

UNIFIED SCHOOL DISTRICT NO. 108
WASHINGTON, KANSAS

INDEPENDENT AUDITOR'S REPORT
REGULATORY BASIS FINANCIAL STATEMENTS

JUNE 30, 2020

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, 2020

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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, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 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, 2020, 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, 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 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, 2019 (not presented herein), and have issued our report thereon dated November 11, 2019 which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2020 (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 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note A.

Bruna Auditing Services LLC



Derek Bruna, CPA
December 14, 2020

**SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH**

Regulatory Basis
For The Year Ended June 30, 2020

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	\$ 3,030,078	\$ 3,030,078	\$ 0	\$ 0	\$ 0
Supplemental General	3-2	57,944	0	983,084	981,521	59,507	0	59,507
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	0	0	252,281	252,281	0	0	0
Capital Outlay Fund	3-4	325,079	0	732,374	492,203	565,250	0	565,250
Driver Training	3-5	195	0	5,951	6,146	0	0	0
Title I	3-6	0	0	54,416	54,416	0	0	0
Class Size Reduction Fund	3-7	0	0	12,851	12,851	0	0	0
Food Service Fund	3-8	22,058	0	275,482	262,919	34,621	0	34,621
21st CCLC Fund	3-9	0	0	185,195	185,195	0	0	0
Gifts and Grants Fund	3-10	11,790	0	13,648	12,747	12,691	0	12,691
Parents as Teachers Fund	3-11	2,060	0	10,440	12,500	0	0	0
Special Education Fund	3-12	232,970	0	448,008	627,891	53,087	0	53,087
Small Rural School Fund	3-13	0	0	33,159	33,159	0	0	0
Career & Post Secondary Ed Fund	3-14	319	0	178,500	178,500	319	0	319
Kpers Retirement Fund	3-15	0	0	345,566	345,566	0	0	0
Contingency Reserve Fund	3-16	59,949	0	0	0	59,949	0	59,949
Textbook Rental Fund	3-17	12,127	0	8,633	0	20,760	0	20,760
Professional Dev Fund	3-19	0	0	10,500	10,500	0	0	0
Second Step Fed Grant Fund	3-20	3,603	0	3,000	1,218	5,385	0	5,385
Preschool Grant Fund	3-21	5	0	1,888	1,766	127	0	127
Title IVA Fund	3-22	0	0	11,971	11,971	0	0	0
Bilingual Fund	3-23	0	0	12,123	12,123	0	0	0
Cares Act Fund	3-24	0	0	14,050	(11,345)	(11,345)	0	(11,345)
Activity Fund	4	144,520	0	423,802	536,344	31,978	0	31,978
Bond and Interest Funds:								
Bond and Interest Fund	3-18	\$ 64,383	\$ 0	\$ 34,010	\$ 0	\$ 98,393	\$ 0	\$ 98,393
Total Reporting Entity (Excluding Agency)		\$ 937,002	\$ 0	\$ 7,081,010	\$ 7,050,550	\$ 930,722	\$ 0	\$ 930,722

Composition of Cash	Cash in Checking...	Total Cash
Investments	Op Accounts-District	1,033,128
Money Market Accounts	Op Accounts-Agency/Activity	(100,031)
Money Market Accounts Other	Trust Funds	930,722
Certificate of Deposit		
	898,744	
	132,009	
	2,375	
	Less Agency Funds (Statement 4)	
	Total Cash Excluding Agency/Trust Funds	

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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.)

Fiduciary 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.).

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

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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 supplementary 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 compliance with K.S.A. 75-11.20a(c) waiving the annual for application of GAAP for the year ended 6/30/20. 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.

2019 Financial Data

Amounts that are shown for 2019 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2020, 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 investments.

UNIFIED SCHOOL DISTRICT NO. 108
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NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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. There are no bonds payable at fiscal year end.

Ad Valorem Tax Revenue

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.

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. 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.

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, and the following special revenue funds: Textbooks and Student Materials, Athletic Gate Receipts and other School Agency/Activity Funds, Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, Health Care Reserve Fund, Title IIA-Teacher Quality, Title I, Title IV, Class Size Reduction, Small Rural School, and 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.

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.

