

**UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas**

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

For the Year Ended June 30, 2020

**MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas**

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas

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

For the Year Ended June 30, 2020

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Mapes & Miller LLP
Certified Public Accountants & Business Advisors

230 MAIN, PO BOX 412, QUINTER, KS 67752
PHONE: 785-754-2111 EMAIL: dtilton@mmcpas.net

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 208
WaKeeney, Kansas 67672

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 208, WaKeeney, 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; 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 Unified School District No. 208, WaKeeney, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 208, WaKeeney, Kansas, as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 208, WaKeeney, 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.

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 schedule of regulatory basis 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 statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants
Quinter, Kansas

December 1, 2020

WaKeeney, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2020

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ 0	0	3,358,822	3,358,822	0	180,676	180,676
Supplemental General Fund	83,402	0	1,247,940	1,165,980	165,362	16,739	182,101
Special Purpose Funds:							
At-Risk Fund (K-12)	135,797	0	152,417	139,801	148,413	19,264	167,677
Capital Outlay Fund	767,428	0	600,597	510,193	857,832	47,777	905,609
Food Service Fund	60,549	0	226,131	226,402	60,278	0	60,278
Recreation Commission Fund	37,418	0	277,490	260,000	54,908	0	54,908
Recreation Commission Employee Benefits Fund	969	0	19,466	19,000	1,435	0	1,435
Special Education Fund	322,370	0	777,171	760,922	338,619	35,510	374,129
Career and Postsecondary Education Fund	82,582	0	117,000	109,637	89,945	16,021	105,966
KPERS Special Retirement Contribution Fund	0	0	415,467	415,467	0	0	0
Gifts and Grants Fund	28,422	0	67,906	59,542	36,786	0	36,786
Textbook and Student Material Revolving Fund	52,093	0	26,593	27,570	51,116	10,592	61,708
Contingency Reserve Fund	213,650	0	0	0	213,650	0	213,650
Federal Funds	0	0	106,585	126,022	(19,437)	0	(19,437)
District Activity Funds (Schedule 4)	65,432	0	142,633	148,435	59,630	495	60,125
Bond and Interest Funds:							
Bond and Interest Fund	504,033	0	296,618	234,838	565,813	0	565,813
Capital Project Funds:							
Bond Construction Fund	0	0	0	362,018	(362,018)	362,018	0
Total Reporting Entity (excluding Agency Funds)	\$ 2,354,145	0	7,832,836	7,924,649	2,262,332	689,092	2,951,424

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

WaKeeney, Kansas

Summary Statement of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2020

Composition of Cash:**District**

Checking Account - Solutions North Bank	\$ 2,250
NOW Account - Solutions North Bank	141,469
Checking Accounts - Lyons Federal Bank	1,773,135
Money Market Account - Lyons Federal Bank	1,119,387
Certificate of Deposit - Lyons Federal Bank	<u>8,000</u>

Total Cash	3,044,241
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Agency Funds per Schedule 3	<u>(92,817)</u>
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Total Reporting Entity (excluding Agency Funds)	<u><u>\$ 2,951,424</u></u>
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The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Notes to the Financial Statement
June 30, 2020

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Unified School District No. 208, WaKeeney, Kansas, operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. This financial statement presents only Unified School District No. 208. The following related municipal entity is not included in Unified School District No. 208's reporting entity:

USD No. 208 Recreation Commission. Unified School District No. 208 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body and has only the powers granted by statute K.S.A. 12-1928. The Board of Education levies taxes on its behalf and appoints four of the five board members. The four board members that are selected by the Board of Education appoint a fifth board member.

(b) Regulatory Basis Fund Types

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

General Fund – the chief operating fund, used to account for all resources except those required to be accounted for in another fund.

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

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Fund – used to report assets held by the municipal reporting entity in a purely custodial capacity.

(c) **Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

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

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

(d) **Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
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, Schedules 2 as listed in the table of contents, 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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund and 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.

(e) Reimbursements

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 KMAAG regulatory basis accounting.

2. Deposits and Investments

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 the 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 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 not designated any "peak periods." All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$3,044,241 and the bank balance was \$2,948,300. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$2,448,300 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. The District had no investments at June 30, 2020.

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 at 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 increase 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 fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% respectively, for fiscal year ended June 30, 2020.

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

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194 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 of \$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.

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 \$415,467 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 \$3,390,700. 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 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the 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 www.kpers.org or can be obtained as described above.

4. 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.

5. In-Substance Receipt in Transit

The District received \$137,335 subsequent to June 30, 2020, and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

6. Capital Projects

On May 12, 2020, the District adopted a resolution authorizing the sale of general obligation bonds, Series 2020 not to exceed \$3,630,000 to pay the costs to construct, furnish, equip, repair, remodel and make additions to buildings and facilities. As of June 30, 2020, \$362,018 had been expended for the project.

7. Interfund Transfers

Interfund transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	At-Risk Fund (K-12)	\$ 42,417	K.S.A. 72-5167
General Fund	Food Service Fund	23,000	K.S.A. 72-5167
General Fund	Special Education Fund	539,796	K.S.A. 72-5167
General Fund	Career and Postsecondary Education Fund	117,000	K.S.A. 72-5167
Supplemental General Fund	At-Risk Fund (K-12)	110,000	K.S.A. 72-5143
Supplemental General Fund	Food Service Fund	2,984	K.S.A. 72-5143
Supplemental General Fund	Special Education Fund	208,875	K.S.A. 72-5143

8. Stewardship, Compliance and Accountability**(a) Deposits adequately secured**

K.S.A. 9-1402 and K.S.A. 9-1405 require the District's deposits in financial institutions to be covered entirely, at any given time, by the federal depository insurance or by collateral held under a joint custody receipt. Bank balances on January 24, 2020, were not adequately secured at Lyons Federal Bank.

