UNIFIED SCHOOL DISTRICT NO. 108

WASHINGTON, KANSAS

FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2021

BRUNA AUDITING SERVICES LLC
DEREK BRUNA
CERTIFIED PUBLIC ACCOUNTANT
WASHINGTON, KANSAS

Unified School District No. 108
Washington, Kansas

Financial Statements
For the fiscal year ended June 30, 2021

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 108
Washington, Kansas 66968

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 108, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A; 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
My responsibility is to express an opinion on the financial statement based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note A of the financial statement, the financial statement is prepared by the Unified School District No. 108 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 A 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 my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 108 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 108 as of June 30, 2021, 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 A.

Other Matters-Supplementary Information
My 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, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, (Statements 2, 3, 4, and 5 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 my 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 A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 108 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated 12/14/20, which contained an unmodified opinion on the basic financial statement. The 2020 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://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Statement 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note A.

Bruna Auditing Services LLC
Derek Bruna, CPA
12/21/21

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2021

STATEMENT 1

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	Ending Cash Balance
General Funds:								
General Fund	3-1	$ 0	$ 0	$ 3,250,202	$ 3,250,202	$ 0	$ 0	$ 0
Supplemental General	3-2	59,507	0	1,076,047	1,044,259	91,295	0	91,295
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	0	0	299,152	299,152	0	0	0
Capital Outlay Fund	3-4	565,250	0	423,744	735,847	253,147	0	253,147
Driver Training	3-5	0	0	6,628	1,746	4,882	0	4,882
Title I	3-6	0	0	77,469	77,469	0	0	0
Class Size Reduction Fund	3-7	0	0	12,851	12,851	0	0	0
Food Service Fund	3-8	34,621	0	344,947	310,292	69,276	0	69,276
21st CCLC Fund	3-9	0	0	160,892	160,892	0	0	0
Gifts and Grants Fund	3-10	12,691	0	21,617	12,077	22,231	0	22,231
Parents as Teachers Fund	3-11	0	0	9,375	9,375	0	0	0
Special Education Fund	3-12	53,087	0	688,259	629,145	112,201	0	112,201
Small Rural School Fund	3-13	0	0	25,064	25,064	0	0	0
Career & Post Secondary Ed Fund	3-14	319	0	179,997	179,997	319	0	319
Kpers Retirement Fund	3-15	0	0	344,894	344,894	0	0	0
Contingency Reserve Fund	3-16	59,949	0	0	0	59,949	0	59,949
Textbook Rental Fund	3-17	20,760	0	9,154	0	29,914	0	29,914
Professional Dev Fund	3-19	0	0	7,351	7,351	0	0	0
Second Step Fed Grant Fund	3-20	5,385	0	0	773	4,612	0	4,612
Preschool Grant Fund	3-21	127	0	0	121	6	0	6
Title IVA Fund	3-22	0	0	12,495	12,495	0	0	0
Bilingual Fund	3-23	0	0	14,150	14,150	0	0	0
ESSER I/ESSER II/SPARK/CARES	3-24	(11,345)	0	228,067	(6,076)	(17,421)	0	(17,421)
Activity Fund	4	55,239	0	88,419	70,035	73,623	0	73,623
Bond and Interest Funds:								
Bond and Interest Fund	3-18	$ 98,393	0	15,107	0	113,500	0	113,500
Total Reporting Entity (Exluding Agency)		$ 953,983 #	0	7,295,881 #	7,192,111	817,534	0	817,534

Composition of Cash					
Investments		Cash in Checking		Total Cash	882,381
Money Market Accounts	$ 0	Op Accounts-District	743,911	Less Agency/Trust Funds (Statement 4 & 5)	(64,847)
Money Market Accounts Other	0	Op Accounts-Agency/Activity	136,126	Total Cash Excluding Agency/Trust Funds	817,534
Certificate of Deposit	0	Trust Funds	2,344		

See Accountant's Report and Accompanying Notes

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Unified School District No. 108 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven-member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.
The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

Basis of Presentation/Fund Description

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

Governmental Funds

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 revenue 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.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Fidcuiary Funds:

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). Please refer to Statement 5 for further information.

Agency fund – 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.).

Basis of Accounting-KMAAG Regulatory Basis of Accounting (Formerly Statutory Basis)

The KMAAG regulatory audit requirement of K.S.A. 75-1122 applies to each individual municipality as defined in K.S.A. 75-1117. The KMAAG regulatory financial reporting entity is comprised of the "municipality" as defined in K.S.A. 75-1117, as a minimum, and may also include certain separate legal entities referred to as "related municipal entities" as defined by KMAAG.

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 revenues 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.

GAAP Basis Financial Statements - Minimum Requirements. GAAP basis financial statements are financial statements prepared in accordance with

"Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements. Regulatory Basis Financial Statements - Minimum Requirements. If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds and related municipalities included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplemental information which includes 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted, 3) a fund summary schedule, for agency funds only, showing cash balances and changes therein, and 4) special schedules unique to the municipality. Note: Regulatory-required supplementary information are the additional schedules that are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide and are not to be considered as required supplementary information as defined by auditing standards generally accepted in the United States of America. In addition, the KMAAG mandatory note disclosures must be presented and must include all disclosures necessary for fair presentation in accordance with the KMAAG regulatory basis framework. All other schedules that may be presented are optional.