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NOTES TO FINANCIAL STATEMENTS
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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

There are no noted violations with such compliance requirements.

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

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main 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 Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2020.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was \$1,033,128. The district checking account balances were \$898,744. Trust Funds totaled \$2,375 and other agency and activity accounts \$132,009. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, \$252,375 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, 2020.

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

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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, 2020. The maximum for the dependent care reimbursement account is \$5000 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 (negotiated and agreed 2017).

NOTE E- CONTINGENT LIABILITIES

The district has computed the unfunded accumulated sick/personal leave costs as of June 30, 2020 to be \$289,926. The number of employees covered for the year was 57. Please Refer to Note F for further information on compensated absences. The District does not accrue compensated absences. These costs are expenses as paid.

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.

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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.

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

BEREAVEMENT LEAVE

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.

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.

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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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 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 \$345,566 for the year ended June 30, 2020.

The State of Kansas contributed 14.41% of covered payroll during fiscal year 2020, excluding the Group Death & Disability Insurance rate. During fiscal year 2021, the State of Kansas will contribute 14.23% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2020, was \$593,407,016.

Net Pension Liability

At June 30, 2020, the School District's proportionate share of the collective net pension liability reported by KPERS was \$3,054,702. 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 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 non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Unified School District No. 108 shall operate a 403(b) Plan. 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.

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- FIDUCIARY/TRUST TYPE FUNDS

The District has one trust type fund, the Brent Jones Memorial. The Foundation transferred their monies out of district control. Please see Statements 5 for further information.

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

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$159,260 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE M- LONG-TERM DEBT

The District has paid off existing bond and there is currently no outstanding debt. Please refer to Note U for further analysis of the bond issuance

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

and information as well as Statement 3-18.

NOTE N- CAPITAL PROJECT COMPLIANCE

The District currently has no capital projects being undertaken.

NOTE O- LITIGATION CONTINGENCIES

The District currently has no litigation contingencies that it is involved in.

NOTE P- COMMITMENT AND CONTINGENCIES

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

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through December 14, 2020 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.

UNIFIED SCHOOL DISTRICT NO. 108
 Washington, Kansas
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2020

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	2019	2020
General	Special Education	369,427	310,808
General	Professional Development	89,699	88,377
General	Career & Post Secondary	848,755	892,500
General	Bilingual	5,247	7,706
General	KPERS	0	0
General	Capital Outlay	0	273,899
General	Vocational Education	0	0
General	At Risk K-12	169,669	156,975
	Totals	638,187	847,475
Supplemental General	Food Service	20,000	0
Supplemental General	Career & Post Secondary	83,805	89,250
Supplemental General	Special Education	187,024	125,000
Supplemental General	Bilingual	4,035	4,417
Supplemental General	At Risk	81,481	95,306
Supplemental General	Driver Ed	0	171
Supplemental General	Parents as Teachers	12,500	10,440
	Totals	388,845	324,584
	Totals	1,027,032	1,172,059

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.

UNIFIED SCHOOL DISTRICT NO. 108
 Washington, Kansas
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2020

Note T - INTER-GOVERNMENTAL ASSISTANCE

<u>Type of Aid - State</u>	<u>2019</u>	<u>2020</u>
General State Aid	\$ 2,040,529	2,191,235
Kansas Reading Success	0	985
After School	0	500
Supplemental General State Aid	129,809	85,785
Professional Development	1,531	1,663
State Safety	1,764	2,860
State Food Service	2,098	2,030
Special Education	341,476	310,808
Mentor Teacher	669	0
School District Mill Levy	470,254	525,088
Contribution Checkoff	10	0
KPERS Employer Cont.	216,147	345,566
Totals	3,204,287	3,466,520

<u>Type of Aid - Federal</u>	<u>2019</u>	<u>2020</u>
Title I Fund	\$ 52,334	54,416
Food Service	134,653	209,811
Curriculum Development	123	0
Effective Instruction	10,747	12,852
Academic Enrich	12,256	11,971
Reserve Fund	1,070	0
Title IV	125,000	185,195
Coronavirus	0	2,705
Youth Risk Behavior	0	200
Totals	336,183	477,150

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2020 are restricted to federal program specified expenditures.

