

**DOUGLAS COUNTY SCHOOL DISTRICT No. 32**  
**YONCALLA, OREGON**

**Annual Financial Report**

**June 30, 2021**

Douglas County School District No. 32  
Yoncalla, Oregon  
June 30, 2021

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BOARD OF DIRECTORS

Cathy Grimes.....Chair  
PO Box 568 Yoncalla, OR 97499

Dave Anderson..... Vice Chair  
PO Box 568 Yoncalla, OR 97499

Trinity Benito.....Director  
PO Box 568 Yoncalla, OR 97499

Eric Gustafson.....Director  
PO Box 568 Yoncalla, OR 97499

Jen Bailey.....Director  
PO Box 568 Yoncalla, OR 97499

ADMINISTRATION

Brian Berry..... Superintendent  
PO Box 568 Yoncalla, OR 97499

Danielle Littlefield ..... Business Manager  
PO Box 568 Yoncalla, OR 97499

Douglas County School District No. 32  
Yoncalla, Oregon  
June 30, 2021

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Yoncalla, Oregon  
June 30, 2021

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# NEUNER DAVIDSON & CO

Cooley, Rapp, Friel & Lee, LLC

Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Douglas County School District No. 32  
P.O. Box 568  
Yoncalla, OR 97499

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Douglas County School District No. 32 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Douglas County School District No. 32, as of June 30, 2021, and the respective changes in modified cash basis financial position thereof for the year ended in conformity with the modified cash basis of accounting as described in note 1.

# **Douglas County School District No. 32 Independent Auditor's Report**

## ***Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describe the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Douglas County School District No. 32's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost principles, and audit requirements for Federal Rewards, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2021, on our consideration of the Douglas County School District No. 32's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on

**Douglas County School District No. 32  
Independent Auditor's Report**

internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Douglas County School District No. 32's internal control over financial reporting and compliance.

**Other Reporting Required by Oregon Revised Statutes**

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 15, 2021, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon revised statements as specified in Oregon Administration rules. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

Neuner Davidson & Co  
Certified Public Accountants  
Roseburg, Oregon

By: 

Jeffrey R. Cooley, CPA  
November 15, 2021

## **Management's Discussion and Analysis**



**Douglas County School District No. 32**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2021**

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As management of Douglas County School District #32 (Yoncalla School District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2021. We encourage readers to consider this information presented here in conjunction with the basic financial statements that follow this section.

Yoncalla School District's financial records are prepared on an accounting basis other than the accounting principles generally accepted in the United States of America. The District uses an "Other Comprehensive Basis of Accounting" (OCBOA), the basis of cash receipts and disbursements (modified cash basis). This has various implications, including modified titles of the various financial statements to acknowledge this modified cash basis of accounting.

**Financial Highlights**

- Net position as reflected on the Statement of Activities – Modified Cash Basis increased from \$1,869,555 on June 30, 2020 to \$2,216,510 on June 30, 2021.
- The General Fund ending balance for 2020-2021 is \$1,710,425, compared to 2019-2020 of \$1,314,266. This represents about a 30.14% increase from the 2019-2020 value.
- Receipts in all governmental funds were more than disbursements by \$346,953.

**Discussion of Financial Statements**

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

**Government-Wide Financial Statements** are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. These statements are found in this audit report and include:

- Statement of Net Position – Modified Cash Basis
- Statement of Activities – Modified Cash Basis

In the government-wide financial statements, the District's activities are shown in one category:

- Government activities: Most of the District's basic functions are shown here, such as regular and special education, child nutrition services, transportation, and administration. These activities are primarily financed through property taxes, Oregon's State School Fund and other intergovernmental revenues.

**Fund Financial Statements** provide more detailed information about the district's funds, focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending on particular programs. These statements are found in this audit report and include:

- Governmental Funds, Balance Sheet – Modified Cash Basis
- Governmental Funds, Statement of Receipts, Disbursements and Changes in Fund Balance – Modified Cash Basis

Some funds are required by state law. The District establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues (such as federal grants).

The District maintains only governmental funds

**Douglas County School District No. 32**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2021**

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**Governmental Funds**

All of the District's basic services are included in the Governmental Funds. The District has the following governmental funds:

Fund 100 – General Fund

Special Revenue Funds –

- Fund 201 – ESSR Fund
- Fund 202 – Building Repairs and Improvement Funds
- Fund 206 – Food Services
- Fund 208 – Unemployment Reserve Fund
- Fund 209 – PERS Reserve Fund
- Fund 210 – Student Body Funds
- Fund 211 – Technology Fund
- Fund 251 – Student Investment Funds
- Fund 275-285 – Nonfederal Grants
- Fund 286-299 – Federal Grants

**Fiduciary**

Fund 700 – Scholarship Fund

**Government-Wide Financial Analysis**

Net position may serve over time as a useful indicator of the government's financial position. As outlined on page 6 of this audit report, total net position as of June 30, 2021 was \$2,216,510, of which \$1,443,666 was held in the local government investment pool and \$769,322 was held in local banks. The district has been conservative in spending in order to preserve long term District financial stability.

**Analysis of Financial Positions and the Results of Operations**

The major operations of the District are conducted within the framework of the General Fund. Ending fund balance, as highlighted earlier, represents a 30% decrease from the prior year's ending fund balance.

Basic school support funding is a significant source of funding for the District. During 2020-2021 it provided approximately 51% of total District revenues.

Local property taxes are also a significant contributor to funding. During 2020-21, property taxes contributed about 17.5% of the total District revenues. This represents an increase of \$60,995 from 2019-20.

**Revenue Summary**

	<u>2021</u>	<u>2020</u>
Local Sources	\$1,218,128	\$ 1,248,412
Intermediate Sources	44,175	42,384
State Sources	3,749,462	3,574,486
Federal Sources	895,085	421,457
	<u>\$5,906,850</u>	<u>\$ 5,286,739</u>

**Douglas County School District No. 32**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2021**

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**Analysis of Program Expenses by Function**

	<u>2021</u>	<u>2020</u>
Instruction	\$2,818,849	2,546,166
Supporting Services	2,443,578	3,381,300
Enterprise and Community Services	<u>297,470</u>	<u>169,675</u>
	\$5,559,897	6,097,141

**Analysis of Fund Balances and Transactions**

The General Fund is a major fund of the District. At the end of the current fiscal year, the ending fund balance was \$1,710,425 which represents an increase of \$396,158 from the 2019-20 year.

**Capital Assets and Long-Term Debt Activity**

As a District operating on Other Comprehensive Basis of Accounting, cash receipts and disbursements, capital assets are recorded when purchased. As of June 30, 2021, the District had zero payroll liabilities.

**Economic Factors and Next Year's Budget and Rates**

The most significant factors in local revenue forecasts are the condition of the state economy and student enrollment. PERS will be having a greater impact as the percentage to fund PERS for the Yoncalla School District continues to increase. For the period of 2020-2022, the rate for Tier 1/Tier 2 increased 4.83% from 27.2% to 32.03%. For OPSRP employees, the rate increased 4.71% from 21.87% to 26.58%.

In 2020-21 The district continues to see the benefit of its procedures for a more conservative cost containment which allowed the district to maintain staffing levels in spite of rising health care costs, increases established through the collective bargaining process and increases in transportation. The district continues to maximize General Fund Ending Fund Balance to meet its facility needs and future increases in costs.

**Contacting the District's Financial Management**

This financial report is designed to provide the District's citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability. For answers to questions concerning any of the information provided or to request additional information, please contact the District Business Manager or District Superintendent at 292 5<sup>th</sup> Street, PO Box 568, Yoncalla, Oregon 97499.

## **Basic Financial Statements**

Douglas County School District No. 32

## Statement of Net Position - Modified Cash Basis

June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash in Checking	\$ 769,322
Cash in State Pool	1,443,666
Food Inventory	<u>3,522</u>
Total Assets	<u>\$ 2,216,510</u>
NET POSITION	
Restricted	\$ 253,772
Unrestricted	<u>1,962,738</u>
Total Net Position	<u>\$ 2,216,510</u>

The accompanying notes are an integral part  
of these financial statements.

Douglas County School District No. 32

## Statement of Activities - Modified Cash Basis

For the Fiscal Year Ended June 30, 2021

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Assets
	(Disbursements)	Charges for Services	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities:</b>				
<b>Instruction</b>				
Regular Programs	\$ (2,420,527)	\$ 7,845	\$ 493,442	\$ (1,919,240)
Special Programs	(398,323)	-	178,153	(220,170)
Total Instruction	<u>(2,818,850)</u>	<u>7,845</u>	<u>671,595</u>	<u>(2,139,410)</u>
<b>Support Services:</b>				
Students	(107,327)	-	-	(107,327)
Instructional Staff	(46,921)	-	2,238	(44,683)
General Administration	(207,803)	-	132,558	(75,245)
School Administration	(332,317)	-	-	(332,317)
Business	(1,351,015)	-	329,496	(1,021,518)
Central Activities	(398,197)	-	159,202	(238,995)
Total Support Services	<u>(2,443,579)</u>	<u>-</u>	<u>623,494</u>	<u>(1,820,085)</u>
<b>Enterprise and Community Services:</b>				
Food Services	(268,656)	-	309,965	41,309
Community Services	(28,814)	-	28,814	-
Total Enterprise and Community Services	<u>(297,470)</u>	<u>-</u>	<u>338,779</u>	<u>41,309</u>
 Total Governmental Activities	 <u>\$ (5,559,899)</u>	 <u>\$ 7,845</u>	 <u>\$ 1,633,868</u>	 <u>\$ (3,918,186)</u>
<b>General Receipts:</b>				
Local Sources				
Property Taxes			\$	1,041,308
Earnings on Investments				15,996
Extra Curricular Fees				935
Miscellaneous				84,294
County School Fund				2,773
General ESD Funds				40,465
State School Support				3,032,232
Common School Support				22,947
Federal Forest Fees				24,189
Subtotal - General Receipts				<u>4,265,139</u>
Change in Net Position				346,953
Net Position July 1, 2020				<u>1,869,555</u>
Net Position June 30, 2021			\$	<u>2,216,510</u>

The accompanying notes are an integral part  
of these financial statements.

Douglas County School District No. 32

Governmental Funds  
Balance Sheet - Modified Cash Basis  
June 30, 2021

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash - Checking	\$ 456,313	\$ 313,009	\$ 769,322
Investments - State Pool	1,254,112	189,554	1,443,666
Property Tax Receivable	-	-	-
Accounts Receivable	-	-	-
Other Accounts Receivable	-	-	-
Food Inventory	-	3,522	3,522
Due from Other Funds	-	-	-
 Total Assets	 <u>\$ 1,710,425</u>	 <u>\$ 506,085</u>	 <u>\$ 2,216,510</u>
<u>LIABILITIES &amp; FUND BALANCE</u>			
LIABILITIES:			
Accounts Payable	\$ -	\$ -	\$ -
Payroll Liabilities	-	-	-
Due to Other Funds	-	-	-
Due to General Fund	-	-	-
Deferred Revenue	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Deferred Property Tax Receivable	-	-	-
Total Deferred Inflows	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:			
Nonspendable	-	3,522	3,522
Restricted	-	250,250	250,250
Assigned	-	252,313	252,313
Unrestricted	1,710,425	-	1,710,425
Total Fund Balance	<u>1,710,425</u>	<u>506,085</u>	<u>2,216,510</u>
 Total Liabilities & Fund Balance	 <u>\$ 1,710,425</u>	 <u>\$ 506,085</u>	 <u>\$ 2,216,510</u>

The accompanying notes are an integral part  
of these financial statements.