Departure from GAAP

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/21. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balance, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statement.

Reimbursed Expenses

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement. The Municipality 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.

2020 Financial Data

Amounts that are shown for 2020 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2021, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Time Deposits

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized

investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost. These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as cash and time deposits.

General Fixed Assets
General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable
Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances
Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance
The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable
Bonds which are outstanding at the end of the fiscal year.

Budgetary Data
Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 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 increase in revenue 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal year.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, activity funds, and the following special revenue funds: Other Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, Title I, Title IIA, Title IV, and other Federal Funds.

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

Tax Cycle
The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to County Treasurer, who prepares tax statements and receives payments. These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County. Taxes levied to finance the budget

are made available to the District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed through the year.

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually the determination of assessed valuation and the collections of property taxes for all political subdivisions in determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One- half of the property taxes are due December 20 and distributed to the District by January 20 to help finance the current year's budget. The second half is due May 10 and distributed to the District June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Inventories/Prepaid Expenses
Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

Use of Estimates
The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY
Compliance With Kansas Statutes and Other Finance Related Legal Matters
Contrary to provisions of K.S.A. 79-2935, the current year expenditures of the Food Service Fund exceeded the adopted budget.
Authorized Over-Encumbered Cash Balance-Federal Funds
K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

NOTE C- 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 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. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Custodial Credit Risk
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%. All deposits were legally secured at June 30, 2021.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was $882,381. The district checking account balance was 743,911. The activity/agency operating accounts had a balance of $136,126. The trust accounts totaled $2,344. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy
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 investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2021. The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

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

NOTE D- FRINGE BENEFIT PLAN I.R.C. 125/HEALTH INSURANCE PLAN

CAFETERIA PLAN
The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. Eligible classified employees shall be included in the Plan and will follow IRS limits and guidelines for various applicable areas. Each teacher shall become a participant upon electing to be a participant as set forth in said plan and shall be subject to the rules and regulations of said plan. The terms and provisions of said plan shall be subject to being changed at any time by the mutual consent of the School District and the recognized professional negotiating unit of the teachers of U.S.D. No. 108. The maximum benefit allowance per employee is $2750/yr for the year ended June 30, 2021. The maximum for the dependent care reimbursement account is $10,500 annually. Provisions available are:

Group Term Life Insurance ($50,000 maximum)
Disability Income Insurance
Cancer Insurance
Medical Reimbursement Accounts
Dependent Care Reimbursement Accounts
Vision Insurance
Dental Insurance
Dependent Life Insurance

HEALTH INSURANCE
USD No. 108 will participate in a district sponsored health insurance program. The board will purchase for each certified full time teacher that is at least .48 FTE who in enrolls in the district-sponsored health insurance program a single plan of health insurance. Any part time certified teacher that is at least .3 FTE who enrolls in the district-sponsored health insurance program will receive a pro-rated amount of .3 FTE. The board will contribute 55% toward the dependent care plans. No cash in lieu of insurance is permitted. Each employee enrolled in the district-offered health insurance program shall participate in any cost savings programs offered by the plan. Any employee choosing to not successfully participate will be responsible for payment of any additional costs to the plan. A Health Insurance Committee consisting of three certified staff members, two classified staff members, the superintendent and one BOE member will meet annually to make recommendations on the health insurance as provided the district. The certified staff committee members will be appointed by the WCTA.

NOTE E- COMPENSATED ABSENCES-VACATION AND SICK PAY
The district has not computed or recorded the potential liability for sick/vacation leave that is available to all full time employees. The amount varies by position. These costs are expenses as paid. (Please refer to the negotiated agreement for further specification.)

NOTE F- COMPENSATED ABSENCES (As Outlined In Pertinent Handbooks)
CLASSIFIED EMPLOYEES
VACATION

a. Except *as* otherwise herein provided, only full-time classified employees shall be eligible for vacation. For the purpose of determining vacation eligibility, a full-time classified employee shall be an employee who regularly works at least (40) hours per week for fifty-two (52) weeks each year.
b. Each full-time classified employee who is entitled to vacation shall receive twenty-five (25) days per year or 2.08 days for each full month of employment of paid vacation. An employee shall only be eligible to use vacation which has been earned as a result of his employment. Vacation days may not be accumulated from year to year and all vacation earned in any year of employment shall be used within two (2) months after the end of the year of employment and if not so used, shall be lost.
c. The dates for taking vacation leave shall be scheduled in consultation with and approved by the employee's supervisor or the

Superintendent of Schools.

d. An employee entitled to a paid holiday, which occurs during the time of the employee's authorized vacation leave will not be counted as a day of vacation.

e. Employees may use vacation leave in units of not less than two (2) hours.

f. Upon termination, an employee shall be compensated for all earned but unused vacation leave.

g. Full-time employees for at least nine (9) months each year (employees who do not work during the months of June, July and August) shall be entitled to the same vacation rights *as* full-time employees as above set forth except that such employees shall receive earned vacation for only the months in which they work each year or three-fourths (3/4) of twenty-five (25) days per year vacation accrued at the rate of 2.08 days per month of work and such vacation may only be taken when school is not in session.

h. The amount of compensation an employee shall receive for vacation pay shall be equal to the wages he/she would have earned for the number of hours he/she would have been scheduled to work during his/her vacation time.

i. All vacation earned by any classified employee by June 30th in any year shall be taken and used by the employee by August 31st of the same year and any vacation not so taken or used shall be lost and shall not accumulate.