UNIFIED SCHOOL DISTRICT NO. 108
 Washington, Kansas
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2020

Note U - Bond Analysis

STATEMENT OF CHANGES IN LONG - TERM DEBT

<u>Issue</u>	<u>Interest Rate</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds Series 2008	4.0 - 6.0 %	2,340,000	9/1/2019	0 \$	0 \$	\$0 \$	\$0 \$	\$0 \$	\$0
TOTAL LONG TERM - DEBT				\$ 0 \$	\$0 \$	\$0 \$	\$0 \$	\$0 \$	\$0

	<u>YEAR</u>					<u>TOTAL</u>
	<u>N/A</u>					
REMAINING						
General Obligation Bonds	\$					
PAID						
General Obligation Bonds	\$	2010 \$160,000	2011 \$185,000	2012 \$190,000	2013 \$200,000	2014 \$200,000
		2015 \$210,000	2015 \$220,000	2017 \$230,000	2018 \$240,000	2019 \$505,000
Total Paid						\$2,340,000

**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, 2020

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments		Adjustments For		Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
			To Comply With Legal Max	Budget Credits	Qualifying	Budget Credits			
General Funds:									
General Fund	3-1	\$ 3,149,116	(121,985)	\$	2,947	\$	3,030,078	\$	0
Supplemental General	3-2	981,521	0	0	0	981,521	981,521	0	0
Special Purpose Funds:									
At Risk (K-12)	3-3	254,221	0	0	0	254,221	252,281	(1,940)	
Capital Outlay	3-4	658,347	0	0	0	658,347	492,203	(166,144)	
Driver Training	3-5	8,162	0	0	0	8,162	6,146	(2,016)	
Food Service	3-8	288,985	0	0	0	288,985	262,919	(26,066)	
Gift	3-10	26,796	0	0	0	26,796	12,747	(14,049)	
Parent Education Program	3-11	12,500	0	0	0	12,500	12,500	0	
Special Education	3-12	764,969	0	0	0	764,969	627,891	(137,078)	
Vocational Education	3-14	178,500	0	0	0	178,500	178,500	0	
Kpers Retirement	3-15	371,862	0	0	0	371,862	345,566	(26,296)	
Professional Development	3-19	10,500	0	0	0	10,500	10,500	0	
Bilingual	3-23	31,534	0	0	0	31,534	12,123	(19,411)	
Bond and Interest Funds:									
Bond And Interest	3-18	0	0	0	0	0	0	0	0
TOTALS		\$ 6,737,013	(121,985)	\$	2,947	\$	6,617,975	\$	(393,000)

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-1

GENERAL FUND

	Current Year			
	Prior Year	Actual Transactions	Budget	Variance Over (Under)
	Actual Transactions			
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	341,476	310,808	310,808	0
Supplemental State Aid	2,510,783	2,716,323	2,716,323	0
Interest on Idle Funds	0	0	0	0
State Aid Reimb	0	985	985	0
Reimbursements	0	1,962	0	1,962
Total Cash Receipts	\$ 2,852,259	\$ 3,030,078	\$ 3,028,116	\$ 1,962
Expenditures				
Instruction	\$ 1,569,510	\$ 1,529,396	\$ 1,796,148	\$ (266,752)
Student Support Services	33,612	44,258	45,046	(788)
Instructional Support Staff	19,972	18,532	22,994	(4,462)
General Administration	196,691	196,531	211,185	(14,654)
School Administration	237,757	246,667	247,988	(1,321)
Other Central Services	71,940	74,344	75,666	(1,322)
Operations & Maintenance	3	0	0	0
Student Transportation Services	26,678	19,202	19,821	(619)
Other Supplemental Service	57,909	53,673	60,337	(6,664)
Operating Transfers	638,187	847,475	669,931	177,544
Adjustment For Legal Max	0	0	(121,985)	121,985
Adjustment for Reimbursements	0	0	2,947	(2,947)
Total Expenditures	\$ 2,852,259	\$ 3,030,078	\$ 3,030,078	\$ 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, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual Transactions	Budget	
Cash Receipts				
Ad Valorem	\$ 759,793	\$ 819,235	\$ 34,409	\$ 784,826
Current Tax	0	0	0	0
Delinquent Tax	6,229	7,255	7,391	(136)
Motor Vehicle Tax - 16/20 Truck	65,673	67,388	63,297	4,091
Other County	62	22	0	22
RV/Comm Tax	3,956	3,399	3,404	(5)
Transfer From Contingency	0	0	85,785	(85,785)
State Aid	129,809	85,785	0	85,785
Reimbursement	0	0	0	0
Transfers	0	0	0	0
Total Cash Receipts	<u>\$ 965,522</u>	<u>\$ 983,084</u>	<u>\$ 194,286</u>	<u>\$ 788,798</u>
Expenditures				
Instruction	\$ 45,236	\$ 5,686	\$ 0	\$ 5,686
Instructional Support Service	1,213	0	0	0
General Administration	313	1,830	2,000	(170)
Support Service	2,000	0	0	0
Central Services	35	0	0	0
Operation and Maintenance	352,765	422,479	453,385	(30,906)
Transportation	193,742	226,378	184,766	41,612
Operating Transfers	388,845	324,583	341,370	(16,787)
Other Support Services	0	565	0	565
Adjustment For Legal Max	0	0	0	0
Total Expenditures	<u>\$ 984,149</u>	<u>\$ 981,521</u>	<u>\$ 981,521</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(18,627)	1,563		
Unencumbered Cash - Beginning	<u>76,571</u>	<u>57,944</u>		
Unencumbered Cash - Ending	<u>\$ 57,944</u>	<u>\$ 59,507</u>		