(b) Cash Violation

K.S.A. 10-1113 requires each fund to comply with the cash-basis laws of the State of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Federal Grants Fund incurred indebtedness in excess of the available cash balance by \$19,437. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds. The deficit will be eliminated when the federal funding is received.

(c) Treasurer surety bond

K.S.A. 72-1136 requires the board treasurer to furnish a corporate surety bond in an amount determined by the board. Such bond shall be subject to approval by the board and shall be paid for by it. A surety bond was not obtained for the board treasurer.

9. Other Long-Term Obligations from Operations**(a) Compensated Absences****Certified Staff**

Certified full-time employees of the District receive nine days of sick leave per year, accumulative to fifty-nine days. At termination the District pays an amount equal to \$10,000 divided by the number of accumulated sick leave days of all teachers leaving the service of the District or \$50, whichever is less, multiplied by the number of such days the teacher has accumulated.

Non-Certified Staff

Non-certified employees of the District employed for a work term of twelve months receive ten days of annual vacation for the first ten years of service and fifteen days after ten years with a maximum of thirty days per year. Vacation days in excess of thirty on June 30 will be paid at the employee's regular rate of pay in the regular July payroll. Vacation days are paid upon termination. As of June 30, 2020, the amount of vacation leave payable totals \$15,429. A payable for vacation leave has not been recorded in the financial statement.

Depending on the number of months worked, non-certified employees earn nine to twelve days of sick leave per year, accumulative to fifty-four to seventy-two days. At termination, the District pays non-certified employees, who have worked a minimum of twelve months, 25% of accumulated sick leave at the employee's current rate of pay. As of June 30, 2020, the potential amount of sick leave payable was \$16,534. A payable for sick leave has not been recorded in the financial statement.

(b) Death and Disability Other Post-Employment Benefits

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

(c) Other Post-Employment Benefits

An early retirement benefit is available to professional staff that 1) have reached 85 points and/or is eligible for retirement under the Kansas Public Employees Retirement System (KPERS), and 2) have completed a minimum of ten years of continuous and full-time service with the District at the time of their retirement. This benefit consists of 36 monthly payments made by the District directly to a 403b account set up in the retiree's name. The amount is equal to the single health insurance premium as negotiated for licensed teaching staff. Retirees have the option of purchasing health insurance for themselves and their spouse through the District's health insurance group. During the year ended June 30, 2020, eight retirees participated in this plan, and the District paid \$54,430 in contributions for the retirees. The estimated cost of future contributions to the retirees' accounts 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.

10. Subsequent Events

(a) COVID-19 Aid

On March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required schools to close facilities and cease in-person instruction. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES) was passed by Congress and signed into law by President Trump to provide economic assistance to those affected by the pandemic.

On May 11, 2020, the District was awarded \$45,143 in ESSER funds. The District received funds totaling \$5,533 for fiscal year 2020 COVID-19 expenditures on September 11, 2020.

(b) Bond Issuance

On June 23, 2020, a bond purchase agreement was executed for Series 2020 General Obligation Bonds totaling \$3,630,000. The bonds were sold at a premium of \$385,712. After the underwriter's discount of \$36,300, the net proceeds of \$3,974,412 were received on July 30, 2020. The bonds start maturing September 1, 2022 and have an annual interest rate of three percent.

Management has evaluated subsequent events through December 1, 2020, which is the date the financial statement is available to be issued.

11. Long-term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds: Series 2010	2.00%-3.60%	2010	\$ 2,145,000	2021	\$ 680,000	0	215,000	465,000	19,837
Capital Leases Payable: Dealers First Financial LLC - Copier	0.00%	2016	5,400	2021	2,250	0	1,080	1,170	0
Total Contractual Indebtedness					\$ 682,250	0	216,080	466,170	19,837

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

	Year Ended June 30		
	2021	2022	Total
Principal:			
General Obligation Bonds	\$ 225,000	240,000	465,000
Capital Leases Payable	1,170	0	1,170
Total Principal	226,170	240,000	466,170
Interest:			
General Obligation Bonds	12,464	4,320	16,784
Capital Leases Payable	0	0	0
Total Interest	12,464	4,320	16,784
Total Principal and Interest	\$ 238,634	244,320	482,954

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 1

WaKeeney, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

Fund	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds						
General Fund	\$ 3,452,095	(104,689)	11,416	3,358,822	3,358,822	0
Supplemental General Fund	1,174,268	(17,147)	8,859	1,165,980	1,165,980	0
Special Purpose Funds						
At-Risk Fund (K-12)	335,500	0	0	335,500	139,801	(195,699)
Capital Outlay Fund	965,000	0	0	965,000	510,193	(454,807)
Food Service Fund	232,200	0	0	232,200	226,402	(5,798)
Recreation Commission Fund	260,000	0	0	260,000	260,000	0
Recreation Commission Employee Benefits Fund	19,000	0	0	19,000	19,000	0
Special Education Fund	926,930	0	0	926,930	760,922	(166,008)
Career and Postsecondary Education Fund	132,850	0	0	132,850	109,637	(23,213)
KPERS Special Retirement Contribution Fund	422,125	0	0	422,125	415,467	(6,658)
Gifts and Grants Fund	48,760	0	0	48,760	56,372	*
Federal Funds	72,883	0	0	72,883	126,022	**
Bond and Interest Funds						
Bond and Interest Fund	234,838	0	0	234,838	234,838	0