SICK LEAVE

Except *as* hereinafter provided, full-time classified employees shall be entitled to sick leave with pay for absences resulting from illness, injuries, accidents, doctors' appointments, or physical incapacity occurring either on or off the job of the employee and the employee's spouse, child, parent, grandchild, grandparent, mother and father-in-law, sibling, or any other dependent person making his/her home with the employee.

a. Amount of Sick Leave. Each full-time classified employee eligible for sick leave shall earn .83 days of sick leave for each full month of employment.

b. Accumulation of Sick Leave. No employee may accrue more than eighty (80) days of sick leave.

c. Pay for Sick Leave. Any employee taking a day of sick leave shall be paid for the normal amount of time the employee would have been scheduled to work during the time sick leave is taken.

d. Doctor's Certificate. The Superintendent may require a signed statement from a health care provider verifying the employee's inability to perform his/her assigned duties because of illness.

e. Notification. To be eligible for paid sick leave, an employee, or his/her representative, shall notify his/her immediate supervisor before the beginning of the work day or as soon as practical but no later than two (2) hours after the beginning of the first work day for which sick leave is taken.

f. Sick Leave for other than full-time employees. Employees of USD 108 who are not employed full-time or who are employed full-time for only part of the year, shall earn sick leave in a pro-rata amount based upon the number of hours such employees work compared to an employee who works forty (40) hours per week.

g. Sick Leave Bank. A sick leave bank will be established to aid classified employees in the event of an extraordinary lengthy illness. The bank shall operate as follows:

1. At the beginning of each school year, a sick leave bank of thirty-five (35) days shall be established which is not assigned to any individual. The sick leave provided by this bank shall be exclusive of any other sick leave provision and shall be limited to emergency situations such *as* prolonged illness or serious injury.
2. These days (35) will be the only days in the bank in any one year. At the beginning of each school year thereafter, the Board will fill the bank to the original level of thirty-five (35) days. Any days remaining in the pool at the end of the school year will not be cumulative.
3. Any employee may apply in writing to draw upon the bank in the event that an employee has used all earned sick leave otherwise provided for in this agreement. Such application shall be made to the Superintendent along with an explanation of reasons for the request. In extreme situations, application can be made after the lost time for illness and the request can be considered retroactive.

h. Family and Medical Leave. Classified employees shall be provided family and medical leave as provided by a family and medical leave plan adopted by USD 108 and employees will need to use any paid leave first.

I. A leave request form shall be filled out, signed by the employee, approved and signed by the employee's immediate supervisor and approved and signed by the superintendent before scheduled sick time is used or within 2 days after coming back to work in the case of illness or unexpected leave.

CERTIFIED EMPLOYEES

PERSONAL LEAVE

Each teacher shall receive three (3) days of paid personal leave, which are non- accumulative, which may be taken at the discretion of the teacher for things other than sickness with notice given to the administration and consent of administration obtained. Teachers may also trade six (6)

sick days for two (2) additional personal day if said teacher has thirty (30) or more sick days. No more than two (2) teachers in the system may be on personal leave at one time unless extenuating circumstances exist. Personal leave will be granted on a first come, first serve basis. The teachers are to leave sufficient lesson plans regardless of the reason for the absence so a substitute can go ahead with the work of the class. The administration requests that personal leave not be taken during the last two (2) weeks of school. Personal leave can be taken in increments of no less than one-quarter days. Personal leave cannot be used immediately prior to or immediately following Thanksgiving Break, Winter Break, and Spring Break. Any unused personal days of the 3 allotted each year will be paid at the current substitute teacher rate. A half day of unused personal leave will be compensated at the ½ substitute teacher rate.

SICK LEAVE
Sick leave may be accrued at the rate of ten (10) days per year up to eighty (80) days. If more than the accrued sick leave is taken, deductions will be made from the last paycheck of the year at the rate of 1/184 of yearly pay for each day over the sick leave. The teacher is to have sufficient lesson plans regardless of the reason for absence so a substitute can go ahead with the work of the class. Sick leave may be used for illness of any family member. Teachers will be notified of accumulated sick leave days at the beginning of each school year which information shall be placed in each teacher's personal *file.*
Emergency clause: Because life is unexpected and unplanned, up to three of the employee's sick days each year can be used for emergency purposes.

A sick leave bank will be established to aid certified employees in the event of an extra ordinary lengthy illness. The bank shall operate as follows:

(1) At the beginning of each school year, a sick leave bank of forty (40) days shall be established which is not assigned to any individual. The sick leave provided by this bank shall be exclusive of any other sick leave provision and shall be limited to emergency situations such as prolonged illness or serious injury.

