <u>\$ (3,993)</u> |
| Expenditures | | | | |
| Instruction | <u>2,499</u> | <u>1,774</u> | <u>\$ 5,767</u> | <u>\$ (3,993)</u> |
| | <u>2,499</u> | <u>1,774</u> | <u>\$ 5,767</u> | <u>\$ (3,993)</u> |
| Receipts Over (Under) Expenditures | 0 | 0 | | |
| Unencumbered Cash, Beginning | 0 | 0 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | <u>\$ 0</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Capital Outlay Fund</u> | <u>Prior Year</u> | | <u>Current Year</u> | | <u>Variance -</u> <u>Over (Under)</u> |
|--|-------------------|--|---------------------|-------------------|--|
| | <u>Actual</u> | | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | | |
| Local Sources | \$ 548,601 | | \$ 148,778 | \$ 192,134 | \$ (43,356) |
| County Sources | 12,199 | | 11,790 | 9,920 | 1,870 |
| State Sources | 37,171 | | 41,639 | 41,595 | 44 |
| Transfers | 0 | | 41,627 | 0 | 41,627 |
| | <u>597,971</u> | | <u>243,834</u> | <u>\$ 243,649</u> | <u>\$ 185</u> |
| Expenditures | | | | | |
| Instruction | 48,008 | | 3,999 | \$ 100,000 | \$ (96,001) |
| General Administration | 4,746 | | 5,466 | 0 | 5,466 |
| Student Transportation Services | 13,248 | | 34,679 | 38,649 | (3,970) |
| Facility Acquisition & Construction Services | 102,858 | | 592,978 | 742,704 | (149,726) |
| | <u>168,860</u> | | <u>637,122</u> | <u>\$ 881,353</u> | <u>\$ (244,231)</u> |
| Receipts Over (Under) Expenditures | 429,111 | | (393,288) | | |
| Unencumbered Cash, Beginning | 208,974 | | 638,085 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 638,085</u> | | <u>\$ 244,797</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Driver Training Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|----------------------|-----------------|------------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| Local Sources | \$ 1,656 | \$ 1,040 | \$ 3,380 | \$ (2,340) |
| State Sources | 3,087 | 3,380 | 3,000 | 380 |
| | <u>4,743</u> | <u>4,420</u> | <u>\$ 6,380</u> | <u>\$ (1,960)</u> |
| Expenditures | | | | |
| Instruction | 4,968 | 54 | \$ 4,975 | \$ (4,921) |
| Operations & Maintenance | 77 | 192 | 6,171 | (5,979) |
| | <u>5,045</u> | <u>246</u> | <u>\$ 11,146</u> | <u>\$ (10,900)</u> |
| Receipts Over (Under) Expenditures | (302) | 4,174 | | |
| Unencumbered Cash, Beginning | 5,068 | 4,766 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 4,766</u> | <u>\$ 8,940</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Food Service Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|----------------------|------------------|-------------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| Local Sources | \$ 62,183 | \$ 46,615 | \$ 57,634 | \$ (11,019) |
| State Sources | 2,002 | 2,103 | 1,624 | 479 |
| Federal Sources | 172,300 | 209,254 | 145,016 | 64,238 |
| Transfers | 20,000 | 11,649 | 50,000 | (38,351) |
| | <u>256,485</u> | <u>269,621</u> | <u>\$ 254,274</u> | <u>\$ 15,347</u> |
| Expenditures | | | | |
| Operations & Maintenance | 1,294 | 1,174 | \$ 2,500 | \$ (1,326) |
| Food Service Operations | 259,045 | 282,391 | 290,012 | (7,621) |
| | <u>260,339</u> | <u>283,565</u> | <u>\$ 292,512</u> | <u>\$ (8,947)</u> |
| Receipts Over (Under) Expenditures | (3,854) | (13,944) | | |
| Unencumbered Cash, Beginning | 42,094 | 38,240 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 38,240</u> | <u>\$ 24,296</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Professional Development Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|--------------------------------------|----------------------|---------------|------------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| State Sources | \$ 2,953 | \$ 2,427 | \$ 2,500 | \$ (73) |
| Transfers | 19,047 | 12,806 | 20,000 | (7,194) |
| | <u>22,000</u> | <u>15,233</u> | <u>\$ 22,500</u> | <u>\$ (7,267)</u> |
| Expenditures | | | | |
| Instructional Support Services | <u>22,000</u> | <u>15,233</u> | <u>\$ 22,500</u> | <u>\$ (7,267)</u> |
| | <u>22,000</u> | <u>15,233</u> | <u>\$ 22,500</u> | <u>\$ (7,267)</u> |
| Receipts Over (Under) Expenditures | 0 | 0 | | |
| Unencumbered Cash, Beginning | 0 | 0 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | <u>\$ 0</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Special Education Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|------------------------------|------------------|---------------------|----------------------------|
| | <u>Prior Year Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Cash Receipts | | | | |
| Local Sources | \$ 0 | \$ 0 | \$ 20,365 | \$ (20,365) |
| Transfers | 1,021,924 | 1,390,852 | 1,399,522 | (8,670) |
| | <u>1,021,924</u> | <u>1,390,852</u> | <u>\$ 1,419,887</u> | <u>\$ (29,035)</u> |
| Expenditures | | | | |