* Exempt from budget law per K.S.A. 72-8210

** Exempt from budget law per K.S.A. 12-1663

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

General Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	Actual	Budget	Variance Over (Under)
General Fund			
Receipts:			
Mineral Tax	\$ 19,619	0	19,619
General State Aid	2,896,657	2,966,954	(70,297)
Special Education Aid	431,130	485,141	(54,011)
State Aid Reimbursement	4,462	0	4,462
Reimbursements	6,954	0	6,954
	<u>3,358,822</u>	<u>3,452,095</u>	<u>(93,273)</u>
Total Receipts			
Expenditures:			
Instruction	1,521,962	1,536,425	(14,463)
Student Support Services	135,443	142,590	(7,147)
Instructional Support Staff	117,318	65,330	51,988
General Administration	210,578	177,200	33,378
School Administration	293,791	253,660	40,131
Central Services	87,684	84,000	3,684
Operations and Maintenance	259,919	250,390	9,529
Operations and Maintenance-Transportation	9,402	7,500	1,902
Vehicle Services & Maintenance Services	512	0	512
Transfer to At-Risk Fund (K-12)	42,417	160,000	(117,583)
Transfer to Food Service Fund	23,000	15,000	8,000
Transfer to Special Education Fund	539,796	660,000	(120,204)
Transfer to Career and Postsecondary Education Fund	117,000	100,000	17,000
Adjustment to Comply with Legal Max	0	(104,689)	104,689
	<u>3,358,822</u>	<u>3,347,406</u>	<u>11,416</u>
Legal General Fund Budget			
Adjustment for Qualifying Budget Credits			
State Aid Reimbursement	0	4,462	(4,462)
Reimbursements	0	6,954	(6,954)
	<u>0</u>	<u>11,416</u>	<u>(11,416)</u>
Total Expenditures	<u>3,358,822</u>	<u>3,358,822</u>	<u>0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 2

WaKeeney, Kansas

Page 2

General Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	Actual	Budget	Variance Over (Under)
Supplemental General Fund			
Receipts:			
Ad Valorem Tax	\$ 1,090,431	965,290	125,141
Delinquent Tax	22,319	9,281	13,038
Motor Vehicle and 16/20M Vehicle Tax	71,721	61,772	9,949
Recreational Vehicle Tax	1,704	1,501	203
Commercial Vehicle Tax	5,000	4,747	253
Rental Excise Tax	1	0	1
State Supplemental Aid	47,905	48,615	(710)
Reimbursements	8,859	0	8,859
	<u>1,247,940</u>	<u>1,091,206</u>	<u>156,734</u>
Total Receipts			
Expenditures:			
Instruction	440,926	499,268	(58,342)
Student Support Services	233	0	233
Instructional Support Staff	179	0	179
General Administration	6,335	15,000	(8,665)
School Administration	815	0	815
Operations and Maintenance	199,747	185,000	14,747
Student Transportation Services-Supervision	17,298	0	17,298
Vehicle Operating Services	158,192	107,000	51,192
Vehicle Services & Maintenance Services	16,347	60,500	(44,153)
Other Student Transportation Services	4,049	2,500	1,549
Transfer to At-Risk Fund (K-12)	110,000	107,000	3,000
Transfer to Food Service Fund	2,984	5,000	(2,016)
Transfer to Special Education Fund	208,875	193,000	15,875
Adjustment to Comply with Legal Max	0	(17,147)	17,147
	<u>1,165,980</u>	<u>1,157,121</u>	<u>8,859</u>
Legal Supplemental General Fund Budget			
Adjustment for Qualifying Budget Credits			
Reimbursements	0	8,859	(8,859)
	<u>1,165,980</u>	<u>1,165,980</u>	<u>0</u>
Total Expenditures			
Receipts Over (Under) Expenditures	81,960		
Unencumbered Cash, Beginning	83,402		
Prior Year Cancelled Encumbrances	0		
	<u>165,362</u>		
Unencumbered Cash, Ending	\$ 165,362		

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

SCHEDULE 2

Page 3

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
At-Risk Fund (K-12)			
Receipts:			
Transfer from General Fund	\$ 42,417	160,000	117,583
Transfer from Supplemental General Fund	<u>110,000</u>	<u>82,000</u>	<u>(28,000)</u>
Total Receipts	<u>152,417</u>	<u>242,000</u>	<u>(89,583)</u>
Expenditures:			
Instruction	<u>139,801</u>	<u>335,500</u>	<u>(195,699)</u>
Receipts Over (Under) Expenditures	12,616		
Unencumbered Cash, Beginning	135,797		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 148,413</u>		