(2) These days (40) will be the only days in the bank in any one (1) year. At the beginning of each school year thereafter, the Board will fill the bank to the original level of forty (40) days. Any days remaining in the pool at the end of the school year will not be cumulative. If all sick pool days are depleted, other teaching staff members may donate their unused sick leave days to replenish the pool upon approval from the Unified School District No. 108 Board of Education.

(3) Any teacher may apply in writing to draw upon the bank in the event that a teacher has used all earned sick leave otherwise provided for in this agreement. Such application shall be made to the Superintendent along with an explanation of reasons for the request. In extreme situations, applications can be made after the lost time for illness and the request can be considered retroactive.

(4) The sick leave bank shall be under the control of a committee which shall consist of the Superintendent, the building principal of the teacher requesting sick leave, one (1) board member, and two (2) teachers appointed by the association president.

(5) The Superintendent shall notify the applicant in writing regarding the action taken on request.

BEREAVEMENT LEAVE (Both Classified & Certified)
Each employee will be granted up the 3 days of bereavement leave to be used at the employee's discretion to attend any funeral deemed necessary. Additional sick leave days may be used for bereavement leave, if approved by the administration. There will be no accumulation of bereavement leave days from year to year.

NOTE G- 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 increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled $344,894 for the year ended June 30, 2021.

The State of Kansas contributed 14.23% of covered payroll during fiscal year 2021, excluding the Group Death & Disability Insurance rate. During fiscal year 2022, the State of Kansas will contribute 13.33% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2021, was $570,264,986.

Net Pension Liability

At June 30, 2021, the School District's proportionate share of the collective net pension liability reported by KPERS was $3,556,042. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize longterm 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 H- RISK FINANCING AND RELATED INSURANCE ISSUES

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 nature disasters. The district continues to carry insurance for all risks of loss including workers' compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

NOTE J- COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Distirct is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial

condition or liquidity for fiscal year 2021. As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK'S first round distribution was to local governments in the amount of $400 million. The CRFs are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov.

NOTE K- OTHER POST-EMPLOYMENT BENEFITS
As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of *the* applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements. 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. As provided by K.S.A. 74-4927, disabled members in 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, 2021.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT
The District received $206,787 subsequent to June 30, 2021 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, 2021.

NOTE M- LONG-TERM DEBT
The District currently has no long term debt.

NOTE N- CAPITAL PROJECT COMPLIANCE
The District is currently not involved in any such activities.

NOTE O- LITIGATION CONTINGENCIES
The District currently has no litigation contingencies that it is involved.

NOTE P- CONTINGENT LIABILIITIES
The District participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2021. The compliance audits are conducted annually on a timely basis. The District's compliance with the grant agreements are established when such audits are complete. The District expects the amount of expenditures, which may be disallowed by the grantor agencies, if any, to be immaterial.

NOTE Q- SUBSEQUENT EVENTS
These financial statements considered subsequent events through December 21, 2021, the date the financial statements were available to be issued.

NOTE R- RISK MANAGEMENT
The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note S - INTER-FUND TRANSACTIONS

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are are:

FROM	TO		2020	2021
General	Special Education		310808	453126
General	Professional Development		8837	5638
General	Career & Post Secondary		89250	88775
General	Bilingual		7706	8720
General	KPERS		0	0
General	Capital Outlay		273899	0
General	Driver Ed		0	990
General	At Risk K-12		156,975	206,422
		Totals	**847,475**	**763,671**
Supplemental General	Food Service		0	90
Supplemental General	Career & Post Secondary		89,250	88,775
Supplemental General	Special Education		125,000	211,648
Supplemental General	Bilingual		4,417	4,530
Supplemental General	At Risk		95,306	92,730
Supplemental General	Driver Ed		171	0
Supplemental General	Parents as Teachers		10,440	9,375
		Totals	**324,584**	**407,148**
		Totals	**1,172,059**	**1,170,819**

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.

Note T - INTER-GOVERNMENTAL ASSISTANCE

Type of Aid - State		**2020**	**2021**
General State Aid		$ 2,191,235	1,926,582
Kansas Reading Success		985	0
After School		500	0
Supplemental General State Aid		85,785	87,613
Contribution Check-off		0	100
Professional Development		1,663	1,713
District Finance		0	67,234
State Safety		2,860	2,142
State Food Service		2,030	3,126
Special Education		310,808	329,487
Mentor Teacher		0	2,000
School District Mill Levy		525,088	923,364
Annual Conference Fee		0	250
KPERS Employer Cont.		345,566	344,894
	Totals	**3,466,520**	**3,688,505**

Type of Aid - Federal		**2020**	**2021**
Title I Fund		$ 54,416	77,469
Food Service		209,811	167,279
Sponsor Administration		0	17,363
Effective Instruction		12,852	13,191
Academic Enrich		11,971	12,495
CFC		0	1,167
Title IV		185,195	160,892
Coronavirus		2,705	178,664
Youth Risk Behavior		200	0
	Totals	**477,150**	**628,520**

4,317,025

Federal programs in which the school district participated have specified for what purpose funds are to be expended.
All funds unexpended at June 30, 2021 are restricted to federal program specified expenditures.