UNIFIED SCHOOL DISTRICT NO. 108
Washington, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-3

AT RISK (K-12) FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other	0	0	20,000	(20,000)
Transfer from Supplemental	\$ 81,481	\$ 95,306	\$ 156,975	\$ (61,669)
Transfer from General	169,669	156,975	92,361	64,614
Total Cash Receipts	\$ 251,150	\$ 252,281	\$ 269,336	\$ 2,945
Expenditures				
Instruction/Support	251,150	252,281	254,221	(1,940)
Total Expenditures	\$ 251,150	\$ 252,281	\$ 254,221	\$ (1,940)
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, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-4

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Valorem Tax/Prior	\$ 292,102	\$ 326,833	\$ 311,449	\$ 0
Other Taxes	20,232	17,094	18,956	0
Delinquent	1,519	2,434	2,862	0
Interest on Idle Funds	9,003	4,068	0	0
Other Local Source	41,640	108,046	0	0
Transfer from General	0	273,899	0	0
Total Cash Receipts	\$ 364,496	\$ 732,374	\$ 333,267	\$ 0
Expenditures				
Instruction	48,103	30,434	150,000	
Student Support Services	0	0	50,000	
Instructional Support Staff	0	0	0	
General Administration	0	1,000	0	
School Administration	0	0	0	
Other Central Services	0	0	0	
Operations & Maintenance	342,094	265,988	150,000	
Student Transportation Services	78,438	0	113,565	
Other Supplemental Service	194,782	194,781	194,782	
Equip, Repairs, Remodel, Etc.	0	0	0	0
Total Expenditures	\$ 663,417	\$ 492,203	\$ 658,347	\$ 0
Receipts Over (Under) Expenditures	(298,921)	240,171		
Unencumbered Cash - Beginning	624,000	325,079		
Unencumbered Cash - Ending	\$ 325,079	\$ 565,250		

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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-5

DRIVER TRAINING FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 1,764	\$ 2,860	\$ 4,030	\$ (1,170)
Other	2,967	3,091	3,937	(846)
Student Fees	0	0	0	0
Total Cash Receipts	\$ 4,731	\$ 5,951	\$ 7,967	\$ (2,016)
Expenditures				
Instruction	\$ 5,709	\$ 2,580	\$ 8,162	\$ (5,582)
Maintenance Service	489	3,566	0	3,566
Total Expenditures	\$ 6,198	\$ 6,146	\$ 8,162	\$ (2,016)
 Receipts Over (Under) Expenditures	 (1,467)	 (195)		
Unencumbered Cash - Beginning	1,662	195		
Unencumbered Cash - Ending	\$ 195	\$ 0		

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ACTUAL AND BUDGET
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(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-6