| Instruction | 1,021,924 | 1,390,852 | \$ 1,419,887 | \$ (29,035) |
| | <u>1,021,924</u> | <u>1,390,852</u> | <u>\$ 1,419,887</u> | <u>\$ (29,035)</u> |
| Receipts Over (Under) Expenditures | 0 | 0 | | |
| Unencumbered Cash, Beginning | 0 | 0 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | <u>\$ 0</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| Career and Postsecondary Education Fund | Current Year | | | Variance - Over (Under) |
|--|----------------------|------------------|-------------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| Local Sources | \$ 0 | \$ 78 | \$ 0 | \$ 78 |
| State Sources | 892 | 11,746 | 5,580 | 6,166 |
| Federal Sources | 3,525 | 2,739 | 0 | 2,739 |
| Transfers | 134,700 | 190,574 | 205,000 | (14,426) |
| | <u>139,117</u> | <u>205,137</u> | <u>\$ 210,580</u> | <u>\$ (5,443)</u> |
| Expenditures | | | | |
| Instruction | 168,127 | 197,850 | \$ 221,950 | \$ (24,100) |
| Student Support Services | 2,517 | 2,739 | 2,450 | 289 |
| Operations & Maintenance | 82 | 0 | 1,000 | (1,000) |
| | <u>170,726</u> | <u>200,589</u> | <u>\$ 225,400</u> | <u>\$ (24,811)</u> |
| Receipts Over (Under) Expenditures | (31,609) | 4,548 | | |
| Unencumbered Cash, Beginning | 46,429 | 14,820 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 14,820</u> | <u>\$ 19,368</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Special Education Cooperative Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|---|----------------------|-------------------|---------------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| Local Sources | \$ 2,157,336 | \$ 2,797,783 | \$ 2,794,744 | \$ 3,039 |
| Federal Sources | 368,404 | 370,246 | 373,285 | (3,039) |
| | <u>2,525,740</u> | <u>3,168,029</u> | <u>\$ 3,168,029</u> | <u>\$ 0</u> |
| Expenditures | | | | |
| Instruction | 2,171,971 | 2,440,642 | \$ 2,740,532 | \$ (299,890) |
| Student Support Services | 144,924 | 139,142 | 156,725 | (17,583) |
| Instructional Support Staff | 32,602 | 51,820 | 35,000 | 16,820 |
| Special Area Admin. Services | 2,420 | 3,117 | 1,500 | 1,617 |
| School Administration | 188,101 | 181,834 | 213,750 | (31,916) |
| Operations & Maintenance | 9,025 | 5,531 | 20,000 | (14,469) |
| Student Transportation Services | 50,036 | 63,642 | 81,600 | (17,958) |
| Other Support Services | 0 | 0 | 500 | (500) |
| | <u>2,599,079</u> | <u>2,885,728</u> | <u>\$ 3,249,607</u> | <u>\$ (363,879)</u> |
| Receipts Over (Under) Expenditures | (73,339) | 282,301 | | |
| Unencumbered Cash, Beginning | 246,426 | 173,413 | | |
| Prior Year Canceled Encumbrances | <u>326</u> | <u>73</u> | | |
| Unencumbered Cash, Ending | <u>\$ 173,413</u> | <u>\$ 455,787</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>KPERS Contribution Fund</u> | <u>Current Year</u> | | | Variance - Over (Under) |
|------------------------------------|----------------------|----------------|-------------------|----------------------------|
| | Prior Year Actual | Actual | Budget | |
| Cash Receipts | | | | |
| State Sources | \$ 418,320 | \$ 668,135 | \$ 715,309 | \$ (47,174) |
| | <u>418,320</u> | <u>668,135</u> | <u>\$ 715,309</u> | <u>\$ (47,174)</u> |
| Expenditures | | | | |
| Instruction | 319,870 | 522,629 | \$ 524,281 | \$ (1,652) |
| Student Support Services | 9,352 | 9,656 | 7,500 | 2,156 |
| General Administration | 4,650 | 11,348 | 3,500 | 7,848 |
| School Administration | 29,903 | 46,508 | 40,000 | 6,508 |
| Central Services | 13,712 | 20,976 | 20,000 | 976 |
| Operations and Maintenance | 13,998 | 17,710 | 20,000 | (2,290) |
| Student Transportation Services | 18,378 | 27,973 | 20,000 | 7,973 |
| Food Service Operations | 8,457 | 11,335 | 80,028 | (68,693) |
| | <u>418,320</u> | <u>668,135</u> | <u>\$ 715,309</u> | <u>\$ (47,174)</u> |
| Receipts Over (Under) Expenditures | 0 | 0 | | |
| Unencumbered Cash, Beginning | 0 | 0 | | |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | <u>\$ 0</u> | <u>\$ 0</u> | | |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| <u>Federal Funds</u> | Prior Year Actual | Current Year Actual |
|------------------------------------|----------------------|------------------------|
| Cash Receipts | | |
| Federal Sources | \$ 237,055 | \$ 259,012 |
| | <u>237,055</u> | <u>259,012</u> |
| Expenditures | | |
| Instruction | 178,371 | 176,324 |
| Student Support Services | 34,123 | 39,704 |
| School Administration | 0 | 15,000 |
| Student Transportation Services | 24,561 | 21,671 |
| | <u>237,055</u> | <u>252,699</u> |
| Receipts Over (Under) Expenditures | 0 | 6,313 |
| Unencumbered Cash, Beginning | 0 | 0 |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> |
| Unencumbered Cash, Ending | <u>\$ 0</u> | <u>\$ 6,313</u> |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Gifts and Grants Funds