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Capital Outlay Fund			
Receipts:			
Ad Valorem Tax	\$ 519,555	467,564	51,991
Delinquent Tax	8,799	4,052	4,747
Motor Vehicle and 16/20M Vehicle Tax	29,231	25,316	3,915
Recreational Vehicle Tax	701	615	86
Commercial Vehicle Tax	2,151	1,945	206
Interest on Idle Funds	23,712	0	23,712
Other Revenue From Local Source	16,448	0	16,448
	<u>600,597</u>	<u>499,492</u>	<u>101,105</u>
Total Receipts			
Expenditures:			
Instruction	32,883	63,500	(30,617)
Student Support Services	6,991	0	6,991
General Administration	63,749	15,000	48,749
School Administration	0	1,500	(1,500)
Operations and Maintenance	45,295	75,000	(29,705)
Transportation	184,347	400,000	(215,653)
Site Improvement	70,379	300,000	(229,621)
Building Improvements	106,549	110,000	(3,451)
	<u>510,193</u>	<u>965,000</u>	<u>(454,807)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	90,404		
Unencumbered Cash, Beginning	767,428		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>857,832</u>		

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Food Service Fund			
Receipts:			
Student Lunches	\$ 68,707	81,225	(12,518)
Student Breakfast	5,094	3,765	1,329
Food Program Sales (Non-Reimbursable)	4,160	12,055	(7,895)
Federal Aid	108,172	92,887	15,285
State Aid	2,534	1,880	654
Miscellaneous	11,480	12,000	(520)
Transfer from General Fund	23,000	15,000	8,000
Transfer from Supplemental General Fund	2,984	5,000	(2,016)
	<u>226,131</u>	<u>223,812</u>	<u>2,319</u>
Total Receipts			
Expenditures:			
Operations and Maintenance	0	5,000	(5,000)
Food Service Operation	226,402	227,200	(798)
	<u>226,402</u>	<u>232,200</u>	<u>(5,798)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(271)		
Unencumbered Cash, Beginning	60,549		
Prior Year Cancelled Encumbrances	0		
	<u>60,278</u>		
Unencumbered Cash, Ending	\$ 60,278		

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Recreation Commission Fund			
Receipts:			
Ad Valorem Tax	\$ 259,086	244,229	14,857
Delinquent Tax	4,365	1,889	2,476
Motor Vehicle and 16/20M Vehicle Tax	12,791	11,346	1,445
Recreational Vehicle Tax	307	275	32
Commercial Vehicle Tax	941	872	69
	<u>277,490</u>	<u>258,611</u>	<u>18,879</u>
Total Receipts			
Expenditures:			
Community Service Operations	260,000	260,000	0
	<u>260,000</u>	<u>260,000</u>	<u>0</u>
Receipts Over (Under) Expenditures			
	17,490		
Unencumbered Cash, Beginning	37,418		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>54,908</u>		
Recreation Commission Employee Benefits Fund			
Receipts:			
Ad Valorem Tax	\$ 18,331	16,339	1,992
Delinquent Tax	235	112	123
Motor Vehicle and 16/20M Vehicle Tax	820	704	116
Recreational Vehicle Tax	20	17	3
Commercial Vehicle Tax	60	54	6
Other Revenue From Local Source	0	788	(788)
	<u>19,466</u>	<u>18,014</u>	<u>1,452</u>
Total Receipts			
Expenditures:			
Community Service Operations	19,000	19,000	0
	<u>19,000</u>	<u>19,000</u>	<u>0</u>
Receipts Over (Under) Expenditures			
	466		
Unencumbered Cash, Beginning	969		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>1,435</u>		

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Special Education Fund			
Receipts:			
Other Revenue From Local Source	\$ 28,500	0	28,500
Transfer from General Fund	539,796	660,000	(120,204)
Transfer from Supplemental General Fund	208,875	193,000	15,875
	<u>777,171</u>	<u>853,000</u>	<u>(75,829)</u>
Total Receipts			
Expenditures:			
Instruction	750,337	906,800	(156,463)
Instructional Support Staff	10,248	9,000	1,248
Operations and Maintenance	0	10,120	(10,120)
Student Transportation Services-Supervision	337	1,010	(673)
	<u>760,922</u>	<u>926,930</u>	<u>(166,008)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	16,249		
Unencumbered Cash, Beginning	322,370		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>338,619</u>		
Career and Postsecondary Education Fund			
Receipts:			
Transfer from General Fund	\$ 117,000	100,000	17,000
Expenditures:			
Instruction	107,148	121,350	(14,202)
Operations and Maintenance	2,489	11,500	(9,011)
	<u>109,637</u>	<u>132,850</u>	<u>(23,213)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	7,363		
Unencumbered Cash, Beginning	82,582		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>89,945</u>		

	Actual	Budget	Variance Over (Under)
KPERS Special Retirement Contribution Fund			
Receipts:			
State Aid	\$ 415,467	422,125	(6,658)
Expenditures:			
Instruction	271,859	304,653	(32,794)
Student Support Services	14,832	14,658	174
Instructional Support	9,633	4,725	4,908
General Administration	17,390	13,500	3,890
School Administration	34,667	25,682	8,985
Central Services	11,805	9,585	2,220
Operations and Maintenance	27,553	23,625	3,928
Student Transportation Services	15,288	14,897	391
Food Service	12,440	10,800	1,640
Total Expenditures	415,467	422,125	(6,658)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		
Gifts and Grants Fund			
Receipts:			
Other Revenue From Local Source	\$ 45,283	0	45,283
Pre-K Pilot Grant	22,503	23,760	(1,257)
Interest on Idle Funds	120	0	120
Total Receipts	67,906	23,760	44,146
Expenditures:			
Instruction	56,372	48,760	7,612
Operations and Maintenance	3,170	0	3,170
Total Expenditures	59,542	48,760	10,782
Receipts Over (Under) Expenditures	8,364		
Unencumbered Cash, Beginning	28,422		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 36,786		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
 Special Purpose Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual
Textbook and Student Material Revolving Fund	
Receipts:	
Miscellaneous	\$ <u>26,593</u>
Expenditures:	
Instruction	16,711
Student Support Services	<u>10,859</u>
Total Expenditures	<u>27,570</u>
Receipts Over (Under) Expenditures	(977)
Unencumbered Cash, Beginning	52,093
Prior Year Cancelled Encumbrances	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>51,116</u></u>
Contingency Reserve Fund	
Receipts	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	213,650
Prior Year Cancelled Encumbrances	<u>0</u>
Unencumbered Cash, Ending	<u><u>213,650</u></u>