TITLE I FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts		
Federal Sources	\$ 52,334	\$ 54,416
Transfers	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>52,334</u>	<u>54,416</u>
Expenditures		
Instruction	<u>52,334</u>	<u>54,416</u>
Total Expenditures	<u>52,334</u>	<u>54,416</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-7

CLASS SIZE REDUCTION FUND

Title II - A

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts	\$ <u>10,747</u>	\$ <u>12,851</u>
Instruction	<u>10,747</u>	<u>12,851</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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Regulatory Basis

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(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-8

FOOD SERVICE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Aid	\$ 134,652	\$ 209,812	\$ 132,628	\$ 77,184
State Aid	2,099	2,030	1,700	330
Student & Adult Receipts	64,469	54,757	92,600	(37,843)
Miscellaneous	12,340	8,883	20,000	(11,117)
Operating Transfers	20,000	0	20,000	(20,000)
Total Cash Receipts	<u>\$ 233,560</u>	<u>\$ 275,482</u>	<u>\$ 266,928</u>	<u>\$ 8,554</u>
Expenditures				
Salaries/Food & Supplies	\$ 226,502	\$ 262,919	\$ 288,985	\$ (26,066)
Total Expenditures	<u>\$ 226,502</u>	<u>\$ 262,919</u>	<u>\$ 288,985</u>	<u>\$ (26,066)</u>
Receipts Over (Under) Expenditures	7,058	12,563		
Unencumbered Cash - Beginning	15,000	22,058		
Unencumbered Cash - Ending	<u>\$ 22,058</u>	<u>\$ 34,621</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-9

21st CCLC FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts	\$ <u>125,000</u>	\$ <u>185,195</u>
Expenditures	<u>125,000</u>	<u>185,195</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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STATEMENT 3-10

GIFT AND GRANTS FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Misc	8,900	13,648	15,000	(1,352)
Total Cash Receipts	\$ 8,900	\$ 13,648	\$ 15,000	\$ (1,352)
Expenditures				
Instructon	4,094	12,747	26,796	(14,049)
Other	0	0	0	0
Total Expenditures	\$ 4,094	\$ 12,747	\$ 26,796	\$ (14,049)
Receipts Over (Under) Expenditures	\$ 4,806	901		
Unencumbered Cash - Beginning	6,984	11,790		
Unencumbered Cash - Ending	<u>11,790</u>	<u>\$ 12,691</u>		

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For The Year Ended June 30, 2020
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STATEMENT 3-11

PARENTS AS TEACHERS FUND

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

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STATEMENT 3-12

SPECIAL EDUCATION FUND

	Current Year			Variance Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Other	\$ 0	\$ 12,200	\$ 0	\$ 12,200
Transfer from General	369,427	310,808	407,000	(96,192)
Transfer from Supp General	187,024	125,000	125,000	0
Operating Transfers	0	0	0	0
Total Cash Receipts	\$ 556,451	\$ 448,008	\$ 532,000	\$ (83,992)
Expenditures				
Instruction	\$ 602,821	\$ 627,891	\$ 764,969	\$ (137,078)
Vehicle Operating Service	0	0	0	0
Transfer to General	0	0	0	0
Total Expenditures	\$ 602,821	\$ 627,891	\$ 764,969	\$ (137,078)
Receipts Over (Under) Expenditures	(46,370)	(179,883)		
Unencumbered Cash - Beginning	279,340	232,970		
Unencumbered Cash - Ending	\$ 232,970	\$ 53,087		

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(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-13

SMALL RURAL SCHOOL FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts - State	\$ <u>19,103</u>	\$ <u>33,159</u>
Cash Disbursements		
Salaries	19,103	33,159
Property	<u>0</u>	<u>0</u>
Total Disbursements	<u>19,103</u>	<u>33,159</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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STATEMENT 3-14