Douglas County School District No. 32

## Governmental Funds

## Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis

For the Fiscal Year Ended June 30, 2021

	General Fund	Special Revenue Funds	Total Governmental Funds
<b>RECEIPTS:</b>			
Local Sources	\$ 1,140,225	\$ 77,903	\$ 1,218,128
Intermediate Sources	44,175	-	44,175
State Sources	3,055,179	694,283	3,749,462
Federal Sources	24,188	870,897	895,085
Total Receipts	<u>4,263,767</u>	<u>1,643,083</u>	<u>5,906,850</u>
<b>DISBURSEMENTS:</b>			
Instruction	1,988,843	830,006	2,818,849
Supporting Services	1,754,822	688,756	2,443,578
Enterprise and Community Services	-	297,470	297,470
Total Disbursements	<u>3,743,666</u>	<u>1,816,232</u>	<u>5,559,897</u>
<b>OTHER FINANCING SOURCES:</b>			
Operating Transfers In	-	123,944	123,944
Operating Transfers Out	(123,944)	-	(123,944)
Sale of Fixed Assets	-	-	-
Total Other Sources	<u>(123,944)</u>	<u>123,944</u>	<u>-</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	396,158	(49,205)	346,953
FUND BALANCE, July 1, 2020	<u>1,314,266</u>	<u>555,290</u>	<u>1,869,556</u>
FUND BALANCE, June 30, 2021	<u>\$ 1,710,425</u>	<u>\$ 506,084</u>	<u>\$ 2,216,510</u>
Schedule:	C-1	D-2	

The accompanying notes are an integral part  
of these financial statements.



Douglas County School District No. 32  
Statement of Net Position - Modified Cash Basis  
Fiduciary Funds

June 30, 2021

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	<u>Scholarship Fund</u>
<b>ASSETS</b>	
Cash in Checking	\$ 11,782
Cash in State Pool	<u>8,364</u>
<b>Total Assets</b>	<u><u>\$ 20,146</u></u>
 <b>LIABILITIES:</b>	
<b>Total Liabilities</b>	<u>\$ -</u>
 <b>NET POSITION</b>	
Restricted for Scholarships	<u>\$ 20,146</u>
 <b>Total Net Position</b>	<u><u>\$ 20,146</u></u>

The accompanying notes are an integral part  
of these financial statements.

Douglas County School District No. 32Statement of Changes in Fiduciary Net Position  
Fiduciary Fund

For the Fiscal Year Ended June 30, 2021

	<u>Scholarship Fund</u>
ADDITIONS:	
Contributions and Donations	\$ 4,994
Total Revenue	<u>4,994</u>
DEDUCTIONS:	
Instruction:	
Scholarships	<u>1,500</u>
Total Deductions	<u>1,500</u>
Excess of Receipts Over (Under) Disbursements	3,494
FUND BALANCE, July 1, 2020	<u>16,652</u>
FUND BALANCE, June 30, 2021	<u>\$ 20,146</u>

## **Notes to Financial Statements**

Douglas County School District No. 32

Notes to  
Financial Statements

at

June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the District conform to modified cash basis accounting principles, as promulgated for state and local governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. Based upon the application of the professional standards in GASB No.14, the District does not have any component units which require inclusion in the basic financial statements.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position – Modified Cash Basis and the Statement of Activities – Modified Cash Basis) present financial information about the District as a whole. The reported information includes all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. These statements are to distinguish between the governmental and business-type activities of the District. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not have any business-type activities.

The statement of activities – Modified Cash Basis - demonstrates the degree to which the direct expenses of a given function or segment are offset by program receipts. Direct expenses are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, State and County aid, and other items not included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements - The government-wide financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting, as is the fiduciary financial statement. Receipts are recorded when received and expenses are recorded when paid. As a general rule the effect of interfund activity has been eliminated from the governmental-wide financial statements.

Fund Financial Statements - Governmental fund financial statements are reported using the current financial resources measurement focus and modified cash basis of accounting. Under this method of accounting, receipts are recognized when received. Disbursements are recorded when paid.

The major governmental funds reported by the District include:

General Fund - The General Fund is the principal operating fund of the District and is used to account for all financial resources except those required to be in another fund.

Douglas County School District No. 32

Notes to

Financial Statements

at

June 30, 2021

**Note 1 – Summary of Significant Accounting Policies (Cont'd)**

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Cont'd)

Non-Major Governmental Funds – Accounts for the aggregate of all non-major governmental funds.

Additionally, the District reports the following fund type:

Fiduciary Funds - are the funds that account for the assets held by the District as a trustee or agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. Funds in the fiduciary funds are for scholarships.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

D. Cash and Investments

The District's cash and investments include amounts in cash on hand, demand deposits, certificates of deposit, savings accounts and the State Pool. These are considered to be cash if they have maturities of three months or less from the date of acquisition. The District's cash management policies are governed by state statutes which authorize the District to invest in bankers' acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. Cash and investments are stated at cost.

E. Property Taxes

Property taxes are considered to be fully collectible. All of the District's property taxes are collected by the county. Ad valorem property taxes are a lien on all taxable property as of January 1 for personal property and on July 1 for real property. Taxes are levied on November 15. The collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding after May 15 are considered delinquent.

F. Interfund Transactions

Advances between funds are accounted for in the appropriate interfund receivable and payable accounts. These advances (reported in a due from asset accounts) are estimated in the Government-Funds Financial Statements.

G. Inventories

Inventory in the Food Service Fund is valued at cost determined on the FIFO method.

H. Capital Assets

Capital assets are recorded at original or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of three years.

Douglas County School District No. 32

Notes to  
Financial Statements

at

June 30, 2021

**Note 1 – Summary of Significant Accounting Policies (Cont'd)**

H. Capital Assets (Cont'd)

Interest incurred during construction is not capitalized. Maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight line method over the following useful lives.

Buildings and improvements	10 to 50 years
Equipment	5 to 30 years

Note: In the modified cash basis of accounting capital assets are not presented on the financial statements but are presented in Note 6.

I. Retirement Plan

Substantially assets of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by plan and are charged as expenditures/expenses as funded.

J. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Leave accrues and can be carried over from year to year. There is no liability recorded for unpaid accumulated vacation and sick leave. Vacation and sick pay benefit expenses/expenditures are recognized when paid. All unused vacation and sick leave pay is accumulated and reported in the governmental funds only if they have matured, for example, when paid as a result of employee resignation and retirements.

K. Long-Term Debt

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net position.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The payment of principal and interest are reported as expenditures when paid.

L. Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of receipts and expenditures for the reporting period. Actual results could differ from those estimates.

**Note 2 – Stewardship, Compliance, and Accountability**

Douglas County School District No. 32 budgets and accounts for transactions in the following funds:

Douglas County School District No. 32

Notes to

Financial Statements

at

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**Note 2 - Stewardship, Compliance, and Accountability (Cont'd)**

General Fund - The financial affairs of Douglas County School District No. 32 are funded through the General Fund, which receives its monies primarily from local property tax and state operational reimbursements. Expenditures from the General Fund are used for salaries, employee benefits, purchased services, supplies and materials, capital outlay, and all other requirements.

**Special Revenue Funds**

ESSR Grant Fund—The Coronavirus Aid, Relief, and Economic Security Act, 2020 (CARES Act) provided funding for the Elementary and Secondary School Emergency Relief Fund I (ESSER I Fund). The U.S. Department of Education awarded ESSER Fund grants to state educational agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

Building Improvement/Repair Fund - accounts for revenues and expenditures of the District for financing the cost of any service, project, property, or equipment, including construction, acquirement, repairs, and maintenance.

Food Service Fund - accounts for revenues and expenditures of the District's food service program. Principal revenue sources are lunch sales and subsidies under the National School Lunch, Child Nutrition and Special Milk Program Acts which are received through the State of Oregon.

Unemployment Reserve - accounts for revenues and expenditures of the District for costs of the unemployment benefits.

PERS Reserve Fund – accounts for revenues and expenditures of the District for costs of PERS benefits.

Student Body Fund - accounts for revenues and expenditures for student activities of the elementary and high school student organizations.

Student Investment Fund – Student Investment Account is to meet students' mental or behavioral health needs, and increase academic achievement for students, including reducing academic disparities for disadvantaged students.

Technology Fund – accounts for revenues and expenditures of the District for technology services.

Special Projects Fund - accounts for revenues and expenditures of private donations and grants.

Title I(A) - accounts for the revenues and expenditures related to the Federal grants received by the District and the related expenditures for personal services and supporting services for these grants. The principal revenue source is from Federal grants.

Title VI(B) REAP - accounts for the revenues and expenditures of grants restricted for specific educational projects. The principal revenue sources are federal monies received under Title VI(B) REAP.

Perkins Grant - accounts for revenues and expenditures of the Perkins Grant funds received for high school programs.

IDEA Part B - accounts for revenues and expenditures of grants restricted for specific educational projects. The principal revenue sources are federal monies received under IDEA Part B.

## Douglas County School District No. 32

Notes to

Financial Statements

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June 30, 2021

### Note 2 - Stewardship, Compliance, and Accountability (Cont'd)

Title II (A) - accounts for revenues and expenditures of grants restricted for specific educational projects. The principal revenue source is from Federal grants.

Indian Education Grant - accounts for revenues and expenditures of grants restricted for specific educational projects. The principal revenue sources are federal monies received under Indian Education Grant.

Promise Preschool Grant - accounts for revenue and expenditures of grants restricted for the creation and operation of a pre-kindergarten program. The principle revenue sources are from State grants.

#### Fiduciary Funds

Scholarship Fund - this is a non-expendable trust fund that accounts for assets held under the terms of the trust agreement.

#### Fund Accounting

The District uses fund and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental fund types are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special receipt funds), the acquisition or construction of capital assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary fund types are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The District does not have any proprietary fund types.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

#### Budgeting



## Douglas County School District No. 32

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June 30, 2021

### **Note 2 - Stewardship, Compliance, and Accountability (Cont'd)**

The District budgets all funds as required by state law. The District appropriates the expenditures at the instruction, supporting services, interagency/fund transaction, debt service and contingency levels. The appropriation resolution extends the legal authority for the administrative staff to make expenditures within these broad program categories. Oregon Local Budget Law permits appropriation transfers from one category to another with the approval of the Board of Directors. The detailed budget document, however, is required to contain more specific, detailed information for the above-mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations resolution. A supplemental budget may require hearings before the public, publications in newspapers, and approval by the Board of Directors. Original and supplemental budgets may be modified by the use of appropriations transfers between the levels of control. Such transfers require approval by the Board of Directors. Appropriations lapse as of year-end.

The District budgets for all funds on the cash basis as provided in ORS 294.305.

#### **Changes in Appropriations**

Local Budget Law Allows appropriation changes to be made to the originally adopted budget. Several appropriation changes were made by the Board during fiscal year July 01, 2020 to June 30, 2021.

### **Note 3—Cash and Investments**

The District's cash management policies are governed by state statutes. Statutes authorize the District to invest in bankers' acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

#### **Deposits**

Deposits in excess of \$250,000 are covered by Oregon Revised Statute which require the depository institution to maintain on deposit securities having a value sufficient to cover all public funds in their institution and must apply and be approved by the State of Oregon. US Bank is an approved financial institution and as such, at June 30, 2021 the District was in compliance.

Deposits with financial institutions include bank demand and time deposits. The total bank balance per the bank statements is \$1,452,030 at June 30th. All of these deposits are covered by federal depository insurance or collateralized with securities held by financial institutions in the District's name.