UNIFIED SCHOOL DISTRICT NO. 208
 WaKeeney, Kansas
 Special Purpose Funds
 Federal Funds
 Schedule of Receipts and Expenditures- Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

	REAP Grant	Title I	Title II A	Title IV	ESSER	Total	Budget	Over (Under)
Receipts:								
Federal Aid	\$ 49,839	38,904	13,023	2,990	245	105,001	79,039	25,962
Reimbursements	<u>0</u>	<u>0</u>	<u>1,584</u>	<u>0</u>	<u>0</u>	<u>1,584</u>	<u>0</u>	<u>1,584</u>
Total Receipts	<u>49,839</u>	<u>38,904</u>	<u>14,607</u>	<u>2,990</u>	<u>245</u>	<u>106,585</u>	<u>79,039</u>	<u>27,546</u>
Expenditures:								
Instruction	39,740	54,331	11,953	2,990	5,778	114,792	71,883	(42,909)
Student Support Services	10,099	0	0	0	0	10,099	0	(10,099)
School Administration	<u>0</u>	<u>0</u>	<u>1,131</u>	<u>0</u>	<u>0</u>	<u>1,131</u>	<u>1,000</u>	<u>(131)</u>
Total Expenditures	<u>49,839</u>	<u>54,331</u>	<u>13,084</u>	<u>2,990</u>	<u>5,778</u>	<u>126,022</u>	<u>72,883</u>	<u>(53,139)</u>
Receipts Over (Under) Expenditures	0	(15,427)	1,523	0	(5,533)	(19,437)		
Unencumbered Cash, Beginning	0	0	0	0	0	0		
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>(15,427)</u>	<u>1,523</u>	<u>0</u>	<u>(5,533)</u>	<u>(19,437)</u>		

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Bond and Interest Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Bond and Interest Fund			
Receipts:			
Ad Valorem Tax	\$ 266,935	241,274	25,661
Delinquent Tax	6,356	2,765	3,591
Motor Vehicle and 16/20M Vehicle Tax	21,330	18,360	2,970
Recreational Vehicle Tax	507	446	61
Commercial Vehicle Tax	1,490	1,411	79
	<u>296,618</u>	<u>264,256</u>	<u>32,362</u>
Total Receipts			
Expenditures:			
Principal	215,000	215,000	0
Interest	19,838	19,838	0
	<u>234,838</u>	<u>234,838</u>	<u>0</u>
Total Expenditures			
Receipts Over (Under) Expenditures	61,780		
Unencumbered Cash, Beginning	504,033		
Prior Year Cancelled Encumbrances	0		
	<u>565,813</u>		
Unencumbered Cash, Ending	\$ 565,813		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
 Capital Project Funds
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020

	Actual
Bond Construction Fund	
Receipts	\$ 0
Expenditures:	
Project Costs	348,347
Cost of Issuance	13,671
Total Expenditures	362,018
Receipts Over (Under) Expenditures	(362,018)
Unencumbered Cash, Beginning	0
Prior Year Cancelled Encumbrances	0
Unencumbered Cash, Ending	\$ (362,018)

UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 3

WaKeeney, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School:						
Class of 2020	3,742	225	3,967	0	0	0
Class of 2021	2,267	3,721	1,510	4,478	0	4,478
Class of 2022	1,266	1,346	0	2,612	0	2,612
Class of 2023	0	558	0	558	0	558
Band	0	1,199	144	1,055	0	1,055
Cheerleaders	489	2,852	3,279	62	27	89
FFA	18,352	41,204	31,613	27,943	0	27,943
Trap Shooting Club	2,032	11,603	5,644	7,991	0	7,991
FCCLA	4,407	9,207	7,390	6,224	0	6,224
Danceline	1,522	871	1,140	1,253	0	1,253
KAYS	3,066	9,838	8,668	4,236	0	4,236
National Honor Society	866	471	1,308	29	0	29
FCA	2,644	759	781	2,622	0	2,622
Science Club	3,835	449	109	4,175	0	4,175
Student Council	3,312	3,782	3,449	3,645	0	3,645
T-Club	5,087	118	0	5,205	0	5,205
Weight Club	2,104	5,410	5,409	2,105	0	2,105
TCHS Business	6,303	28,691	28,124	6,870	0	6,870
Sales Tax Clearing	0	9,874	9,874	0	0	0
Elementary:						
Interest Income	35	0	0	35	0	35
8th Grade	99	0	0	99	0	99
WGS Classes	5,082	3,544	4,057	4,569	0	4,569
Pep Club	1,106	757	443	1,420	0	1,420
Playground Fund	374	0	0	374	0	374
KAYS	5,589	6,484	6,843	5,230	0	5,230
Sales Tax Clearing	0	41	41	0	0	0
District:						
Sales Tax Clearing	0	9,871	9,871	0	0	0
Total Agency Funds \$	<u>73,579</u>	<u>152,875</u>	<u>133,664</u>	<u>92,790</u>	<u>27</u>	<u>92,817</u>

UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 4

WaKeeney, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2020

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School:						
Athletics	\$ 30,602	72,087	72,168	30,521	0	30,521
Forensics/Drama	3,813	1,312	2,350	2,775	0	2,775
Vocal	3,790	2,771	3,120	3,441	0	3,441
Elementary:						
Athletics	2	0	0	2	0	2
School Projects						
High School:						
Concessions	18,273	60,388	61,483	17,178	0	17,178
Yearbook	7,035	3,087	6,502	3,620	0	3,620
Renaissance	1,917	2,988	2,812	2,093	0	2,093
Total District Activity Funds	\$ 65,432	142,633	148,435	59,630	0	59,630



Mapes & Miller LLP

Certified Public Accountants & Business Advisors

230 MAIN, PO BOX 412, QUINTER, KS 67752
PHONE: 785-754-2111 EMAIL: dtilton@mmcpas.net

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JOHN D MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

December 1, 2020

To the Board of Education
Unified School District No. 208
WaKeeney, Kansas 67672

We have audited the financial statement of Unified School District No. 208, WaKeeney, Kansas, for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 29, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Unified School District No. 208 are described in Note 1 to the financial statement. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by Unified School District No. 208 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statement and because of the possibility that future events affecting them may differ significantly from those expected. No estimates were made by management for the year ended June 30, 2020.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes the material misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 1, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statement or a determination of the type of auditor's opinion that may be expressed on that statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the regulatory-required supplementary information that accompanies the financial statement. With respect to the regulatory-required supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting described in Note 1 to the financial statement, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statement. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statement or to the financial statement itself.

Restriction on Use

This information is intended solely for the use of the board of education and management of Unified School District No. 208 and is not intended to be, and should not be, used by anyone other than these specified parties.

Mapes & Miller LLP

Certified Public Accountants

Quinter, Kansas

UNIFIED SCHOOL DISTRICT NO. 208
 WaKeeney, Kansas
 Adjusting Journal Entries
 For the Year Ended June 30, 2020

Account	Description	Debit	Credit
AJE01			
RECLASS TRANSFER FROM LOB TO FOOD SERVICE			
24-5208-090-84450	TRANSFER FROM SUPP GEN	\$	2,984
24-1620-045-84250	ADULT SALES (NR) TGS	1,380	
24-1620-045-84200	ADULT SALES (NR) TCHS	1,604	
Total		<u>2,984</u>	<u>2,984</u>
AJE02			
RECLASS JOURNAL ENTRY			
16-2100-700-26430	EQUIPMENT SUPPORT SERV TGS	19,680	
16-4700-999-25430	REPAIR & REMODEL BLDG BSC		19,680
Total		<u>19,680</u>	<u>19,680</u>
AJE03			
REVERSE STATE AID RECORDED IN WRONG FISCAL YEAR			
94-3231-110-56370	PRESCHOOL PILOT (STATE)	1,257	
94-8888-888-88888	GIFT FUND		1,257
97-4594-020-57600	TITLE I REV	15,419	
97-8888-888-88888	TITLE I 14		15,419
Total		<u>16,676</u>	<u>16,676</u>
AJE04			
RECLASS STATE AID			
6-3115-095-80655	STATE AID REIMBURSEMENTS		4,462
6-1980-060-80750	REIMBURSEMENTS (AND JURY DUTY)	4,462	
Total		<u>4,462</u>	<u>4,462</u>
AJE05			
RECORD ADDITIONAL ENCUMBRANCES			
16-4600-260-25210	IMPROVEMENT SITE SERVICES TCHS	25,453	
16-4700-999-25450	REPAIR & REMODEL BLDG TCHS	8,044	
16-8888-888-88888	CAPITAL OUTLAY FUND		33,497
Total		<u>33,497</u>	<u>33,497</u>
AJE06			
RECORD CAPITAL PROJECT ENCUMBRANCES			
68-4300-57900-450	PROJECT ACCOUNT	348,347	
68-4300-59450-500	COST OF ISSUANCE	13,671	
68-8888-888-888	CONSTRUCTION FUND		362,018
Total		<u>362,018</u>	<u>362,018</u>
AJE07			
RECLASS TITLE IV FED AID			
97-4594-020-57600	TITLE I REV	1,495	
97-1000-120-60560	SALARIES AIDES		1,495
98-4602-020-58500	TITLE IV REVENUE		1,495
98-1000-110-58125	SALARIES INSTRUCTIONAL	1,495	
Total		<u>2,990</u>	<u>2,990</u>

UNIFIED SCHOOL DISTRICT NO. 208
 WaKeeney, Kansas
 Adjusting Journal Entries
 For the Year Ended June 30, 2020