CAREER & POST SECONDARY EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Carl Perkins Aid	1,070	0	0	0
Operating Transfers	0	0	0	0
General	84,875	89,250	89,250	0
Supplemental General	\$ 83,805	\$ 89,250	\$ 89,250	0
Total Cash Receipts	\$ 169,750	\$ 178,500	\$ 178,500	0
Expenditures				
Instruction	169,750	178,500	178,500	0
Operations & Maintenance	0	0	0	0
Total Expenditures	\$ 169,750	\$ 178,500	\$ 178,500	0
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			Variance Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfer General	\$ 216,147	\$ 345,566	\$ 371,862	\$ 0
Total Cash Receipts	\$ 216,147	\$ 345,566	\$ 371,862	\$ 0
Expenditures				
Benefits	\$ 216,147	\$ 345,566	\$ 371,862	\$ 0
Total Expenditures	\$ 216,147	\$ 345,566	\$ 371,862	\$ 0
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

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts	\$ <u>0</u>	\$ <u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>59,949</u>	<u>59,949</u>
Unencumbered Cash - Ending	\$ <u>59,949</u>	\$ <u>59,949</u>

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STATEMENT 3-17

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts		
Textbook Rental	\$ <u>6,598</u>	\$ <u>8,633</u>
Total Cash Receipts	<u>6,598</u>	<u>8,633</u>
Expenditures		
Textbooks	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	6,598	8,633
Unencumbered Cash - Beginning	<u>5,529</u>	<u>12,127</u>
Unencumbered Cash - Ending	\$ <u>12,127</u>	\$ <u>20,760</u>

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STATEMENT 3-18

BOND AND INTEREST FUND

	Current Year			
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Misc	\$ 0	\$ 0	\$ 0	0
Delinquent	1,880	2,026	1,986	40
Ad Valorem Taxes	194,838	99	9,230	(9,131)
Other Local Sources	5	8	0	8
RV/Comm Taxes	1,175	936	969	(33)
State Aid	0	0	0	0
Taxes in Process	10,118	11,552	0	11,552
Motor Vehicle 16/20 M Tax	20,461	19,389	18,019	1,370
State Mach/Equip/Tele	0	0	0	0
Total Cash Receipts	<u>\$ 228,477</u>	<u>\$ 34,010</u>	<u>\$ 30,204</u>	<u>\$ 3,806</u>
Expenditures				
Bond Principal	\$ 505,000	\$ 0	\$ 0	0
Bond Interest	10,230	0	0	0
Commission and Postage	0	0	0	0
Total Expenditures	<u>\$ 515,230</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(286,753)	34,010		
Unencumbered Cash - Beginning	<u>351,136</u>	<u>64,383</u>		
Unencumbered Cash - Ending	<u>\$ 64,383</u>	<u>\$ 98,393</u>		

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STATEMENT 3-19

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 1,663	\$ 1,500	\$ 163
Budgeted Reimbursements	0	0	0	0
Transfers	1,531	8,837	9,000	(163)
Other Local Sources	8,969	0	0	0
Total Cash Receipts	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 0</u>
Expenditures				
Instruction	\$ 8,329	\$ 7,755	\$ 10,500	
Instructional Support Service	2,171	2,745	0	2,745
Total Expenditures	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>	<u>\$ 2,745</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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STATEMENT 3-20

SECOND STEP FEDERAL GRANT FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts - State	\$ <u>3,000</u>	\$ <u>3,000</u>
Cash Disbursements		
Salaries	4,563	1,218
Property	<u>0</u>	<u>0</u>
Total Disbursements	<u>4,563</u>	<u>1,218</u>
Receipts Over (Under) Expenditures	(1,563)	1,782
Unencumbered Cash - Beginning	<u>5,166</u>	<u>3,603</u>
Unencumbered Cash - Ending	\$ <u>3,603</u>	\$ <u>5,385</u>

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STATEMENT 3-21

PRESCHOOL GRANT FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts - State	\$ <u>2,460</u>	\$ <u>1,888</u>
Cash Disbursements		
Instruction	3,935	1,766
Instructional Support	<u>0</u>	<u>0</u>
Total Disbursements	<u>3,935</u>	<u>1,766</u>
Receipts Over (Under) Expenditures	(1,475)	122
Unencumbered Cash - Beginning	<u>1,480</u>	<u>5</u>
Unencumbered Cash - Ending	\$ <u>5</u>	\$ <u>127</u>