#### **Investments**

The Local Government Investment Pool (LGIP) is included in the Oregon Short Term Fund (OSTF), which was established by the State Treasurer. OSTF is not subject to SEC regulation. OSTF is subject to requirements established in Oregon Revised Statutes, investment policies adopted by the Oregon Investment Council, and portfolio guidelines established by the Oregon Short Term Fund Board. The Governor appoints the members of the Oregon Investment Council and the Oregon Short Term Fund Board. Amounts in the state local government pool are not required by law to be collateralized.

At year end, the carrying amount of the District's cash on hand, overdrafts, and deposits were \$2,212,988 and consisted of the following:

Douglas County School District No. 32

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**Note 3 - Cash and Investments (Cont'd)**

Cash on hand and in bank (Overdraft)	\$ 769,322
Cash in local government investment pool	<u>1,443,666</u>
	<u>\$2,212,988</u>

The District has no formal investment policy to deal with the interest rate risk and credit risk. In practice, the District has limited the investments in the LGIP and Certificates of Deposits that mature within one year.

*Credit Risk.* The LGIP's portfolio concentration of credit risk at June 30, 2021 included: U.S. Government and Agency securities (24.01%), Municipal Government Securities (6.04%), Non U.S. Government Debt Obligations (7.14%), Corporate Securities (7.47%), Corporate Obligations (38.56%), Asset Backed Securities (15.07%) Certificates of Deposits (1.56%), Cash in various banks (.15%).

*Interest Rate Risk.* While the District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, it has historically invested only in the LGIP. As of June 30, 2021, 58.11% of the investments in the LGIP mature within 93 days, 17.17% mature within 94 days to one year, and 24.72% mature within one to three years.

The District has no investment policy, but, in practice, limits its investments to the LGIP which is not rated.

**Note 6 – Pension Plan**

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

OPERS, a component unit of the State of Oregon, issues a comprehensive annual financial report, which may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, Oregon 97281, by calling (503) 598-7377 or by accessing the PERS web site at <http://oregon.gov/PERS/>.

**Plan Benefits**

All benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapter 238 and 238A.

***Tier One/Tier Two Retirement Benefit (Chapter 238)***

The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

*Pension Benefits* – The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage of 1.67 percent for general service employees is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

**Note 6 – Pension Plan (continued)**

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer. General Service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

*Death Benefits* – Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- Member was employed by a PERS employer at the time of death,
- Member died within 120 days after termination of PERS-covered employment,
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death.

*Disability Benefits* – A member with 10 or more years of credible service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

*Benefit Changes After Retirement* – Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The COLA for fiscal year 2015 was capped at 1.5 percent for all benefit recipients. As a result of the *Moro Decision (Everice Moro et al v. State of Oregon et al)*, the cap on the COLA was restored to 2.0 percent for fiscal year 2016 and beyond.

**OPSRP Pension Program (Chapter 238A)**

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

*Pension Benefits* – This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

*General Service* – 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

## Douglas County School District No. 32

Notes to

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### **Note 6 – Pension Plan (continued)**

*Death Benefits* – Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

*Disability Benefits* – A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

*Benefit Changes After Retirement* - Under ORS 238A.210, monthly benefits are adjusted annually through cost-of-living changes. The COLA for fiscal year 2015 was capped at 1.5 percent for all benefit recipients. As a result of the *Moro Decision* (*Everice Moro et al v. State of Oregon et al*), the cap on the COLA was restored to 2.0 percent for fiscal year 2016 and beyond.

### **Contributions**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2018 actuarial valuation, which became effective July, 2019. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Employer contributions for the year ended June 30, 2021 were \$617,384, excluding amounts to fund employer specific liabilities.

The rates in effect for the year ended were:

- |                           |        |
|---------------------------|--------|
| 1) Tier 1 & Tier 2        | 32.03% |
| 2) OPSRP General Services | 26.58% |

### **Actuarial Valuation**

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 16 years.

**Note 6 – Pension Plan (continued)**

**Pension Liabilities Assets and Pension Expense**

At June 30, 2021, the District has a liability of \$3,910,481 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension was determined by an actuarial valuation as of December 31, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the District's proportion was approximately 0.01791872 percent. Under the cash basis of accounting, the pension liability is reported as an expense in the period paid. Accordingly, the liability is not included in the Statement of Net Pension.

**Pension Plan Comprehensive Annual Financial Report (CAFR)**

Oregon PERS produces an independently audited CAFR which can be found at:  
<https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

There were no changes subsequent to the June 30, 2020 measurement date.

**Defined Contribution Plan – Individual Account Program (IAP):**

*Pension Benefits.* Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. All covered employees are required by State statute to contribute 6% of their salary to the plan. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5, 10, 15, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

*Death Benefits.* Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

*Contribution.* During 2020-2021, the District, as an employee benefit, paid the employees portion of the contribution. For 2020-2021, the District paid for this contribution.

Douglas County School District No. 32

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**Note 7 – Other Post Employment Benefits**

**Plan Description** – The District offered an early retirement benefit for licensed employees and administrative personnel who had obtained the age of 55 but had not obtained the age of 62 and has had 10 years of experience. An employee electing the early retirement benefit is provided with medical – dental – hospital insurance until age 65 or eligible for Medicare, whichever occurs first. This plan sunsetted June 30, 2001.

**Funding Policy** – The District pays, on behalf of the retiree, the premium amount paid at the time of retirement. The retiree is responsible for payment of any premium increases above that paid by the District at the time of retirement. The monthly cost of these benefits is charged to expenditures as retirement benefits when the employee retires. Benefit expenditures of \$10,334 were recognized during the year ended June 30, 2021. As of June 30, 2021 there are no employees receiving early retirement benefits.

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". The statement requires governments to report a net other postemployment obligation liability for explicit and implicit benefits to retirees for benefits such as health insurance and life insurance. An actuarial valuation of the benefits to be provided to retirees is required to determine the amount of this liability. The District is subject to the requirements of GASB 45 effective for the year ended June 30, 2021. The District has determined that the cost of the actuarial valuation is greater than any benefit derived from implementing the requirements of GASB 45 and therefore has not been reported a liability for net other postemployment benefits in the notes to the financial statements.

**PERS Retirement Health Insurance Account**

**Plan Description**

The District contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer benefit defined other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. ORS 238.420 establishes this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004, PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

**Funding Policy**

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she is (1) receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

**Note 7 – Other Post Employment Benefits (continued)**

Participating employers are contractually required to contribute to RHIA as a rate assessed each year by PERS. The Oregon PERS Board of Trustees sets the employer contribution rate. It is based on the annual required contribution of the combined participant employers. This is the amount actuarially determined in accordance with the parameters of GASB statement 45. The ARC represents a lever of funding that, if paid on

an ongoing basis is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a closed period not to exceed 30 years. The District's contributions to RHIA for the year ended June 30, 2021 are included in the PERS annual pension amount.

**OEBB Health Insurance**

The District's health insurance plan is provided through the Oregon Educators Benefit Board (OEBB). The plan offers eligible retirees health insurance coverage from the date of retirement to the Medicare availability age of 65. The District does not pay for any portion of the premiums for its retirees' health care.

While the District does not actually pay for the retirees' premiums, a retired employee receives the implicit benefit of lower health care premiums subsidized by the premium costs for active employees. This benefit is known as an "implicit rate subsidy". The benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing on their own, due to being included in the same pool with the District's younger and statistically healthier active employees. GASB 45 states that this implicit subsidy must be included in the liabilities and costs reported on the entity's financial statements.

GASB 45 offers an exemption from measuring an implicit rate subsidy under certain conditions for employers participating in community-related health care plans. OEBB's health care coverage is community-related, and the premium rates are the same for active and retired members. The District recognizes that due to the District's small size and limited number of retirees included in the plan it is unlikely that the District will affect the OEBB pool as a whole.

At June 30, 2021 the District's net OPEB asset and liability or deferred outflows and deferred inflows were not included on the financial statements since the District uses the cash basis of accounting.

**Note 8 – Commitments and Contingencies**

Amounts received or receivable from grantor agencies are subject to compliance audits by grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

The District has had no claims that exceeded insurance coverage in the last 3 years. The District does not believe currently there are any matters in which there are pending insurance claims or legal liabilities that are material to the financial statements.

A large portion of the District's funding is provided by the State of Oregon based on student enrollment. Fluctuating student enrollment can cause increases and decreases in revenue. Due to these possible fluctuations it is indeterminable the effect it will have on future operations.



Douglas County School District No. 32

Notes to

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**Note 9 – Current Vulnerability Due to Certain Concentrations**

The District's operations are concentrated within Douglas County. In addition, substantially all the District's revenues for continuing operations are from federal, state, and local government agencies. In the normal course of operations, the District receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**Note 10 – Capital Assets**

The following is a summary of changes in the capital assets:

	Beginning Balance June 30, 2020	Additions	Deletions	Ending Balance June 30, 2021
Capital Assets being Depreciated				
Buildings and Improvements	\$ 7,053,137	\$ 373,400	\$ -	\$ 7,426,537
Equipment	590,288	-	(22,988)	567,300
Vehicles	149,657	-	-	149,657
Total Capital Assets being Depreciated	<u>7,793,082</u>	<u>373,400</u>	<u>(22,988)</u>	<u>8,143,494</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	(1,991,857)	(189,415)	-	(2,181,272)
Equipment	(506,618)	(12,164)	22,988	(495,794)
Vehicles	(128,365)	(9,784)	-	(138,149)
Total Accumulated Depreciation	<u>(2,626,839)</u>	<u>(211,363)</u>	<u>22,988</u>	<u>(2,815,214)</u>
Buildings and Improvements, Net	5,061,280	183,985	-	5,245,265
Equipment, Net	83,670	(12,164)	-	71,506
Vehicles, Net	21,292	(9,784)	-	11,509
Total Capital Assets being Depreciated	<u>\$ 5,166,243</u>	<u>\$ 162,037</u>	<u>\$ -</u>	<u>\$ 5,328,280</u>

Assets at June 30, 2021 consist of assets with a cost over \$5,000 to comply with GASB 54 standards. Deletions are removing assets less than the \$5,000.

**Note 11- Litigation and Claims**

**Grant Disallowances** - The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount from future audits would not be material.



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**Note 12- Economic Dependency**

State of Financial Accounting Standards (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenue. The Basic School Support funding provided by the state to all public school systems in Oregon is primarily based on student enrollment. The state provided \$3,032,232 to the District, which represents approximately 51.3% of the District's total revenue for the year. Local property taxes provided \$1,033,869 which represents approximately 17.5%.

**Note 13- Interfund Transfers**

The following is a summary of interfund transfers reported in the fund financial statements:

	INTERFUND	
	Transfers In	Transfers Out
General Fund		\$ 123,944
Building Improvement Fund	\$ 88,944	
Food Service	\$ 35,000	
	<u>\$ 123,944</u>	<u>\$ 123,944</u>

Transfers between funds were for operational purposes.

**Note 14- Changes in Appropriations**

The District made the following changes to its original adopted 20-21 budget:

	Original Budget	Change	Final Budget
General Fund:			
Instruction	\$ 2,256,540	\$ (100,000)	\$ 2,156,540
Support Services	1,859,518	100,000	1,959,518
Special Revenue Funds			
Expenditures:			
Instruction	\$ 1,207,288	\$ (300,000)	\$ 907,288
Support Services	646,486	100,000	746,486
Enterprise and Community Services	173,310	200,000	373,310

Douglas County School District No. 32

Notes to  
Financial Statements

at

June 30, 2021

**Note 15- GASB Statement No. 54- New Fund Balance**

GASB Statement 54 requires analysis and presentation of fund balance in five categories. The fund balance categories are:

- Non-Spendable – Includes items not immediately converted to cash, such as prepaid items and inventory.
- Restricted – Includes items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.
- Committed – Includes items committed by the District's Board of Education, by formal board action.
- Assigned – Includes items assigned for specific uses, authorized by the District's Superintendent and/or Director of Finance Operations.
- Unassigned – This the residual classification used for those balances not assigned to another company.