Note U - Bond Analysis

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

STATEMENT OF CHANGES IN LONG - TERM DEBT

NONE APPLICABLE FYE 6/30/21

Issue	Interest Rate	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
	0 $	0	-	$ 0 $	0 $	$0 $	$0 $	$0 $	$0
TOTAL LONG TERM - DEBT				$ $0 $	$0 $	$0 $	$0 $	$0 $	$0

YEAR

		N/A	TOTAL
REMAINING			
General Obligation Bonds	$		
PAID			
General Obligation Bonds	$		

REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
Genereal Funds:							
General Fund	3-1	$ 3,280,542	$ (33,875)	$ 3,535	$ 3,250,202	$ 3,250,202	$ 0
Supplemental General	3-2	1,044,259	0	0	1,044,259	1,044,259	0
Special Purpose Funds:							
At Risk (K-12)	3-3	317,899	0	0	317,899	299,152	(18,747)
Capital Outlay	3-4	1,029,281	0	0	1,029,281	735,847	(293,434)
Driver Training	3-5	17,038	0	0	17,038	1,746	(15,292)
Food Service	3-8	366,129	0	0	366,129	310,292	(55,837)
Gift	3-10	42,819	0	0	42,819	12,077	(30,742)
Parent Education Program	3-11	9,375	0	0	9,375	9,375	0
Special Education	3-12	695,366	0	0	695,366	629,145	(66,221)
Vocational Education	3-14	180,000	0	0	180,000	179,997	(3)
Kpers Retirement	3-15	380,848	0	0	380,848	344,894	(35,954)
Professional Development	3-19	14,000	0	0	14,000	7,351	(6,649)
Bilingual	3-23	32,793	0	0	32,793	14,150	(18,643)
Bond and Interest Funds:							
Bond And Interest	3-18	106,396	0	0	106,396	0	(106,396)
TOTALS		$ 7,516,745	$ (33,875)	$ 3,535	$ 7,486,405	$ 6,838,487	$ (647,918)

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-1

GENERAL FUND

	Prior Year Actual Transactions	Current Year Actual Transactions	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes in Process	$ 0	$ 0	$ 0	$ 0
Current Tax	0	0	0	0
Delinquent Tax	0	0	0	0
State Equilization Aid	0	0	0	0
KPERS	0	0	0	0
Special Education Aid	310,808	329,487	372,849	(43,362)
Supplemental State Aid	2,716,323	0	2,907,693	(2,907,693)
Interest on Idle Funds	0	0	0	0
State Aid Reimb	985	2,917,180	0	2,917,180
Reimbursements	1,962	3,535	0	3,535
Total Cash Receipts	$ 3,030,078	$ 3,250,202	$ 3,280,542	$ (30,340)
Expenditures				
Instruction	$ 1,529,396	$ 1,796,135	$ 1,714,415	$ 81,720
Student Support Services	44,258	38,144	59,540	(21,396)
Instructional Support Staff	18,532	19,119	19,720	(601)
General Administration	196,531	222,357	216,520	5,837
School Administration	246,667	288,318	314,000	(25,682)
Other Central Services	74,344	79,589	92,240	(12,651)
Operations & Maintenance	0	0	0	0
Student Transportation Services	19,202	0	25,865	(25,865)
Other Supplemental Service	53,673	42,869	62,234	(19,365)
Operating Transfers	847,475	763,671	776,008	(12,337)
Adjustment For Legal Max	0	0	(33,875)	33,875
Adjustment for Reimbursements	0	0	3,535	(3,535)
Total Expenditures	$ 3,030,078	$ 3,250,202	$ 3,250,202	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year Actual Transactions	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Ad Valorem	$ 819,235	$ 917,345	$ 30,258	$ 887,087
Current Tax	0	0	0	0
Delinquent Tax	7,255	5,834	7,925	(2,091)
Motor Vehicle Tax - 16/20 Truck	67,388	62,343	44,704	17,639
Other County	22	0	0	0
RV/Comm Tax	3,399	2,912	2,489	423
Transfer From Contingency	0	0	0	0
State Aid	85,785	87,613	87,613	0
Reimbursement	0	0	0	0
Transfers	0	0	0	0
Total Cash Receipts	$ 983,084	$ 1,076,047	$ 172,989	$ 903,058
Expenditures				
Instruction	$ 5,686	$ 9,313	$ 0	$ 9,313
Instructional Support Service	0	0	0	0
General Administration	1,830	0	0	0
Support Service	0	0	0	0
Central Services	0	0	0	0
Operation and Maintenance	422,479	406,633	419,666	(13,033)
Transportation	226,378	206,818	252,115	(45,297)
Operating Transfers	324,583	408,048	372,478	35,570
Other Support Services	565	13,447	0	13,447
Adjustment For Legal Max	0	0	0	0
Total Expenditures	$ 981,521	$ 1,044,259	$ 0	$ 0
Receipts Over (Under) Expenditures	1,563	31,788		
Unencumbered Cash - Beginning	57,944	59,507		
Unencumbered Cash - Ending	$ 59,507	$ 91,295		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-3