| | Prior Year Actual | Current Year Actual |
|------------------------------------|----------------------|------------------------|
| Cash Receipts | | |
| Local Sources | \$ 6,439 | \$ 1,213 |
| | <u>6,439</u> | <u>1,213</u> |
| Expenditures | | |
| Instruction | 9,104 | 7,867 |
| | <u>9,104</u> | <u>7,867</u> |
| Receipts Over (Under) Expenditures | (2,665) | (6,654) |
| Unencumbered Cash, Beginning | 100,765 | 98,100 |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> |
| Unencumbered Cash, Ending | <u>\$ 98,100</u> | <u>\$ 91,446</u> |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Contingency Reserve Fund

| | Prior Year Actual | Current Year Actual |
|------------------------------------|----------------------|------------------------|
| Cash Receipts | | |
| Transfers | \$ 0 | \$ 0 |
| | <u>0</u> | <u>0</u> |
| Expenditures | | |
| Transfers | <u>0</u> | <u>0</u> |
| | <u>0</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | 0 | 0 |
| Unencumbered Cash, Beginning | 138,578 | 138,578 |
| Prior Year Canceled Encumbrances | <u>0</u> | <u>0</u> |
| Unencumbered Cash, Ending | <u>\$ 138,578</u> | <u>\$ 138,578</u> |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | | |
|------------------------------------|------------------|------------------|
| Textbook and Student Material | | |
| <u>Revolving Fund</u> | | |
| | Prior Year | Current Year |
| | <u>Actual</u> | <u>Actual</u> |
| Cash Receipts | | |
| Local Sources | \$ 9,193 | \$ 8,113 |
| | <u>9,193</u> | <u>8,113</u> |
| Expenditures | | |
| Instruction | <u>6,173</u> | <u>7,517</u> |
| | <u>6,173</u> | <u>7,517</u> |
| Receipts Over (Under) Expenditures | 3,020 | 596 |
| Unencumbered Cash, Beginning | 31,634 | 34,769 |
| Prior Year Canceled Encumbrances | <u>115</u> | <u>0</u> |
| Unencumbered Cash, Ending | <u>\$ 34,769</u> | <u>\$ 35,365</u> |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

| | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|------------------------------------|---------------------------|-------------------|-----------------------|------------------------|
| West Elk Junior/Senior High School | | | | |
| Senior Class | \$ 182 | \$ 26,316 | \$ 17,068 | \$ 9,430 |
| Junior Class | 2,645 | 12,812 | 7,542 | 7,915 |
| Sophomore Class | 398 | 409 | 398 | 409 |
| Freshman Class | 137 | 181 | 137 | 181 |
| FFA | 6,500 | 39,415 | 35,365 | 10,550 |
| FBLA | 195 | 0 | 0 | 195 |
| Skills USA | 178 | 30 | 0 | 208 |
| FCCLA | 4,614 | 5,008 | 3,748 | 5,874 |
| Drama | 4,639 | 1,979 | 1,743 | 4,875 |
| STUCO | 256 | 2,889 | 2,791 | 354 |
| Jr. High STUCO | 77 | 44 | 0 | 121 |
| NHS | 231 | 130 | 0 | 361 |
| Concessions | 187 | 26,787 | 26,724 | 250 |
| Jr. High Cheerleaders | 671 | 358 | 449 | 580 |
| Spirit Club | 257 | 1,837 | 1,715 | 379 |
| Band Council | 300 | 50 | 0 | 350 |
| Choir Council | 11 | 0 | 0 | 11 |
| Sales Tax | 27 | 4,102 | 4,129 | 0 |
| | <u>\$ 21,505</u> | <u>\$ 122,347</u> | <u>\$ 101,809</u> | <u>\$ 42,043</u> |

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

| Fund | Beginning | Prior Year | Cash Receipts | Expenditures | Ending | Add | Ending Cash |
|------------------------------------|-----------------|--------------|------------------|------------------|-----------------|----------------------|-----------------|
| | Unencumbered | Canceled | | | Unencumbered | Encumbrances | |
| | Cash Balance | Encumbrances | | | Cash Balance | and Accounts Payable | Balance |
| West Elk Junior/Senior High School | | | | | | | |
| Athletics | \$ 1,519 | \$ 0 | \$ 18,518 | \$ 15,176 | \$ 4,861 | \$ 0 | \$ 4,861 |
| Operations | 65 | 0 | 1,515 | 1,515 | 65 | 0 | 65 |
| Interest | 1,013 | 0 | 28 | 0 | 1,041 | 0 | 1,041 |
| Yearbook | 1,883 | 0 | 2,128 | 3,757 | 254 | 0 | 254 |
| | <u>\$ 4,480</u> | <u>\$ 0</u> | <u>\$ 22,189</u> | <u>\$ 20,448</u> | <u>\$ 6,221</u> | <u>\$ 0</u> | <u>\$ 6,221</u> |

FEDERAL AWARD INFORMATION



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 282
Howard, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **West Elk Unified School District No. 282, Howard, Kansas**, as of and for the year ended **June 30, 2020**, and the related notes to the financial statement, which collectively comprise **West Elk Unified School District No. 282, Howard, Kansas'** basic financial statement, and have issued our report thereon dated February 2, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **West Elk Unified School District No. 282, Howard, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **West Elk Unified School District No. 282, Howard, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **West Elk Unified School District No. 282, Howard, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Board of Education
Unified School District No. 282**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **West Elk Unified School District No. 282, Howard, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
February 2, 2021



**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 282
Howard, Kansas**

Report on Compliance for Each Major Federal Program

We have audited the compliance of **West Elk Unified School District No. 282, Howard, Kansas**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **West Elk Unified School District No. 282, Howard, Kansas'** major federal programs for the year ended **June 30, 2020**. **West Elk Unified School District No. 282, Howard, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **West Elk Unified School District No. 282, Howard, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **West Elk Unified School District No. 282, Howard, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **West Elk Unified School District No. 282, Howard, Kansas'** compliance.

**Board of Education
Unified School District No. 282**

Opinion on Each Major Federal Program

In our opinion, **West Elk Unified School District No. 282, Howard, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2020**.