Below is a schedule of ending fund balance, based on GASB Statement No. 54 implementation:

GASB 54 required Board approved action to authorize commitments of fund balance. There were no commitments made for the last fiscal year.

The Board of Education also authorized the Superintendent and the business manager to make assignments of ending fund balance. Assignments of fund balance can be done at any time, including after the fiscal year-end.

	General Fund	Non Major Governmental Funds	Total Governmental Funds
Fund Balances:			
<u>Non-Spendable:</u>			
Food Service Inventory		\$ 3,522	\$ 3,522
		<u>3,522</u>	<u>3,522</u>
<u>Restricted:</u>			
ESSR Fund		20,314	20,314
Building Improvement Fund		24,497	24,497
Food Service		30,590	30,590
Student Body		39,462	39,462
Special Projects		61,825	61,825
Title II(A)		15,696	15,696
Promise Preschool Grant		5,148	5,148
Student Investment Fund		52,718	52,718
	<u>\$ -</u>	<u>250,250</u>	<u>250,250</u>
<u>Assigned to:</u>			
Technology		25,537	25,537
Pers Reserve Fund		162,669	162,669
Unemployment Reserve	-	64,108	64,108
Building Improvement	-	-	-
	<u>-</u>	<u>252,314</u>	<u>252,314</u>
<u>Unassigned:</u>	1,710,425	-	1,710,425
Total Fund Balances	<u>\$ 1,710,425</u>	<u>\$ 506,085</u>	<u>\$ 2,216,510</u>

**Note 15- GASB Statement No. 54- New Fund Balance (Cont'd)**

GASB 54 requires a spending policy, as it relates to ending fund balance. The spending policy states in what order fund balance categories are spent. The Board of Education approved the following fund balance order of spending policy:

1. Restricted Fund Balance
2. Committed Fund Balance
3. Assigned Fund Balance
4. Unassigned Fund Balance

**Note 16- Fair Market Value of Personal Protective Equipment (unaudited)**

The fair market value of donated personal protective equipment received during the year ended June 30, 2021 is \$2,806.

**Note 16- Tax Abatement GASB 77**

As of June 30, 2021, Douglas County does not provide any tax abatements that impact Douglas County School District No. 32.

**Note 17- Subsequent Events**

Management of the District has evaluated events and transactions occurring after June 30, 2021 through the date the financial statements were available for issuance, for recognition and/or disclosure in the financial statements. In March of 2020 the World Health Organization declared a world-wide pandemic due to the COVID-19 virus. The pandemic has caused widespread disruption to the economies of the United States and Oregon. The financial impact of COVID-19 is expected to continue, but the duration and severity is unknown. The District is unable to estimate the financial impact COVID-19 will have at this time.

### **Other Supplementary Information**

Douglas County School District No. 32Budgetary Comparison Schedule  
for the General Fund - Modified Cash Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Original & Final Budget	Over (Under) Budget
<b>RECEIPTS:</b>			
Local Sources:			
Tax Levy-Current Year & Offsets	\$ 970,326	\$ 945,000	\$ 25,326
Tax Levy-Prior Years	63,543	45,000	18,543
County Tax Sales for Back Tax	7,436	-	7,436
Interest	13,691	33,000	(19,309)
Extracurricular Fees	935	8,000	(7,065)
Miscellaneous	84,294	85,000	(706)
Total Local Sources	<u>1,140,225</u>	<u>1,116,000</u>	<u>24,225</u>
Intermediate Sources:			
County School Fund Levy	2,773	3,500	(727)
General ESD Funds	40,465	38,000	2,465
Other Immediate Sources	937	-	937
Total Intermediate Sources	<u>44,175</u>	<u>3,500</u>	<u>40,675</u>
State Sources:			
Basic School Support	3,032,232	2,964,802	67,430
Common School Fund	22,947	23,500	(553)
Total State Sources	<u>3,055,179</u>	<u>2,988,302</u>	<u>66,877</u>
Federal Sources:			
Federal Forest Fees	24,189	10,000	14,189
Total Federal Sources	<u>24,189</u>	<u>10,000</u>	<u>14,189</u>
Total Receipts	<u>4,263,768</u>	<u>4,117,802</u>	<u>145,966</u>
<b>DISBURSEMENTS: Schedule C-2</b>	<u>3,743,668</u>	<u>4,571,458</u>	<u>(827,790)</u>
<b>OTHER FINANCING SOURCES:</b>			
Operating Transfers Out	(123,944)	(138,944)	15,000
Total Other Sources	<u>(123,944)</u>	<u>(138,944)</u>	<u>15,000</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	396,157	(592,600)	988,757
<b>FUND BALANCE, July 1, 2020</b>	<u>1,314,266</u>	<u>1,000,000</u>	<u>314,266</u>
<b>FUND BALANCE, June 30, 2021</b>	<u>\$ 1,710,423</u>	<u>\$ 407,400</u>	<u>\$ 1,303,023</u>

Douglas County School District No. 32

Budgetary Comparison Schedule  
for the General Fund Disbursements - Modified Cash Basis

For the Fiscal Year Ended June 30, 2021

	Salaries	Employees Benefits	Purchased Services	Supplies and Materials
INSTRUCTION:				
Regular Programs:				
Primary, K-3	\$ 349,478	\$ 206,586	\$ 27,878	\$ 30,213
Middle/Junior High Programs	106,409	54,988	-	2,984
Extracurricular	7,343	2,545	-	-
High School Programs	381,313	313,290	144,547	42,250
Extracurricular	37,301	10,277	15,790	22,739
Special Programs:				
Programs for Students with Disabilities	93,955	56,934	60,443	3,039
Alternative Education	4,100	1,699	-	-
Total Instruction	<u>979,899</u>	<u>646,319</u>	<u>248,658</u>	<u>101,225</u>
SUPPORTING SERVICES:				
Students:				
Health Services	-	-	894	1,030
Psychological Services	-	-	20,000	-
Service, Direction, Student Support Services	20,000	11,601	13,629	-
Instructional Staff:				
Improvement of Instructional Serv.	-	21,056	-	-
Library/Media Center	13,547	5,620	-	1,940
Instructional Staff Development	-	-	2,520	-
General Administration:				
Board of Education Services	-	-	21,164	1,145
Office of the Superintendent Services	97,103	64,715	8,529	3,448
School Administration:				
Office of the Principal Services	204,802	122,714	492	1,555
Business:				
Fiscal Services	-	-	70,664	-
Operation and Maintenance of Plant Services	150,767	94,933	162,135	75,919
Student Transportation Services	-	-	280,330	-
Central Activities:				
Technology Services	68,189	33,251	95,484	12,193
Total Supporting Services	<u>554,408</u>	<u>353,890</u>	<u>675,841</u>	<u>97,230</u>
ENTERPRISE AND COMMUNITY SERVICES				
Community Recreation Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING CONTINGENCY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL DISBURSEMENTS	<u>\$ 1,534,307</u>	<u>\$ 1,000,209</u>	<u>\$ 924,499</u>	<u>\$ 198,455</u>

(1) Level of Budget Appropriation

<u>Capital Outlay</u>	<u>Other</u>	<u>Total Disbursements</u>	<u>Original Budget</u>		<u>Final Budget</u>	<u>Over (Under) Budget</u>
\$ -	\$ -	\$ 614,155				
-	-	164,381				
-	-	9,888				
-	-	881,400				
-	12,744	98,850				
-	-	214,371				
-	-	5,799				
-	12,744	1,988,844	2,256,540	(1)	\$ 2,156,540	(1) \$ (167,696)
-	-	1,924				
-	-	20,000				
-	-	45,230				
-	-	21,056				
-	-	21,107				
-	-	2,520				
-	9,850	32,159				
-	1,849	175,644				
-	2,754	332,317				
-	2,184	72,848				
-	55,198	538,952				
-	0	280,330				
-	1,619	210,736				
-	73,454	1,754,823	1,859,518	(1)	1,959,518	(1) (204,695)
-	-	-	10,000	(1)	10,000	(1) (10,000)
-	-	-	445,400	(1)	445,400	(1) (445,400)
\$ -	\$ 86,198	\$ 3,743,668	\$ 4,571,458		\$ 4,571,458	\$ (817,790)

Douglas County School District No. 32

All Non-Major Governmental Funds - By Fund Type  
Combining Schedule of Assets, Liabilities & Fund Balance - Modified Cash Basis

For the Fiscal Year Ended June 30, 2021

	<u>ESSR Fund</u>	<u>Building Improvement Fund</u>	<u>Food Service</u>	<u>Unemployment Reserve</u>	<u>PERS reserve Fund</u>	<u>Student Body</u>	<u>Technology</u>
<b><u>ASSETS</u></b>							
Cash in Checking	\$ 20,314	\$ 4,540	\$ 30,589	\$ 28,599	28,581	\$ 39,462	\$ 25,537
Cash in State Pool	-	19,957	-	35,509	134,088	-	-
Food Inventory	-	-	3,522	-	-	-	-
Total Assets	<u>\$ 20,314</u>	<u>\$ 24,497</u>	<u>\$ 34,111</u>	<u>\$ 64,108</u>	<u>\$ 162,669</u>	<u>\$ 39,462</u>	<u>\$ 25,537</u>
<b><u>LIABILITIES &amp; FUND BALANCE</u></b>							
<b>LIABILITIES:</b>							
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE:</b>							
Total Fund Balance	<u>20,314</u>	<u>24,497</u>	<u>34,112</u>	<u>64,108</u>	<u>162,669</u>	<u>39,462</u>	<u>25,537</u>
Total Liabilities & Fund Balance	<u>\$ 20,314</u>	<u>\$ 24,497</u>	<u>\$ 34,112</u>	<u>\$ 64,108</u>	<u>\$ 162,669</u>	<u>\$ 39,462</u>	<u>\$ 25,537</u>



Special Projects	Student Investment Account	Title V (A)	Title VI (B)	Perkins Grant	IDEA Part B	Title II (A)	Indian Education Grant	Promise Preschool	Totals
\$ 61,825	52,717	\$ -	\$ -	\$ -	\$ -	\$ 15,696	\$ -	\$ 5,148	\$ 313,009
-	-	-	-	-	-	-	-	-	189,554
-	-	-	-	-	-	-	-	-	3,522
<u>\$ 61,825</u>	<u>\$ 52,717</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,696</u>	<u>\$ -</u>	<u>\$ 5,148</u>	<u>\$ 506,085</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
61,825	-	-	-	-	-	15,696	-	5,148	506,085
<u>\$ 61,825</u>	<u>\$ 52,717</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,696</u>	<u>\$ -</u>	<u>\$ 5,148</u>	<u>\$ 506,085</u>

**Douglas County School District No. 32**

**All Non-Major Governmental Funds - By Fund Type  
Combining Schedule of Receipts, Disbursements,  
and Changes in Fund Balances - Modified Cash Basis**