AT RISK (K-12) FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Other	0	0	20,000	(20,000)
Transfer from Supplemental	$ 95,306	$ 92,730	$ 91,477	$ 1,253
Transfer from General	156,975	206,422	206,422	0
Total Cash Receipts	$ 252,281	$ 299,152	$ 317,899	$ (18,747)
Expenditures				
Instruction/Support	252,281	299,152	317,899	(18,747)
Total Expenditures	$ 252,281	$ 299,152	$ 317,899	$ (18,747)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-4

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Tax/Prior	$ 326,833	$ 358,569	$ 13,280	$ 345,289
Other Taxes	17,094	29,571	27,620	1,951
Delinquent	2,434	2,010	354,738	(352,728)
Interest on Idle Funds	4,068	3,666	4,697	(1,031)
Other Local Source	108,046	29,928	106,392	(76,464)
Transfer from General	273,899	0	0	0
Total Cash Receipts	$ 732,374	$ 423,744	$ 506,727	$ (82,983)
Expenditures				
Instruction	30,434	24,859	100,000	(75,141)
Student Support Services	0	0	0	0
Instructional Support Staff	0	0	0	0
General Administration	1,000	1,000	0	1,000
School Administration	0	0	8,000	(8,000)
Other Central Services	0	0	0	0
Operations & Maintenance	265,988	497,375	526,499	(29,124)
Student Transportation Services	0	0	200,000	(200,000)
Other Supplemental Service	194,781	17,831	0	17,831
Debt Service	0	194,782	194,782	0
Total Expenditures	$ 492,203	$ 735,847	$ 1,029,281	$ (293,434)
Receipts Over (Under) Expenditures	240,171	(312,103)		
Unencumbered Cash - Beginning	325,079	565,250		
Unencumbered Cash - Ending	$ 565,250	$ 253,147		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-5

DRIVER TRAINING FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
State Aid	$ 2,860	$ 2,142	$ 2,325	$ (183)
Other	3,091	3,496	4,712	(1,216)
Transfers	0	990	10,000	(9,010)
Total Cash Receipts	$ 5,951	$ 6,628	$ 17,037	$ (10,409)
Expenditures				
Instruction	$ 2,580	$ 1,746	$ 17,038	$ (15,292)
Maintenance Service	3,566	0	0	0
Total Expenditures	$ 6,146	$ 1,746	$ 17,038	$ (15,292)
Receipts Over (Under) Expenditures	(195)	4,882		
Unencumbered Cash - Beginning	195	0		
Unencumbered Cash - Ending	$ 0	$ 4,882		

See Accountant's Report and Accompanying Notes

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SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis
For The Year Ended June 30, 2021
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STATEMENT 3-6

TITLE I FUND

	Prior Year	Current Year
Cash Receipts		
Federal Sources	$ 54,516	$ 77,469
Transfers	0	0
Total Cash Receipts	54,516	77,469
Expenditures		
Instruction	54,416	77,469
Total Expenditures	54,416	77,469
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 108
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SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-7

CLASS SIZE REDUCTION FUND
Title II - A

	Prior Year	Current Year
Cash Receipts	$ 12,851	$ 12,851
Instruction	12,851	12,851
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes

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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-8

FOOD SERVICE FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Federal Aid	$ 209,812	$ 316,447	$ 234,937	$ 81,510
State Aid	2,030	3,126	1,272	1,854
Student & Adult Receipts	54,757	17,872	75,300	(57,428)
Miscellaneous	8,883	7,412	20,000	(12,588)
Operating Transfers	0	90	0	90
Total Cash Receipts	$ 275,482	$ 344,947	$ 331,509	$ 13,438
Expenditures				
Salaries/Food & Supplies	$ 262,919	$ 310,292	$ 366,129	$ (55,837)
Total Expenditures	$ 262,919	$ 310,292	$ 366,129	$ (55,837)
Receipts Over (Under) Expenditures	12,563	34,655		
Unencumbered Cash - Beginning	22,058	34,621		
Unencumbered Cash - Ending	$ 34,621	$ 69,276		

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SCHEDULE OF RECEIPTS AND EXPENDITURES

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For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-9

21st CCLC FUND

	Prior Year	Current Year
Cash Receipts	$ 185,195	$ 160,892
Expenditures	185,195	160,892
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-10

GIFT AND GRANTS FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Misc	15,536	21,617	30,000	(8,383)
Total Cash Receipts	$ 15,536	$ 21,617	$ 30,000	$ (8,383)
Expenditures				
Instructon	14,513	12,077	42,819	(30,742)
Other	0	0	0	0
Total Expenditures	$ 14,513	$ 12,077	$ 42,819	$ (30,742)
Receipts Over (Under) Expenditures	$ 1,023	9,540		
Unencumbered Cash - Beginning	11,796	12,691		
Unencumbered Cash - Ending	12,819	$ 22,231		

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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-11