Account	Description	Debit	Credit
AJE08			
CORRECT PR LIABILITY ACCOUNT 606			
8-1000-210-28140	INSURANCE EMPLOYER PD INST	\$ 35,510	
8-8888-888-88888	SUPPLEMENTAL GENERAL		35,510
Total		<u>35,510</u>	<u>35,510</u>
AJE09			
ZERO OUT SALES TAX CLEARING FUND			
90-5900-999-33600	TAX PAID TO STATE		204
90-8888-888-88888	SALES TAX CLEARING	204	
6-2600-800-19720	OTHER	204	
6-8888-888-88888	GENERAL FUND		204
Total		<u>408</u>	<u>408</u>
AJE10			
REDUCE TRANSFERS TO COMPLY WITH BUDGET AUTHORITY			
8-5200-950-17020	TRANSFER TO SPECIAL ED		31,125
8-8888-888-88888	SUPPLEMENTAL GENERAL	31,125	
6-5200-950-24750	TRANSFER TO SPEC ED		204
6-8888-888-88888	GENERAL FUND	204	
30-5206-075-83150	TRANSFER FROM GENERAL FUND	204	
30-5208-080-83100	TRANSFER FROM SUPP GEN	31,125	
30-8888-888-88888	SPECIAL EDUCATION FUND		31,329
Total		<u>62,658</u>	<u>62,658</u>
AJE11			
RECLASS TRANSFER			
30-5206-075-83150	TRANSFER FROM GENERAL FUND	5,000	
30-5208-080-83100	TRANSFER FROM SUPP GEN		5,000
Total		<u>5,000</u>	<u>5,000</u>
AJE12			
RECLASS HELD CHECKS TO ACCOUNTS PAYABLE			
6-04006	General Fund Accounts Payable		170,857
6-02006	General Fund Ending Cash Balance	170,857	
8-04008	LOB Accounts Payable		13,395
8-02008	LOB Fund Ending Cash Balance	13,395	
13-04013	At Risk K-12 Accounts Payable		19,264
13-02013	At Risk K-12 Ending Cash Balance	19,264	
34-04034	Voc Ed Accounts Payable		16,021
34-02034	Voc Ed Ending Cash Balance	16,021	
Total		<u>219,537</u>	<u>219,537</u>
	GRAND TOTAL	<u>\$ 765,420</u>	<u>765,420</u>



Mapes & Miller LLP

Certified Public Accountants & Business Advisors

230 MAIN, PO BOX 412, QUINTER, KS 67752
PHONE: 785-754-2111 EMAIL: dtilton@mmcpas.net

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

To the Board of Education
Unified School District No. 208
WaKeeney, Kansas 67672

In planning and performing our audit of the financial statement of Unified School District No. 208, WaKeeney, Kansas, as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Unified School District No. 208's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 208's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 208's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiency in internal control to be significant deficiency:

1. The District did not have a control in place to ensure contracts approved by the Board of Education were encumbered at year end.

This communication is intended solely for the information and use of the governing body and management of the District, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Mapes & Miller LLP

Certified Public Accountants
Quinter, Kansas

December 1, 2020



USD 208

Trego Community Schools

527 Russell Ave
WaKeeney, KS 67672
785-743-2145 785-743-2071 (F)

December 1, 2020

Mapes & Miller
Certified Public Accountants
Quinter, Kansas 67752

This representation letter is provided in connection with your audit of the financial statement of Unified School District No. 208, WaKeeney, Kansas, which includes the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances as of and for the year ended June 30, 2020, and the related notes to the financial statement, for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 1, 2020, the following representations made to you during your audit:

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 19, 2020, including our responsibility for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances.
- 2) The financial statement referred to above is fairly presented in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* and includes all properly classified funds and other financial information of the District required to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement.
- 6) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the District's accounts. A list of adjusting entries is attached to the representation letter.
- 7) Related party relationships and transactions, including receipts, expenditures/disbursements, loans, transfers, leasing arrangements, guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of *Kansas Municipal Audit and Accounting Guide*, when applicable.
- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 9) Guarantees, whether written or oral, under which Unified School District No. 208 is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

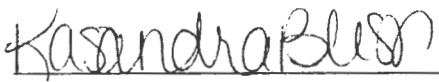
- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Unified School District No. 208 or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statement.


- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse whose effects should be considered when preparing the financial statement.
- 16) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 17) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government-Specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 21) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statement or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 22) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of the financial statement amounts or other financial data significant to the audit objectives.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statement or other financial data significant to the audit objectives.
- 24) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance, except for those items discussed in Note 8 to the financial statement.

- 25) As part of your audit, you assisted with preparation of the financial statement, related notes, and regulatory-required supplementary information. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statement, related notes, and regulatory-required supplementary information.
- 26) Unified School District No. 208 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) Unified School District No. 208 has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 29) Management has evaluated if any related municipal entities as defined by the *Kansas Municipal Audit and Accounting Guide* should be included in the financial statement. Management has identified USD No. 208 Recreation Commission as a related municipal entity (RME), and has the option to report the RME with the District. Management has chosen not to report the RME in the District's financial statement.
- 30) The financial statement properly classifies all funds.
- 31) Deposits are properly classified as to risk and are properly disclosed.
- 32) With respect to the regulatory-required supplementary information, as listed in the table of contents, on which an in-relation-to opinion is issued:
 - a) We acknowledge our responsibility for presenting Schedules 1, 2, 3, and 4 in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to the financial statement, and we believe Schedules 1, 2, 3, and 4, including their form and content, are fairly presented in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*. The methods of measurement and presentation of Schedules 1, 2, 3, and 4, have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the regulatory-required supplementary information.
 - b) If Schedules 1, 2, 3, and 4 are not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the regulatory-required supplementary information no later than the date we issue the regulatory-required supplementary information and the auditor's report thereon.