**For the Fiscal Year Ended June 30, 2021**

	<u>ESSR Fund</u>	<u>Building Improvement Fund</u>	<u>Food Service</u>	<u>Unemployment PERS Reserve Reserve</u>	<u>PERS Reserve Fund</u>	<u>Student Body</u>	<u>Technology</u>	<u>Special Projects</u>	<u>Title I (A)</u>	<u>Title VI (B)</u>
<b>RECEIPTS:</b>										
Local Sources	\$ -	\$ 899	\$ -	\$ 294	\$ 18,864	\$ 7,845	\$ -	\$ 50,000	\$ -	\$ -
State Sources	26,395	-	5,882	-	-	-	-	264,524	-	-
Federal Sources	330,595	-	304,083	-	-	-	-	28,190	124,629	-
	<u>356,990</u>	<u>899</u>	<u>309,965</u>	<u>294</u>	<u>18,864</u>	<u>7,845</u>	<u>-</u>	<u>342,714</u>	<u>124,629</u>	<u>-</u>
<b>DISBURSEMENTS:</b>										
Instruction	41,293	-	-	-	-	6,475	-	320,293	124,629	-
Supporting Services	295,384	240,564	8,947	21,856	-	-	28,202	2,858	-	-
Enterprise and Community Services	-	-	268,656	-	-	-	-	28,814	-	-
	<u>336,677</u>	<u>240,564</u>	<u>277,604</u>	<u>21,856</u>	<u>-</u>	<u>6,475</u>	<u>28,202</u>	<u>351,965</u>	<u>124,629</u>	<u>-</u>
<b>OTHER FINANCING SOURCES:</b>										
Operating Transfers In	-	88,944	-	-	-	-	35,000	-	-	-
	<u>-</u>	<u>88,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	20,314	(150,721)	32,361	(21,562)	18,864	1,370	6,798	(9,251)	-	-
<b>FUND BALANCES, July 01, 2020</b>	<u>-</u>	<u>175,218</u>	<u>1,751</u>	<u>85,670</u>	<u>143,805</u>	<u>38,091</u>	<u>18,739</u>	<u>71,076</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, June 30, 2021</b>	<u>\$ 20,314</u>	<u>\$ 24,497</u>	<u>\$ 34,112</u>	<u>\$ 64,108</u>	<u>\$ 162,669</u>	<u>\$ 39,462</u>	<u>\$ 25,537</u>	<u>\$ 61,825</u>	<u>\$ -</u>	<u>\$ -</u>
Schedule:	D-3	D-4	D-5	D-6	D-7	D-8	D-9	D-10	D-11	D-12

Perkins Grant	IDEA Part B	Title II (A)	Indian Education Grant	Promise Preschool	Student Investment Fund	Totals	Original Budget	Final Budget	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,903	\$ 302,805	\$ 302,805	\$ (224,902)
-	-	-	-	299,734	97,748	694,283	859,650	859,650	\$ (165,367)
2,751	53,524	15,169	11,956	-	-	870,897	441,877	441,877	\$ 429,020
<u>2,751</u>	<u>53,524</u>	<u>15,169</u>	<u>11,956</u>	<u>299,734</u>	<u>97,748</u>	<u>1,643,083</u>	<u>\$ 1,604,332</u>	<u>\$ 1,604,332</u>	<u>\$ 38,751</u>
2,751	53,524	15,169	11,956	249,580	4,337	830,006	1,207,288	907,288	(77,282)
-	-	-	-	50,250	40,694	688,756	646,486	746,486	(57,730)
-	-	-	-	-	-	297,470	\$ 173,310	\$ 373,310	(75,840)
<u>2,751</u>	<u>53,524</u>	<u>15,169</u>	<u>11,956</u>	<u>299,830</u>	<u>45,031</u>	<u>1,816,232</u>	<u>2,027,084</u>	<u>2,027,084</u>	<u>(210,852)</u>
-	-	-	-	-	-	123,944	138,944	138,944	(15,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,944</u>	<u>\$ 138,944</u>	<u>\$ 138,944</u>	<u>\$ (15,000)</u>
-	-	-	-	(96)	52,717	(49,205)	\$ (283,808)	\$ (283,808)	\$ (187,102)
-	-	15,696	-	5,244	-	555,290	283,808	283,808	271,482
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,696</u>	<u>\$ -</u>	<u>\$ 5,148</u>	<u>\$ 52,717</u>	<u>\$ 506,085</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,381</u>
D-13	D-14	D-15	D-16	D-17	D-18				

Douglas County School District No. 32Budgetary Comparison Schedule  
for the ESSR Fund - Modified Cash Basis

For the Fiscal Year Ended June 30, 2021

	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Actual	Original Budget	Over (Under) Budget
<b>RECEIPTS:</b>								
State Sources:								
Other Restricted Grants-In-Aid						\$ 26,395	\$ -	\$ 26,395
Total State Sources						<u>26,395</u>	<u>-</u>	<u>26,395</u>
Federal Sources:								
Federal Grants in Aid						330,595	-	330,595
Total Federal Sources						<u>330,595</u>	<u>-</u>	<u>330,595</u>
Total Receipts						<u>356,990</u>	<u>-</u>	<u>356,990</u>
<b>DISBURSEMENTS:</b>								
Regular Programs								
Elementary Instruction	\$ 30,827	\$ 6,632	\$ -	\$ 2,391	\$ -	39,850	-	39,850
Middle School Programs	-	-	-	-	-	-	-	-
High School Programs	489	204	-	750	-	1,443	-	1,443
Total Regular Programs	<u>31,316</u>	<u>6,835</u>	<u>-</u>	<u>3,142</u>	<u>-</u>	<u>41,293</u>	<u>-</u>	<u>39,850</u>
Support Services								
Fiscal Services	-	-	3,624	-	-	3,624	-	3,624
Operation and Maintenance of Plant Services	-	-	-	132,558	-	132,558	-	132,558
Technology Services	-	-	-	157,702	1,500	159,202	-	159,202
Total Support Services	<u>-</u>	<u>-</u>	<u>3,624</u>	<u>290,260</u>	<u>1,500</u>	<u>295,384</u>	<u>-</u>	<u>136,182</u>
Total Disbursements	<u>\$ 31,316</u>	<u>\$ 6,835</u>	<u>\$ 3,624</u>	<u>\$ 293,402</u>	<u>\$ 1,500</u>	<u>336,677</u>	<u>-</u>	<u>336,677</u>
<b>OTHER FINANCING SOURCES:</b>								
Operating Transfers in								-
Operating Transfers (out)								-
Total Other Financing Sources						<u>-</u>	<u>-</u>	<u>-</u>
Excess of Receipts and Other Sources Over (Under) Disbursements						20,314	-	20,314
FUND BALANCE, July 1, 2020						-	-	-
FUND BALANCE, June 30, 2021						<u>\$ 20,314</u>	<u>\$ -</u>	<u>\$ 20,314</u>

Douglas County School District No. 32

Budgetary Comparison Schedule  
for the Building Improvement/Repair Fund - Modified Cash Basis

For the Fiscal Year Ended June 30, 2021

	<u>Purchased Services</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:				
Local Sources:				
Interest		\$ 899	\$ 15,000	\$ (14,101)
Total Receipts		<u>899</u>	<u>15,000</u>	<u>(14,101)</u>
DISBURSEMENTS:				
Support Services:				
Operations and Maintenance	\$ 240,564	240,564	170,944	69,620
Total Disbursements	<u>\$ 240,564</u>	<u>240,564</u>	<u>170,944</u>	<u>69,620</u>
OTHER FINANCING SOURCES:				
Operating Transfers in		88,944	88,944	-
Total Other Financing Sources		<u>88,944</u>	<u>88,944</u>	<u>-</u>
Excess of Receipts and Other Sources Over (Under) Disbursements		(150,721)	(67,000)	(13,721)
FUND BALANCE, July 1, 2020		<u>175,218</u>	<u>67,000</u>	<u>108,218</u>
FUND BALANCE, June 30, 2021		<u>\$ 24,497</u>	<u>\$ -</u>	<u>\$ 94,497</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Food Service Fund

For the Fiscal Year Ended June 30, 2021

	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Actual	Original Budget	Final Budget	Over (Under) Budget
<b>RECEIPTS:</b>										
Local Sources:										
Daily Sales							\$ -	\$ 500	\$ 500	\$ (500)
Total Local Sources							-	500	500	(500)
State Sources:										
School Support Lunch Match							882	900	900	(18)
Other Restricted Grants-In-Aid							5,000	-	-	5,000
Total State Sources							5,882	900	900	4,982
Federal Sources:										
National School Breakfast Reimbursement							110,621	38,000	38,000	72,621
National School Lunch Reimbursement							185,645	67,000	67,000	118,645
Commodities							7,817	5,000	5,000	2,817
Total Federal Sources							304,083	110,000	110,000	194,083
Total Receipts							309,965	111,400	111,400	198,565
<b>DISBURSEMENTS:</b>										
Support Services										
Operation and Maintenance of Plant Services	\$ 2,749	\$ 1,199	\$ -	\$ -	\$ -	\$ -	3,947	-	-	3,947
Student Transportation Services	3,549	1,451	-	-	-	-	5,000	-	-	5,000
Total Support Services	6,298	2,650	-	-	-	-	8,947	-	-	8,947
Enterprise and Community Services:										
Food Services	65,613	24,090	1,230	173,980	1,753	1,990	268,656	136,400	336,400	(67,744)
Total Disbursements	\$ 65,613	\$ 24,090	\$ 1,230	\$ 173,980	\$ 1,753	\$ 1,990	268,656	136,400	336,400	(67,744)
<b>OTHER FINANCING SOURCES:</b>										
Operating Transfers in							-	15,000	15,000	(15,000)
Total Other Financing Sources							-	15,000	15,000	(15,000)
Excess of Receipts and Other Sources Over (Under) Disbursements							32,361	(10,000)	(210,000)	251,309
FUND BALANCE, July 1, 2020							1,751	10,000	10,000	(8,249)
FUND BALANCE, June 30, 2021							\$ 34,112	\$ -	\$ (200,000)	\$ 243,060

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
 Actual and Budget  
 Unemployment Reserve

For the Fiscal Year Ended June 30, 2021

	<u>Employee Benefits</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:				
Local Sources				
Government Pool Interest		\$ 294	\$ 830	\$ (536)
Total Receipts		<u>294</u>	<u>830</u>	<u>(536)</u>
DISBURSEMENTS:				
Support Services				
Other Fiscal Services	\$ 21,856	<u>21,856</u>	<u>86,570</u>	<u>(64,714)</u>
Total Disbursements	<u>\$ 21,856</u>	<u>21,856</u>	<u>86,570</u>	<u>(64,714)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements		(21,562)	(85,740)	64,178
FUND BALANCE, July 1, 2020		<u>85,670</u>	<u>85,740</u>	<u>(70)</u>
FUND BALANCE, June 30, 2021		<u>\$ 64,108</u>	<u>\$ -</u>	<u>\$ 64,108</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
 Actual and Budget  
 PERS Reserve Fund

For the Fiscal Year Ended June 30, 2021

	Actual	Original & Final Budget	Over (Under) Budget
RECEIPTS:			
Local Sources			
Government Pool Interest	\$ 1,112	\$ 3,500	\$ (2,388)
Services Provided Other Funds	17,752	137,975	(120,223)
Total Receipts	<u>18,864</u>	<u>141,475</u>	<u>(122,611)</u>
DISBURSEMENTS:			
Support Services			
Other Fiscal Services	-	141,475	(141,475)
Total Disbursements	<u>-</u>	<u>141,475</u>	<u>(141,475)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	18,864	-	18,864
FUND BALANCE, July 1, 2020	<u>143,805</u>	-	<u>143,805</u>
FUND BALANCE, June 30, 2021	<u>\$ 162,669</u>	<u>\$ -</u>	<u>\$ 162,669</u>



Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Student Body Fund

For the Fiscal Year Ended June 30, 2021

	<u>Supplies and Materials</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:				
Local Sources:				
Student Body Revenue		\$ 7,845	\$ 105,000	\$ (97,155)
Total Receipts		<u>7,845</u>	<u>105,000</u>	<u>(97,155)</u>
DISBURSEMENTS:				
Instruction:				
Elementary Programs	\$ 869	869	9,900	(9,031)
Middle/Junior High Programs	-	-	15,100	(15,100)
High School Programs	<u>5,256</u>	<u>5,606</u>	<u>120,000</u>	<u>(114,394)</u>
Total Disbursements	<u>\$ 6,125</u>	<u>6,475</u>	<u>145,000</u>	<u>(138,525)</u>
Excess of Receipts Over (Under) Disbursements		1,370	(40,000)	41,370
FUND BALANCE, July 1, 2020		<u>38,091</u>	<u>40,000</u>	<u>(1,909)</u>
FUND BALANCE, June 30, 2021		<u>\$ 39,462</u>	<u>\$ -</u>	<u>\$ 39,462</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Technology Fund

For the Fiscal Year Ended June 30, 2021

	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:					
Local Sources:					
Interest on Investments			\$ -	\$ -	\$ -
Total Receipts			<u>-</u>	<u>-</u>	<u>-</u>
DISBURSEMENTS:					
Supporting Services:					
Technology Services	\$ 4,898	\$ 23,304	28,202	60,000	(31,798)
Total Disbursements	<u>\$ 4,898</u>	<u>\$ 23,304</u>	<u>28,202</u>	<u>60,000</u>	<u>(31,798)</u>
OTHER FINANCING SOURCES:					
Operating Transfers in			35,000	35,000	-
Total Other Financing Sources			<u>35,000</u>	<u>35,000</u>	<u>-</u>
Excess of Receipts and Other Sources Over (Under) Disbursements			6,798	(25,000)	31,798
FUND BALANCE, July 1, 2020			<u>18,739</u>	<u>25,000</u>	<u>(6,261)</u>
FUND BALANCE, June 30, 2021			<u>\$ 25,537</u>	<u>\$ -</u>	<u>\$ 25,537</u>

Douglas County School District No. 32

Schedule of Receipts, Expenses and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Special Projects Fund

For the Fiscal Year Ended June 30, 2021

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>
RECEIPTS:				
Local Sources:				
Contributions From Private Sources				
Total Local Sources				
State Sources				
ORRTI Grant				
Total State Sources				
Federal Sources				
Other Federal Revenue				
Total Federal Sources				
Total Receipts				
DISBURSEMENTS:				
Instruction:				
Primary, K-3	\$ 15,204	\$ 5,848	\$ -	28,444
Middle/Junior High Programs	3,563	748	-	-
High School Programs	18,353	6,912	-	195,134
Total Instruction	<u>37,120</u>	<u>13,508</u>	<u>-</u>	<u>\$ 223,579</u>
Support Services:				
Instructional Staff Development	-	-	-	-
General Administration	-	-	-	-
Fiscal Services	-	-	1,746	-
Operation and Maintenance of Plant Services	-	-	-	-
Total Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Community Services	-	-	-	28,814
Total Disbursements	<u>\$ 37,120</u>	<u>\$ 13,508</u>	<u>\$ -</u>	<u>\$ 252,393</u>
Excess of Receipts Over (Under) Disbursements				
Excess of Receipts and Other Sources Over (Under) Disbursements				

FUND BALANCE, July 1, 2020

FUND BALANCE, June 30, 2021

Capital Outlay	Actual	Original Budget	Final Budget	Over (Under) Budget
	\$ 50,000	\$ 40,000	\$ 40,000	\$ 10,000
	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	<u>10,000</u>
	264,524	200,000	200,000	64,524
	<u>264,524</u>	<u>200,000</u>	<u>200,000</u>	<u>64,524</u>
	28,190	55,000	55,000	(26,810)
	<u>28,190</u>	<u>55,000</u>	<u>55,000</u>	<u>(26,810)</u>
	<u>342,714</u>	<u>295,000</u>	<u>295,000</u>	<u>47,714</u>
\$ -	49,496	62,340	48,659	837
-	4,311	11,400	11,400	(7,089)
46,086	266,485	220,600	156,760	109,725
<u>46,086</u>	<u>320,293</u>	<u>294,340</u>	<u>216,819</u>	<u>103,474</u>
-	-	-	-	-
-	-	4,000	4,000	(4,000)
-	1,746	-	-	1,746
1,112	1,112	6,250	6,250	(5,138)
<u>-</u>	<u>2,858</u>	<u>10,250</u>	<u>10,250</u>	<u>(4,000)</u>
-	28,814	36,910	36,910	(8,096)
<u>\$ 46,086</u>	<u>351,965</u>	<u>341,500</u>	<u>263,979</u>	<u>91,378</u>
	(9,251)	(46,499)	31,021	(43,664)
	(9,251)	(46,499)	31,021	(43,664)
	<u>71,076</u>	<u>46,500</u>	<u>46,500</u>	<u>24,576</u>
<u>\$ 61,825</u>	<u>\$ -</u>	<u>\$ 77,521</u>	<u>\$ (19,088)</u>	

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
 Actual and Budget  
 Title I (A) Improving Basic Programs

For the Fiscal Year Ended June 30, 2021

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:					
Federal Sources:					
Title I (A)			124,629	\$ 140,000	\$ (15,371)
Total Receipts			<u>124,629</u>	<u>140,000</u>	<u>\$ (15,371)</u>
DISBURSEMENTS:					
Instruction:					
Title I A/D	78,026	46,603	124,629	140,000	(15,371)
Title I					
Total Disbursements	<u>\$ 78,026</u>	<u>\$ 46,603</u>	<u>\$ 124,629</u>	<u>\$ 140,000</u>	<u>\$ (15,371)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements			-	-	-
FUND BALANCE, July 1, 2020			-	-	-
FUND BALANCE, June 30, 2021			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
 Actual and Budget  
 Title VI (B) REAP

For the Fiscal Year Ended June 30, 2021

	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:			
Federal Sources:			
Federal Revenue via State	\$ -	\$ 16,000	\$ (16,000)
Total Receipts	<u>-</u>	<u>16,000</u>	<u>(16,000)</u>
DISBURSEMENTS:			
Instruction			
Primary, K-6	-	16,000	(16,000)
Total Instruction	<u>-</u>	<u>16,000</u>	<u>(16,000)</u>
Total Disbursements	<u>-</u>	<u>16,000</u>	<u>(16,000)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	-	-	-
FUND BALANCE, July 1, 2020	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, June 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Perkins Grant Fund

For the Fiscal Year Ended June 30, 2021

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Supplies and Materials</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:						
Federal Sources:						
Perkins II Vocational Grant				\$ 2,751	\$ 3,877	\$ (1,126)
Total Receipts				<u>2,751</u>	<u>3,877</u>	<u>(1,126)</u>
DISBURSEMENTS:						
Instruction:						
High School Programs	\$ 364	\$ 168	\$ 2,219	<u>2,751</u>	<u>3,877</u>	<u>(1,126)</u>
Total Disbursements	<u>\$ 364</u>	<u>\$ 168</u>	<u>\$ 2,219</u>	<u>2,751</u>	<u>3,877</u>	<u>(1,126)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements				-	-	-
FUND BALANCE, July 1, 2020				-	-	-
FUND BALANCE, June 30, 2021				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
 Actual and Budget  
 IDEA Part B Flow-Through

For the Fiscal Year Ended June 30, 2021

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:					
Federal Sources:					
IDEA Part B			\$ 53,524	\$ 75,000	\$ (21,476)
Total Receipts			<u>53,524</u>	<u>75,000</u>	<u>(21,476)</u>
DISBURSEMENTS:					
Instruction:					
Programs for Students with Disabilities	\$ 25,631	27,893	53,524	41,260	12,264
Support Services:					
Instructional Staff Development	-	-	-	1,500	(1,500)
Technology Services	-	-	-	32,240	(32,240)
Total Disbursements	<u>\$ 25,631</u>	<u>\$ 27,893</u>	<u>53,524</u>	<u>75,000</u>	<u>(21,476)</u>
OTHER FINANCING SOURCES:					
Operating Transfers in (out)			-	-	-
Excess of Receipts Over (Under) Disbursements			-	-	-
FUND BALANCE, July 1, 2020			-	-	-
FUND BALANCE, June 30, 2021			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
 Actual and Budget  
 Title II (A) Teacher Quality

For the Fiscal Year Ended June 30, 2021

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>RECEIPTS:</b>							
Federal Sources:							
Federal Revenue via State					\$ 15,169	\$ 25,000	\$ (9,831)
Total Receipts					<u>15,169</u>	<u>25,000</u>	<u>(9,831)</u>
<b>DISBURSEMENTS:</b>							
Instruction:							
Elementary Programs	\$ 775	\$ 215	\$ -	\$ 14,179	15,169	13,000	3,169
Total Instruction Services	<u>775</u>	<u>215</u>	<u>-</u>	<u>14,179</u>	<u>15,169</u>	<u>13,000</u>	<u>3,169</u>
Support Services:							
Improvement of Instruction Service	-	-	-	-	-	12,000	(12,000)
Total Support Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>(12,000)</u>
Total Disbursements	<u>\$ 775</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ 14,179</u>	<u>\$ 15,169</u>	<u>\$ 25,000</u>	<u>\$ (8,831)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements					-	-	-
FUND BALANCE, July 1, 2020					<u>15,696</u>	-	15,696
FUND BALANCE, June 30, 2021					<u>\$ 15,696</u>	<u>\$ -</u>	<u>\$ 15,696</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Indian Education Grant

For the Fiscal Year Ended June 30, 2021

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Supplies and Materials</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>RECEIPTS:</b>						
Federal Sources:						
Restricted Rev from Federal Government				\$ 11,956	\$ 17,000	\$ (5,044)
Total Receipts				<u>11,956</u>	<u>17,000</u>	<u>(5,044)</u>
<b>DISBURSEMENTS:</b>						
Instruction:						
Elementary Programs	\$ -	\$ -	\$ 3,802	3,802	3,780	22
Middle/Jr High Programs	3,771	307	-	4,078	6,610	(2,532)
High School Programs	3,771	305	-	4,076	6,610	(2,534)
Total Disbursements	<u>\$ 7,542</u>	<u>\$ 612</u>	<u>\$ 3,802</u>	<u>\$ 11,956</u>	<u>\$ 17,000</u>	<u>\$ (5,044)</u>
Excess of Receipts Over (Under) Disbursements				-	-	-
FUND BALANCE, July 1, 2020				-	-	-
FUND BALANCE, June 30, 2021				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Promise Preschool Fund

For the Fiscal Year Ended June 30, 2021

	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Actual	Original Budget	Final Budget	Over (Under) Budget
RECEIPTS:								
Local Sources:								
Tuition					\$ -	\$ -	\$ -	\$ -
Total Local Sources					-	-	-	-
Other Restricted Grants-In-Aid					299,734	366,750	366,750	(67,016)
Total State Sources					299,734	366,750	366,750	(67,016)
Total Receipts					299,734	366,750	366,750	(67,016)
DISBURSEMENTS:								
Instruction:								
Pre-kindergarten Programs	\$ 142,946	\$ 67,423	\$ 1,797	\$ 37,414	249,580	251,638	182,955	(2,058)
Total Instruction Services	142,946	67,423	1,797	37,414	249,580	251,638	182,955	(2,058)
Support Services								
Instructional Staff Development	-	-	2,238	-	2,238	12,000	12,000	(9,762)
Fiscal Services	-	-	2,959	-	2,959	-	-	2,959
Operation & Maintenance	5,734	2,500	-	-	8,234	8,997	8,997	(763)
Student Transportation Services	-	-	36,819	-	36,819	35,000	35,000	1,819
Total Support Services	5,734	2,500	42,015	-	50,250	55,997	55,997	1,056
Total Disbursements	\$ 148,680	\$ 69,923	\$ 43,812	\$ 37,414	299,830	307,635	238,952	(7,805)
Excess of Receipts and Other Sources Over (Under) Disbursements					(96)	59,115	127,798	(59,211)
FUND BALANCE, July 1, 2020					5,244	9,568	9,568	(4,324)
FUND BALANCE, June 30, 2021					\$ 5,148	68,683	137,366	\$ (63,535)