Report on Internal Control Over Compliance

Management of **West Elk Unified School District No. 282, Howard, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **West Elk Unified School District No. 282, Howard, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **West Elk Unified School District No. 282, Howard, Kansas'** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
February 2, 2021

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

| Grant Title | Federal CFDA No. | Program Amount | Unencumbered Cash 7-1-19 | Receipts | Expenditures | Unencumbered Cash 6-30-20 |
|--|---------------------|-------------------|--------------------------------|-------------------|-------------------|---------------------------------|
| Department of Education | | | | | | |
| Rural Education | 84.358 | \$ 31,953 | \$ 0 | \$ 31,953 | \$ 31,953 | \$ 0 |
| | | <u>31,953</u> | <u>0</u> | <u>31,953</u> | <u>31,953</u> | <u>0</u> |
| (Passes Through Kansas Department of Education) | | | | | | |
| Department of Agriculture | | | | | | |
| Child Nutrition Cluster-Cluster | | | | | | |
| School Breakfast Program | 10.553 | 37,941 | | | | |
| National School Lunch Program | 10.555 | 85,401 | | | | |
| Summer Food Service Program for Children | 10.559 | 83,354 | | | | |
| Child and Adult Care Food Program | 10.558 | 2,558 | | | | |
| | | <u>209,254</u> | <u>0</u> | <u>209,254</u> | <u>209,254</u> | <u>0</u> |
| Department of Education | | | | | | |
| Title I Grants to Local Educational Agencies | 84.010 | 84,266 | 0 | 84,266 | 84,266 | 0 |
| Special Education Cluster (IDEA)-Cluster | | | | | | |
| Special Education Grants to States | 84.027 | 261,851 | 0 | 261,851 | 261,851 | 0 |
| Special Education Preschool Grants | 84.173 | 25,768 | 0 | 25,768 | 25,768 | 0 |
| Twenty-First Century Community Learning Centers | 84.287 | 101,338 | 0 | 101,338 | 95,025 | 6,313 |
| Supporting Effective Instruction State Grants | 84.367 | 13,598 | 0 | 13,598 | 13,598 | 0 |
| Student Support and Academic Enrichment Program | 84.424 | 12,857 | 0 | 12,857 | 12,857 | 0 |
| COVID-19 Education Stabilization Fund | 84.425 | 70,026 | 0 | 15,000 | 15,000 | 0 |
| | | <u>569,704</u> | <u>0</u> | <u>514,678</u> | <u>508,365</u> | <u>6,313</u> |
| (Passes Through Kansas SRS) | | | | | | |
| Department of Health and Human Services | | | | | | |
| Medical Assistance Program | 93.778 | 37,030 | 0 | 37,030 | 37,030 | 0 |
| (Passes Through Southeast Kansas Education Service Center) | | | | | | |
| Department of Education | | | | | | |
| Career and Technical Education - Basic Grants to States | 84.048 | 2,739 | 0 | 2,739 | 2,739 | 0 |
| Department of Health and Human Services | | | | | | |
| Medical Assistance Program | 93.778 | 45,597 | 0 | 45,597 | 45,597 | 0 |
| | | <u>48,336</u> | <u>0</u> | <u>48,336</u> | <u>48,336</u> | <u>0</u> |
| Total Federal Awards | | <u>\$ 896,277</u> | <u>\$ 0</u> | <u>\$ 841,251</u> | <u>\$ 834,938</u> | <u>\$ 6,313</u> |

The accompanying notes are an integral part of this schedule.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **West Elk Unified School District No. 282, Howard, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **West Elk Unified School District No. 282, Howard, Kansas.**
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards.*
3. No instances of noncompliance material to the financial statement of **West Elk Unified School District No. 282, Howard, Kansas,** were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **West Elk Unified School District No. 282, Howard, Kansas,** expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **West Elk Unified School District No. 282, Howard, Kansas.**
7. The programs tested as major programs were:

| | |
|---|--------|
| Child Nutrition Cluster | |
| School Breakfast Program | 10.553 |
| National School Lunch Program | 10.555 |
| Summer Food Service Program for Children | 10.559 |
| Title I Grants to Local Educational Agencies | 84.010 |
| Twenty-First Century Community Learning Centers | 84.287 |
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **West Elk Unified School District No. 282, Howard, Kansas,** was determined not to be a low-risk auditee.

**WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

There are no prior audit findings.