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STATEMENT 3-22

	<u>TITLE IVA FUND</u>	
	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts - State	\$ <u>12,256</u>	\$ <u>11,971</u>
Cash Disbursements		
Salaries	12,256	11,971
Property	<u>0</u>	<u>0</u>
Total Disbursements	<u>12,256</u>	<u>11,971</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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STATEMENT 3-23

BILINGUAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 0	\$ 0	\$ 0
Other	0	0	20,000	(20,000)
Transfer from Supp General	4,035	4,417	4,319	98
Transfer from General	5,247	7,706	7,706	0
Total Cash Receipts	\$ 9,282	\$ 12,123	\$ 32,025	\$ (19,902)
Expenditures				
Instruction	\$ 0	\$ 0	\$ 20,000	\$
Instructional Support Service	9,282	12,123	11,534	589
Total Expenditures	\$ 9,282	\$ 12,123	\$ 31,534	\$ 589
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

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STATEMENT 3-24

CARES ACT FUND

	<u>Prior Year</u>	<u>Current Year</u>
Cash Receipts	\$ <u>0</u>	\$ <u>2,705</u>
Instruction	0	11,500
Student Support Services	0	141
General Administration	0	1,736
Operations & Maintenance	0	<u>673</u>
Total Expenditures	<u>0</u>	<u>14,050</u>
Total Expenditures		
Receipts Over (Under) Expenditures	0	(11,345)
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>(11,345)</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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For The Year Ended June 30, 2020

ACTIVITY/AGENCY FUNDS

STATEMENT 4

Funds:	Beginning	Prior Year	Expenditures		Ending	Add Outstanding	Ending
	Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balances	Encumbrances & A/P	Cash Balance
Cheerleaders	859	0	3,599	4,323	135	0	135
JH Cheerleader	2,681	0	100	592	2,189	0	2,189
Junior High	507	0	1,411	388	1,530	0	1,530
FFA	28,121	0	33,927	31,611	30,437	0	30,437
FCCLA	3,225	0	8,388	9,703	1,910	0	1,910
Student Council	1,433	0	3,554	4,449	538	0	538
Annual Club - Yearbook	1,489	0	5,662	4,921	2,230	0	2,230
FBLA	5,607	0	9,007	9,873	4,741	0	4,741
Art Club	407	0	980	514	873	0	873
Foreign Language	408	0	356	279	485	0	485
Drama	949	0	4,398	4,907	440	0	440
Band Trip Project	378	0	1,514	1,459	433	0	433
Student Supplies	11,898	0	5,093	4,479	12,512	0	12,512
Class of 2021	7,273	0	8,014	4,605	10,682	0	10,682
Class of 2022	1,374	0	20,838	9,152	13,060	0	13,060
Class of 2023	3,068	0	380	95	3,353	0	3,353
Class of 2024	2,336	0	3,052	1,169	4,219	0	4,219
Class of 2025	0	0	4,105	1,210	2,895	0	2,895
Class of 2018	61	0	0	0	61	0	61
Class of 2019	472	0	0	472	0	0	0
Class of 2020	8,500	0	496	1,766	7,230	0	7,230
Class of 2017	78	0	0	0	78	0	78
Subtotal Agency Accounts	\$ 81,124	0	114,874	95,967	100,031	0	100,031
Student Activities	4,076	0	2,948	2,354	4,670	0	4,670
Athletics - High School	6,360	0	43,405	42,019	7,746	0	7,746
Tiger Tech Project	5,735	0	0	0	5,735	0	5,735
FSA Account	0	0	20,570	6,743	13,827	0	13,827
Health Insurance Account	127,728	0	356,879	484,607	0	0	0
Athletics - Junior High	621	0	0	621	0	0	0
Subtotal Activity Accounts	\$ 144,520	0	423,802	536,344	31,978	0	31,978
Total Agency/Activity Accounts	\$ 225,644	0	538,676	632,311	132,009	0	132,009

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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Regulatory Basis
For The Year Ended June 30, 2020
DISTRICT TRUST FUNDS

Funds:	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Add Outstanding Encumbrances & A/P	STATEMENT 5	
							Ending Cash Balance	Ending Cash Balance
Brent Jones Memorial	2,405	0	0	30	2,375	0	0	2,375
Total District Trust Funds	2,405	0	0	30	2,375	0	0	2,375

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