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
 Actual and Budget  
 Student Investment Fund

For the Fiscal Year Ended June 30, 2021

	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Actual	Original Budget	Final Budget	Over (Under) Budget
<b>RECEIPTS:</b>								
State Sources:								
Restricted Rev from the State					\$ 97,748	\$292,000	\$292,000	\$ (194,252)
Total Receipts					<u>97,748</u>	<u>292,000</u>	<u>292,000</u>	<u>(194,252)</u>
<b>DISBURSEMENTS:</b>								
Instruction:								
Primary, K-3	\$ 2,653	\$ 1,204	\$ -	\$ -	3,857	133,350	28,553	(24,696)
Middle School/Jr. High	-	-	-	-	-	39,570	23,070	(23,070)
High School Programs	163	67	-	250	480	43,570	11,070	(10,590)
Total Instruction Services	<u>2,816</u>	<u>1,271</u>	<u>-</u>	<u>250</u>	<u>4,337</u>	<u>216,490</u>	<u>62,693</u>	<u>(212,153)</u>
Support Services:								
Guidance Services	14,040	1,133	-	-	15,173	-	19,000	(3,827)
Health Services	-	-	25,000	-	25,000	-	25,000	-
Psychological Services	-	-	-	-	-	41,010	56,000	(56,000)
Fiscal Services	-	-	465	-	465	-	-	465
Technology Services	-	-	-	57	57	34,500	34,500	(34,443)
Total Instruction Services	<u>14,040</u>	<u>1,133</u>	<u>25,465</u>	<u>57</u>	<u>40,694</u>	<u>75,510</u>	<u>134,500</u>	<u>(93,806)</u>
Total Disbursements	<u>\$ 16,856</u>	<u>\$ 2,403</u>	<u>\$ 25,465</u>	<u>\$ 307</u>	<u>\$ 45,031</u>	<u>292,000</u>	<u>197,193</u>	<u>\$ (152,162)</u>
Excess of Receipts Over (Under) Disbursements					52,717	-	94,807	52,717
FUND BALANCE, July 1, 2020					-	-	-	-
FUND BALANCE, June 30, 2021					<u>\$ 52,717</u>	<u>\$ -</u>	<u>\$ 94,807</u>	<u>\$ 52,717</u>

Douglas County School District No. 32

Combining Schedule of Assets, Liabilities & Fund Balance  
All Endowment Trust and Agency Funds (Modified Cash Basis)

For the Fiscal Year Ended June 30, 2021

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	<u>Scholarship</u>
ASSETS:	
Cash in Checking	\$ 11,782
Cash in State Pool	8,364
Total Assets	<u>\$ 20,146</u>
 Fund Balances:	
Restricted for:	
Scholarships	<u>\$ 20,146</u>
Total Fund Balance	<u>\$ 20,146</u>

Douglas County School District No. 32

Schedule of Receipts, Disbursements and Changes in Fund Balance - Modified Cash Basis  
Actual and Budget  
Scholarship Fund

For the Fiscal Year Ended June 30, 2021

	<u>Purchased Services</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS:				
Local Sources:				
Scholarship Government Pool Interest		\$ 69	\$ 200	\$ (131)
Contributions and Donations		4,925	1,000	3,925
Total Revenue		<u>4,994</u>	<u>1,200</u>	<u>3,794</u>
DISBURSEMENTS:				
Instruction:				
High School Programs	\$ 1,500	1,500	11,900	(10,400)
Total Disbursements	<u>\$ 1,500</u>	<u>1,500</u>	<u>11,900</u>	<u>(10,400)</u>
Excess of Receipts Over (Under) Disbursements		3,494	(10,700)	14,194
FUND BALANCE, July 1, 2020		<u>16,652</u>	<u>10,700</u>	<u>5,952</u>
FUND BALANCE, June 30, 2021		<u>\$ 20,146</u>	<u>\$ -</u>	<u>\$ 20,146</u>

**2020-21 DISTRICT AUDIT REVENUE SUMMARY  
DOUGLAS COUNTY SCHOOL DISTRICT NO. 32**

Revenue from Local Sources		Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District		\$ 1,041,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1500 Earnings on Investments		13,691	2,305					69
1600 Food Service								
1700 Extracurricular Activities		935	7,845					
1800 Community Services Activities								
1910 Rentals		-						
1920 Contributions and Donations From Private Sources			50,000					4,925
1930 Rental or Lease Payments From Private Contractors								
1940 Services Provided Other Local Education Agencies		-						
1950 Textbook Sales and Rentals								
1960 Recovery of Prior Years' Expenditure		-						
1970 Services Provided Other Funds			17,752					
1980 Fees Charged to Grants								
1990 Miscellaneous		84,294	-					
<b>Total Revenue from Local Sources</b>		<b>\$ 1,140,225</b>	<b>\$ 77,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,994</b>
Revenue from Intermediate Sources		Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
2101 County School Funds		\$ 2,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2102 General ESD Revenue		40,465						
2199 Other Intermediate Sources		937						
2200 Restricted Revenue								
2800 Revenue in Lieu of Taxes								
2900 Revenue for/on Behalf of the District								
<b>Total Revenue from Intermediate Sources</b>		<b>\$ 44,175</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue from State Sources		Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
3101 State School Fund - General Support		\$ 3,032,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match			882					
3103 Common School Fund		22,947						
3299 Other Restricted Grants-in-Aid		-	693,401					
3800 Revenue in Lieu of Taxes								
3900 Revenue for/on Behalf of the District								
<b>Total Revenue from State Sources</b>		<b>\$ 3,055,179</b>	<b>\$ 694,283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue from Federal Sources		Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
4100 Government		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4200 Through the State								
4300 Restricted Revenue From the Federal Government			11,956					
4500 Through the State		-	851,124					
4700 Other Intermediate Agencies								
4801 Federal Forest Fees		24,189						
4900 Revenue for/on Behalf of the District		-	7,817					
<b>Total Revenue from Federal Sources</b>		<b>\$ 24,189</b>	<b>\$ 870,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenue from Other Sources		Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
5100 Long Term Debt Financing Sources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers		-	123,944					
5300 Sale of or Compensation for Loss of Fixed Assets								
5400 Resources - Beginning Fund Balance		1,314,266	555,280					16,652
<b>Total Revenue from Other Sources</b>		<b>\$ 1,314,266</b>	<b>\$ 679,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,652</b>
<b>Grand Totals</b>		<b>\$ 5,578,034</b>	<b>\$ 2,322,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,646</b>

**2020-21 DISTRICT AUDIT EXPENDITURE SUMMARY  
DOUGLAS COUNTY SCHOOL DISTRICT NO. 32**

**Fund: 100 General Fund**

<b>Instruction Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111 Primary, K-3	\$ 614,155	\$ 349,478	\$ 206,586	\$ 27,878	\$ 30,213	\$ -	\$ -	\$ -
1112 Intermediate Programs	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	164,381	106,409	54,988	-	2,984	-	-	-
1122 Middle/Junior High School Extracurricular	9,888	7,343	2,545	-	-	-	-	-
1131 High School Programs	881,400	381,313	313,290	144,547	42,250	-	-	-
1132 High School Extracurricular	98,850	37,301	10,277	15,790	22,739	-	12,744	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	214,371	93,955	56,934	60,443	3,039	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	5,799	4,100	1,699	-	-	-	-	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
<b>Total Instruction Disbursements</b>	<b>\$ 1,988,844</b>	<b>\$ 979,899</b>	<b>\$ 646,319</b>	<b>\$ 248,658</b>	<b>\$ 101,225</b>	<b>\$ -</b>	<b>\$ 12,744</b>	<b>\$ -</b>
<b>Support Services Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110 Attendance and Social Work Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120 Guidance Services	-	-	-	-	-	-	-	-
2130 Health Services	1,924	-	-	894	1,030	-	-	-
2140 Psychological Services	20,000	-	-	20,000	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	45,230	20,000	11,601	13,629	-	-	-	-
2210 Improvement of Instruction Services	21,056	-	21,056	-	-	-	-	-
2220 Educational Media Services	21,107	13,547	5,620	-	1,940	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	2,520	-	-	2,520	-	-	-	-
2310 Board of Education Services	32,159	-	-	21,164	1,145	-	9,850	-
2320 Executive Administration Services	175,644	97,103	64,715	8,529	3,448	-	1,849	-
2410 Office of the Principal Services	332,317	204,802	122,714	492	1,555	-	2,754	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	72,848	-	-	70,664	-	-	2,184	-
2540 Operation and Maintenance of Plant Services	538,952	150,767	94,933	162,135	75,919	-	55,198	-
2550 Student Transportation Services	280,330	-	-	280,330	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	210,736	68,189	33,251	95,484	12,193	-	1,619	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
<b>Total Support Services Disbursements</b>	<b>\$ 1,754,823</b>	<b>\$ 554,408</b>	<b>\$ 353,890</b>	<b>\$ 675,841</b>	<b>\$ 97,230</b>	<b>\$ -</b>	<b>\$ 73,454</b>	<b>\$ -</b>
<b>Enterprise and Community Services Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100 Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
<b>Total Enterprise and Community Services Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Facilities Acquisition and Construction Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4110 Service Area Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
<b>Total Facilities Acquisition and Construction Disbursements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Uses Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfers of Funds	123,944	-	-	-	-	-	-	123,944
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
<b>Total Other Uses Disbursements</b>	<b>\$ 123,944</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,944</b>
<b>Grand Total</b>	<b>\$ 3,867,612</b>	<b>\$ 1,534,307</b>	<b>\$ 1,000,209</b>	<b>\$ 924,499</b>	<b>\$ 198,455</b>	<b>\$ -</b>	<b>\$ 86,198</b>	<b>\$ 123,944</b>



**2020-21 DISTRICT AUDIT EXPENDITURE SUMMARY  
DOUGLAS COUNTY SCHOOL DISTRICT NO. 32**

**Fund: 200 Special Revenue Funds**

**Instruction Disbursements**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-3	\$ 112,174	\$ 49,459	\$ 13,898	\$ -	\$ 48,817	\$ -	\$ -	\$ -
1112 Intermediate Programs	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	869	-	-	-	869	-	-	-
1121 Middle/Junior High Programs	8,389	7,334	1,055	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131 High School Programs	275,235	23,140	7,656	(0)	198,354	46,086	-	-
1132 High School Extracurricular	5,808	-	-	350	5,256	-	-	-
1140 Pre-Kindergarten Programs	249,580	142,946	67,423	1,797	37,414	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	53,524	25,631	27,893	-	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	124,629	78,026	46,603	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
<b>Total Instruction Disbursements</b>	<b>\$ 830,006</b>	<b>\$ 326,536</b>	<b>\$ 164,528</b>	<b>\$ 2,147</b>	<b>\$ 290,709</b>	<b>\$ 46,086</b>	<b>\$ -</b>	<b>\$ -</b>