Clerk


Superintendent

UNIFIED SCHOOL DISTRICT NO. 208
 WaKeeney, Kansas
 Adjusting Journal Entries
 For the Year Ended June 30, 2020

Account	Description	Debit	Credit
AJE01			
RECLASS TRANSFER FROM LOB TO FOOD SERVICE			
24-5208-090-84450	TRANSFER FROM SUPP GEN	\$	2,984
24-1620-045-84250	ADULT SALES (NR) TGS	1,380	
24-1620-045-84200	ADULT SALES (NR) TCHS	1,604	
Total		<u>2,984</u>	<u>2,984</u>
AJE02			
RECLASS JOURNAL ENTRY			
16-2100-700-26430	EQUIPMENT SUPPORT SERV TGS	19,680	
16-4700-999-25430	REPAIR & REMODEL BLDG BSC		19,680
Total		<u>19,680</u>	<u>19,680</u>
AJE03			
REVERSE STATE AID RECORDED IN WRONG FISCAL YEAR			
94-3231-110-56370	PRESCHOOL PILOT (STATE)	1,257	
94-8888-888-88888	GIFT FUND		1,257
97-4594-020-57600	TITLE I REV	15,419	
97-8888-888-88888	TITLE I 14		15,419
Total		<u>16,676</u>	<u>16,676</u>
AJE04			
RECLASS STATE AID			
6-3115-095-80655	STATE AID REIMBURSEMENTS		4,462
6-1980-060-80750	REIMBURSEMENTS (AND JURY DUTY)	4,462	
Total		<u>4,462</u>	<u>4,462</u>
AJE05			
RECORD ADDITIONAL ENCUMBRANCES			
16-4600-260-25210	IMPROVEMENT SITE SERVICES TCHS	25,453	
16-4700-999-25450	REPAIR & REMODEL BLDG TCHS	8,044	
16-8888-888-88888	CAPITAL OUTLAY FUND		33,497
Total		<u>33,497</u>	<u>33,497</u>
AJE06			
RECORD CAPITAL PROJECT ENCUMBRANCES			
68-4300-57900-450	PROJECT ACCOUNT	348,347	
68-4300-59450-500	COST OF ISSUANCE	13,671	
68-8888-888-888	CONSTRUCTION FUND		362,018
Total		<u>362,018</u>	<u>362,018</u>
AJE07			
RECLASS TITLE IV FED AID			
97-4594-020-57600	TITLE I REV	1,495	
97-1000-120-60560	SALARIES AIDES		1,495
98-4602-020-58500	TITLE IV REVENUE		1,495
98-1000-110-58125	SALARIES INSTRUCTIONAL	1,495	
Total		<u>2,990</u>	<u>2,990</u>

UNIFIED SCHOOL DISTRICT NO. 208
 WaKeeney, Kansas
 Adjusting Journal Entries
 For the Year Ended June 30, 2020

Account	Description	Debit	Credit
AJE08			
CORRECT PR LIABILITY ACCOUNT 606			
8-1000-210-28140	INSURANCE EMPLOYER PD INST	\$ 35,510	
8-8888-888-88888	SUPPLEMENTAL GENERAL		35,510
Total		<u>35,510</u>	<u>35,510</u>
AJE09			
ZERO OUT SALES TAX CLEARING FUND			
90-5900-999-33600	TAX PAID TO STATE		204
90-8888-888-88888	SALES TAX CLEARING	204	
6-2600-800-19720	OTHER	204	
6-8888-888-88888	GENERAL FUND		204
Total		<u>408</u>	<u>408</u>
AJE10			
REDUCE TRANSFERS TO COMPLY WITH BUDGET AUTHORITY			
8-5200-950-17020	TRANSFER TO SPECIAL ED		31,125
8-8888-888-88888	SUPPLEMENTAL GENERAL	31,125	
6-5200-950-24750	TRANSFER TO SPEC ED		204
6-8888-888-88888	GENERAL FUND	204	
30-5206-075-83150	TRANSFER FROM GENERAL FUND	204	
30-5208-080-83100	TRANSFER FROM SUPP GEN	31,125	
30-8888-888-88888	SPECIAL EDUCATION FUND		31,329
Total		<u>62,658</u>	<u>62,658</u>
AJE11			
RECLASS TRANSFER			
30-5206-075-83150	TRANSFER FROM GENERAL FUND	5,000	
30-5208-080-83100	TRANSFER FROM SUPP GEN		5,000
Total		<u>5,000</u>	<u>5,000</u>
AJE12			
RECLASS HELD CHECKS TO ACCOUNTS PAYABLE			
6-04006	General Fund Accounts Payable		170,857
6-02006	General Fund Ending Cash Balance	170,857	
8-04008	LOB Accounts Payable		13,395
8-02008	LOB Fund Ending Cash Balance	13,395	
13-04013	At Risk K-12 Accounts Payable		19,264
13-02013	At Risk K-12 Ending Cash Balance	19,264	
34-04034	Voc Ed Accounts Payable		16,021
34-02034	Voc Ed Ending Cash Balance	16,021	
Total		<u>219,537</u>	<u>219,537</u>
GRAND TOTAL		<u>\$ 765,420</u>	<u>765,420</u>