PARENTS AS TEACHERS FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 0	$ 0
Budgeted Reimbursements	0	0	0	0
Transfer from Supp General	10,440	9,375	9,375	0
Other Local Sources	0	0	0	0
Total Cash Receipts	$ 10,440	$ 9,375	$ 9,375	$ 0
Expenditures				
Instruction	$ 12,500	$ 9,375	$ 9,375	$ 0
Total Expenditures	$ 12,500	$ 9,375	$ 9,375	$ 0
Receipts Over (Under) Expenditures	(2,060)	0		
Unencumbered Cash - Beginning	2,060	0		
Unencumbered Cash - Ending	$ 0	$ 0		

See Accountant's Report and Accompanying Notes

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STATEMENT 3-12

SPECIAL EDUCATION FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other	$ 12,200	$ 17,974	$ 25,511	$ (7,537)
Transfer from General	310,808	453,126	460,191	(7,065)
Transfer from Supp General	125,000	211,648	168,778	42,870
Federal Sources	0	5,511	0	5,511
Total Cash Receipts	$ 448,008	$ 688,259	$ 654,480	$ 33,779
Expenditures				
Instruction	$ 627,891	$ 623,605	$ 695,366	$ (71,761)
Vehicle Operating Service	0	5,540	0	5,540
Transfer to General	0	0	0	0
Total Expenditures	$ 627,891	$ 629,145	$ 695,366	$ (66,221)
Receipts Over (Under) Expenditures	(179,883)	59,114		
Unencumbered Cash - Beginning	232,970	53,087		
Unencumbered Cash - Ending	$ 53,087	$ 112,201		

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SCHEDULE OF RECEIPTS AND EXPENDITURES

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STATEMENT 3-13

SMALL RURAL SCHOOL FUND

	Prior Year	Current Year
Cash Receipts - State	$ 33,159	$ 25,064
Cash Disbursements		
Salaries	33,159	25,064
Property	0	0
Total Disbursements	33,159	25,064
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes

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STATEMENT 3-14

CAREER & POST SECONDARY EDUCATION FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Local	0	2,447	2,450	(3)
Operating Transfers	0	0	0	0
General	89,250	88,775	88,775	0
Supplemental General	$ 89,250	$ 88,775	$ 88,775	$ 0
Total Cash Receipts	$ 178,500	$ 179,997	$ 180,000	$ (3)
Expenditures				
Instruction	178,500	179,997	180,000	(3)
Operations & Maintenance	0	0	0	0
Total Expenditures	$ 178,500	$ 179,997	$ 180,000	$ (3)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	319	319		
Unencumbered Cash - Ending	$ 319	$ 319		

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STATEMENT 3-15

KPERS RETIREMENT FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfer General	$ 345,566	$ 344,894	$ 380,848	$ (35,954)
Total Cash Receipts	$ 345,566	$ 344,894	$ 380,848	$ (35,954)
Expenditures				
Benefits	$ 345,566	$ 344,894	$ 380,848	$ (35,954)
Total Expenditures	$ 345,566	$ 344,894	$ 380,848	$ (35,954)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

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STATEMENT 3-16

CONTINGENCY RESERVE FUND

	Prior Year	Current Year
Cash Receipts	$ 0	$ 0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	59,949	59,949
Unencumbered Cash - Ending	$ 59,949	$ 59,949

This is not a budgeted fund.
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STATEMENT 3-17

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Prior Year	Current Year
Cash Receipts		
Textbook Rental	$ 8,633	$ 9,154
Total Cash Receipts	8,633	9,154
Expenditures		
Textbooks	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	8,633	9,154
Unencumbered Cash - Beginning	12,127	20,760
Unencumbered Cash - Ending	$ 20,760	$ 29,914

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes

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STATEMENT 3-18

BOND AND INTEREST FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Misc	$ 0	$ 0	$ 0	$ 0
Delinquent	2,026	1,034	0	1,034
Ad Valorem Taxes	99	142	0	142
Other Local Sources	8	0	0	0
RV/Comm Taxes	936	323	634	(311)
State Aid	0	0	0	0
Taxes in Process	11,552	0	0	0
Motor Vehicle 16/20 M Tax	19,389	13,608	11,373	2,235
State Mach/Equip/Tele	0	0	0	0
Total Cash Receipts	$ 34,010	$ 15,107	$ 12,007	$ 3,100
Expenditures				
Bond Principal	$ 0	$ 0	$ 0	$ 0
Bond Interest	0	0	106,396	(106,396)
Commission and Postage			0	0
Total Expenditures	$ 0	$ 0	$ 106,396	$ (106,396)
Receipts Over (Under) Expenditures	34,010	15,107		
Unencumbered Cash - Beginning	64,383	98,393		
Unencumbered Cash - Ending	$ 98,393	$ 113,500		

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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-19

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
State Sources	$ 1,663	$ 1,713	$ 2,100	$ (387)
Budgeted Reimbursements	0	0	0	0
Transfers	8,837	5,638	0	5,638
Other Local Sources	0	0	11,900	(11,900)
Total Cash Receipts	$ 10,500	$ 7,351	$ 14,000	$ (6,649)
Expenditures				
Instruction	$ 7,755	$ 0	$ 0	$
Instructional Support Service	2,745	7,351	14,000	(6,649)
Total Expenditures	$ 10,500	$ 7,351	$ 14,000	$ (6,649)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