**Support Services Disbursements**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120 Guidance Services	15,173	14,040	1,133	-	-	-	-	-
2130 Health Services	25,000	-	-	25,000	-	-	-	-
2240 Instructional Staff Development	2,238	-	-	2,238	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	30,649	-	21,856	8,793	-	-	-	-
2540 Operation and Maintenance of Plant Services	386,416	8,483	3,699	240,564	132,558	1,112	-	-
2550 Student Transportation Services	41,819	3,549	1,451	36,819	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	187,461	-	-	-	162,657	24,804	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
<b>Total Support Services Disbursements</b>	<b>\$ 688,756</b>	<b>\$ 26,072</b>	<b>\$ 28,139</b>	<b>\$ 313,414</b>	<b>\$ 295,215</b>	<b>\$ 25,916</b>	<b>\$ -</b>	<b>\$ -</b>

**Enterprise and Community Services Disbursements**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	\$ 268,656	\$ 65,613	\$ 24,090	\$ 1,230	\$ 173,980	\$ 1,753	\$ 1,990	\$ -
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	28,814	-	-	-	28,814	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
<b>Total Enterprise and Community Services</b>	<b>\$ 297,470</b>	<b>\$ 65,613</b>	<b>\$ 24,090</b>	<b>\$ 1,230</b>	<b>\$ 202,794</b>	<b>\$ 1,753</b>	<b>\$ 1,990</b>	<b>\$ -</b>

**Total Other Uses Disbursements**

<b>Grand Total</b>	<b>\$ 1,816,232</b>	<b>\$ 418,221</b>	<b>\$ 216,757</b>	<b>\$ 316,791</b>	<b>\$ 788,718</b>	<b>\$ 73,755</b>	<b>\$ 1,990</b>	<b>\$ -</b>
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**2020-21 DISTRICT AUDIT EXPENDITURE SUMMARY  
DOUGLAS COUNTY SCHOOL DISTRICT NO. 32**

**Fund: 700 Trust and Agency Funds**

Instruction Disbursements	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1112 Intermediate Programs	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131 High School Programs	1,500	-	-	1,500	-	-	-	-
1132 High School Extracurricular	-	-	-	-	-	-	-	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
<b>Total Instruction Disbursements</b>	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
<b>Support Services Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110 Attendance and Social Work Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2120 Guidance Services	-	-	-	-	-	-	-	-
2130 Health Services	-	-	-	-	-	-	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220 Educational Media Services	-	-	-	-	-	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	-	-	-	-	-	-	-	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550 Student Transportation Services	-	-	-	-	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	-	-	-	-	-	-	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
<b>Total Support Services Disbursements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Enterprise and Community Services Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100 Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
<b>Total Enterprise and Community Services Disbursements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Facilities Acquisition and Construction Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4110 Service Area Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
<b>Total Facilities Acquisition and Construction Disbursements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Uses Disbursements</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
<b>Total Other Uses Disbursements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -

INDEPENDENT AUDITORS' REPORT REQUIRED  
BY OREGON STATE REGULATION



# NEUNER DAVIDSON & CO

Cooley, Rapp, Friel & Lee, LLC

Certified Public Accountants

## **INDEPENDENT AUDITOR'S REPORT** **REQUIRED BY OREGON STATE REGULATION**

Board of Directors  
Douglas County School District No. 32  
PO Box 568  
Yoncalla, OR 97499

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the basic financial statements of Douglas County School District No. 32 as of and for the year ended June 30, 2021, and have issued our report thereon dated November 15, 2021.

### Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent that we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294)
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)
- State School Fund factors and calculation

In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Municipal Corporations.

Douglas County School District No. 32  
Independent Auditors Report

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OAR 162-10-0230 Internal Control

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Deficiencies in internal control, if any, were communicated separately.

Restriction on Use

This report is intended solely for the information and use of the Board of Directors, Oregon Secretary of State Audits Division, and management and is not intended to be and should not be used by anyone other than these specified parties

Neuner Davidson & Co  
Certified Public Accountants  
Roseburg, Oregon

By: 

Jeffrey R Cooley, CPA  
November 15, 2021

## SINGLE AUDIT ACT REQUIREMENTS



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

Board of Directors  
Yoncalla School District #32  
413 C Street  
Myrtle Point, OR 97458

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Yoncalla School District #32 as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 15, 2021.

## Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Yoncalla School District #32's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Yoncalla School District #32's internal control. Accordingly, we do not express an opinion on the effectiveness of the Yoncalla School District #32's internal control.

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Yoncalla School District #32's financial statements are free of material misstatement, we performed test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance on other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

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

Neuner Davidson & Co

A handwritten signature in black ink, appearing to read "J Cooley", is written over the printed name.

Jeffrey Cooley, CPA  
Roseburg, Oregon  
November 15, 2021





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

Board of Directors  
Yoncalla School District #32  
413 C Street  
Myrtle Point, OR 97458

**Report on Compliance for Each Major Federal Program**

We have audited the Douglas County School District No. 32's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Douglas County School District No. 32's major federal programs for the year ended June 30, 2021. Douglas County School District No. 32's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Douglas County School District No. 32's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Douglas County School District No. 32's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Douglas County School District No. 32, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

***Other Matters***

The Douglas County School District No. 32's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The district's response was not subjected to the auditing procedures applied in the audit of noncompliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

Management of the Douglas County School District No. 32 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Douglas County School District No. 32's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Douglas County School District No. 32's internal control over compliance.

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

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

Douglas County School District No. 32's response to the internal control over compliance identified in our audit is described in the accompanying schedule of findings and questioned costs. The district's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

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



Neuner Davidson & Co  
Roseburg, Oregon  
November 15, 2021

Douglas County School District No.32

## Schedule of Federal Financial Assistance

For the Fiscal Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Grant Period	Grant Number	Grant Amount	2020-21 Receipts	2020-21 Disbursements
<b>CHILD NUTRITION CLUSTER</b>						
<u>U.S. Department of Agriculture</u>						
Passed through Oregon Department of Education:						
National School Breakfast Program	10.553	7/1/20-6/30/21		\$100,624	\$100,624	\$100,624
COVID-19 Unanticipated School Closures 2019-20	10.553	7/1/19-6/30/20		9,997	9,997	9,997
National School Lunch Program	10.555	7/1/20-6/30/21		169,741	169,741	169,741
COVID-19 Unanticipated School Closures 2019-20	10.555	7/1/19-6/30/20		15,904	15,904	15,904
Commodities	10.555	7/1/19-6/30/20		7,817	7,817	7,817
Total Child Nutrition Cluster				304,083	304,083	304,083
<b>SPECIAL EDUCATION CLUSTER</b>						
<u>U.S. Department of Education</u>						
Passed through Oregon Department of Education:						
IDEA Part B Special Education	84.027	7/1/19-9/30/21	53830	51,936	51,043	51,043
IDEA Part B Special Education	84.027	7/1/20-9/30/22	60775	48,041	432	432
IDEA Part B Special Education-Additional 19-20	84.027	7/1/19-9/30/21	56782	2,049	2,049	2,049
Total Special Education Cluster				50,090	53,524	53,524
<b>OTHER PROGRAMS</b>						
<u>U.S. Department of Agriculture</u>						
Passed Through Douglas County: Federal Forest Fees	10.665	7/1/19-6/30/20		24,189	24,189	24,189
Total U.S. Department of Agriculture				24,189	24,189	24,189
<u>U.S. Department of Education</u>						
Direct Program from Federal Government						
Rural Education Achievement Program	84.358	7/1/20-9/30/21	S358A202804	11,961	-	-
Title VII-A Indian Education Grants	84.060	7/1/19-6/30/20	S060A192259	17,328	1,345	1,345
Title VII-A Indian Education Grants	84.060	7/1/20-6/30/21	S060A202259	19,255	10,611	10,611
Passed Through Douglas ESD: Perkins	84.048	7/1/20-9/30/21		2,751	2,751	2,751
Title I ESSA Partnerships 19-20	84.377	7/1/19-9/30/20	54369	44,750	3,209	3,209
Title I ESSA Partnerships 20-21	84.010	7/1/20-9/30/21	60445	41,170	7,913	7,913
Title I ESSA Partnerships 19-20 Supplement	84.010	7/1/20-9/30/21	65168	41,329	17,067	17,067
Title I Grants to Local Education Agencies	84.010	7/1/20-9/30/21	58395	136,674	124,629	124,629
Title IV-A	84.424	7/1/20-9/30/21	58697	10,801	1,627	1,627
Title IV-A	84.424	7/1/19-9/30/20	54653	12,099	2,274	2,274
Title IIA	84.367	7/1/19-9/30/20	53663	14,984	11,268	11,268
LEA ESSER I	84.425	3/13/20-9/30/22	57943	120,752	120,752	120,752
LEA ESSER II	84.425	4/16/21-9/30/22	64714	446,436	52,428	52,428
ESSER-GEER Grant	84.425	7/1/20-5/30/21	61070	167,217	157,415	157,415
Total U.S. Department of Education				1,087,507	513,289	513,289
Total Other Programs				1,111,696	537,478	537,478
TOTAL FEDERAL ASSISTANCE				\$ 1,465,869	\$ 895,085	\$ 895,085

**Douglas County School District No. 32**  
**Schedule of Findings and Questioned Costs**  
**June 30, 2021**

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**Summary of the Auditor's Results**

The audit report issued November 15, 2021, on the general-purpose financial statements of Douglas County School District No. 32 as of and for the year ended June 30, 2021, was an unqualified opinion. The audit did not disclose any reportable conditions in internal control for either major or nonmajor programs, nor did the audit disclose any noncompliance which may be material to the financial statements. The audit report on compliance for major programs was an unqualified opinion. There were no audit findings required to be reported in accordance with 2 CFR section 200.216(a).

The major programs identified by Douglas County School District No. 32 were:

National School Lunch Program

The threshold used to distinguish between Type A and Type B programs was \$750,000. The District did qualify as a low-risk auditee under *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Findings required to be reported in accordance with generally accepted government auditing standards (GAGAS):**

No Findings.

**Findings and questioned costs for Federal awards:**

Current Year:

No Findings or Questioned Costs.

Summary Schedule of Prior Audit Findings:

No Findings or Questioned Costs

Summary Schedule of Prior Audit Findings:

No Findings or Questioned Costs

Douglas County School District No. 32  
Notes of Schedule of Expenditures of Federal Awards  
June 30, 2021

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Note 1. **Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Yoncalla School District #32 and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. **Sub-recipients**

Of the federal expenditures presented in the schedule, Yoncalla School District #32 provided no federal awards to sub-recipients.

**Form 581-3211-C**

**Douglas County School District No. 32**

OREGON DEPARTMENT OF EDUCATION  
225 Capitol Street NE  
Salem, Oregon 97310

Office of Finance and Administration  
School Finance Unit

**SUPPLEMENTAL INFORMATION, 2020-21**

School District Business Managers and Auditors:

This page is a required part of your annual audited financial statements. Please make sure it is included.

Parts A is needed for computing Oregon's full allocation for ESEA, Title I & other Federal Funds for Education.

- A. **Energy Bill for Heating - All Funds:**  
Please enter your expenditures for electricity  
& heating fuel for these Functions & Objects.

Objects 325 & 326	
Function 2540	\$ 49,206
Function 2550	-

- B. **Replacement of Equipment – General Fund:**  
Include all General Fund expenditures in object 542, except for the following exclusions:  
Exclude these functions:

\$ -
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1113, 1122 & 1132	Co-curricular Activities	4150	Construction
1140	Pre-Kindergarten	2550	Pupil Transportation
1300	Continuing Education	3100	Food Service
1400	Summer School	3300	Community Services