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STATEMENT 3-20

SECOND STEP FEDERAL GRANT FUND

	Prior Year	Current Year
Cash Receipts - State	$ 3,000	$ 0
Cash Disbursements		
Salaries	1,218	773
Property	0	0
Total Disbursements	1,218	773
Receipts Over (Under) Expenditures	1,782	(773)
Unencumbered Cash - Beginning	3,603	5,385
Unencumbered Cash - Ending	$ 5,385	$ 4,612

This is not a budgeted fund.
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STATEMENT 3-21

PRESCHOOL GRANT FUND

	Prior Year	Current Year
Cash Receipts - State	$ 1,888	$ 0
Cash Disbursements		
Instruction	1,766	121
Instructional Support	0	0
Total Disbursements	1,766	121
Receipts Over (Under) Expenditures	122	(121)
Unencumbered Cash - Beginning	5	127
Unencumbered Cash - Ending	$ 127	$ 6

This is not a budgeted fund.
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SCHEDULE OF RECEIPTS AND EXPENDITURES

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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-22

TITLE IVA FUND

	Prior Year	Current Year
Cash Receipts - State	$ 11,971	$ 12,495
Cash Disbursements		
Salaries	11,971	12,495
Property	0	0
Total Disbursements	11,971	12,495
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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STATEMENT 3-23

BILINGUAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 0	$ 0
Other	0	0	20,000	(20,000)
Transfer from Supp General	4,417	5,430	4,073	1,357
Transfer from General	7,706	8,720	8,720	0
Total Cash Receipts	$ 12,123	$ 14,150	$ 32,793	$ (18,643)
Expenditures				
Instruction	$ 0	$ 0	$ 0	$ 0
Instructional Support Service	12,123	14,150	32,793	(18,643)
Total Expenditures	$ 12,123	$ 14,150	$ 32,793	$ (18,643)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

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SCHEDULE OF RECEIPTS AND EXPENDITURES

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For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-24

ESSER I/ESSER II/SPARK/CARES

	Prior Year	Current Year
Cash Receipts	$ 2,705	$ 221,991
Instruction	11,500	228,067
Student Support Services	141	0
General Administration	1,736	0
Operations & Maintenance	673	0
Total Expenditures	14,050	228,067
Total Expenditures		
Receipts Over (Under) Expenditures	(11,345)	(6,076)
Unencumbered Cash - Beginning	0	(11,345)
Unencumbered Cash - Ending	$ (11,345)	$ (17,421)

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 108
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SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis
For The Year Ended June 30, 2021
ACTIVITY/AGENCY FUNDS

STATEMENT 4

Funds:	Beginning Unemcumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Outstanding Encumbrances & A/P	Ending Cash Balance
Cheerleaders	$ 135	0	2,714	2,664	185	0	185
JH Cheerleader	2,189	0	0	170	2,019	0	2,019
Junior High	1,530	0	1,254	1,136	1,648	0	1,648
Student Council	538	0	2,144	2,366	316	0	316
Annual Club - Yearbook	2,230	0	5,424	6,581	1,073	0	1,073
Art Club	873	0	980	572	1,281	0	1,281
Foreign Language	485	0	100	133	452	0	452
Drama	440	0	4,486	2,598	2,328	0	2,328
Band Trip Project	433	0	1,745	1,802	376	0	376
Student Supplies	12,512	0	9,245	8,947	12,810	0	12,810
FSA Account	13,827	0	19,126	21,441	11,512	0	11,512
Class of 2021	10,682	0	6,398	16,283	797	0	797
Class of 2022	13,060	0	5,526	6,518	12,069	0	12,069
Class of 2023	3,353	0	7,891	4,342	6,902	0	6,902
Class of 2024	4,219	0	142	306	4,055	0	4,055
Class of 2025	2,895	0	582	631	2,846	0	2,846
Class of 2018	61	0	0	0	61	0	61
Class of 2026	0	0	1,762	181	1,581	0	1,581
Class of 2020	7,230	0	0	7,040	190	0	190
Class of 2017	78	0	0	76	2	0	2
Subtotal Agency Accounts	$ 76,770	0	69,519	83,787	62,503	0	62,503
Student Activities	4,670	0	2,208	2,632	4,246	0	4,246
Athletics - High School	7,746	0	22,348	27,936	2,158	0	2,158
Tiger Tech Project	5,735	0	0	0	5,735	0	5,735
FBLA	4,741	0	15,601	4,211	16,131	0	16,131
FFA	30,437	0	37,305	29,459	38,283	0	38,283
FCCLA	1,910	0	10,957	5,797	7,070	0	7,070
Subtotal Activity Accounts	$ 55,239	0	88,419	70,035	73,623	0	73,623
Total Agency/Activity Accounts	$ 132,009	0	157,938	153,822	136,126	0	136,126

See Accountant's Report and Accompanying Notes

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SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis
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DISTRICT TRUST FUNDS

STATEMENT 5

Funds:	Beginning Unemcumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Outstanding Encumbrances & A/P	Ending Cash Balance
Brent Jones Memorial	2,375	0	19	50	2,344	0	2,344
Total District Trust Funds	2,375	0	19	50	2,344	0	2,344

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes