



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Independent Audit Report for the Year Ended August 31, 2021

SUBMITTED BY: Samuel D. Flores **OF:** Asst. Supt. for Division of Finance

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: January 26, 2022

RECOMMENDATION:

It is recommended that the Board of Trustees approve the independent audit report for the year ended August 31, 2021, as presented by the independent audit firm of Cascos & Associates, PC.

RATIONALE:

The Board is required to have accounting documents and records audited annually by an independent auditor. The current audit report contains an "unmodified" opinion indicating the financial statements and all accompanying notes and information present fairly the financial position of the District.

The audit firm will present preliminary audit findings at the Business Committee Meeting and will present the final audit report at the regularly scheduled board meeting of January 26, 2022.

BUDGETARY INFORMATION:

N/A

BOARD POLICY REFERENCE AND COMPLIANCE:

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**UNITED INDEPENDENT SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED
AUGUST 31, 2021**

Excerpt from the Comprehensive Annual Financial Report



Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

INDEPENDENT AUDITORS' REPORT

The Board of Trustees of
United Independent School District
Laredo, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the United Independent School District (the District) as of and for the year ended August 31, 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 accounting principles generally accepted in the United States of America; this includes 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.

Auditors' 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of August 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in the notes to the financial statements, in 2021, the District adopted new accounting guidance, GASB Statement No. 84, Fiduciary Activities. Our opinion is 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, pension and OPEB information on pages listed in the table of contents 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 District's basic financial statements. The introductory section, combining statements, required TEA schedules and statistical section 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 Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining statements, required TEA schedules 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 statements, required TEA schedules 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 and statistical sections have 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 them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2022, on our consideration of the District'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.



Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

**INDEPENDENT AUDITORS' 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***

The Board of Trustees of
United Independent School District
Laredo, Texas

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, each major fund, and the aggregate remaining fund information of United Independent School District (the District) as of and for the year ended August 31, 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 January 26, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 entity'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 the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Cascos & Associates, PC
Brownsville, Texas
January 26, 2022

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Cascos & Associates, PC

Certified Public Accountants

Audit/Accounting/Tax/Consulting

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

The Board of Trustees of
United Independent School District
Laredo, Texas

Report on Compliance for Each Major Federal Program

We have audited the United Independent School District's (the District) 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 District's major federal programs for the year ended August 31, 2021. The District'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.

Auditors' 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 District'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 District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District 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 August 31, 2021.

Report on Internal Control over Compliance

Management of the District 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 District'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 District'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 a 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. 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.

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.

Cascos & Associates, PC
Brownsville, Texas
January 26, 2022

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
AUGUST 31, 2021

EXHIBIT A-1

DRAFT

Data Control Codes	Primary Government Governmental Activities
ASSETS	
1110 Cash and Cash Equivalents	\$ 101,464,533
1120 Current Investments	52,584,022
1220 Property Taxes - Delinquent	5,074,232
1230 Allowance for Uncollectible Taxes	(2,403,739)
1240 Due from Other Governments	50,900,151
1250 Accrued Interest	11,910
1290 Other Receivables, Net	896,560
1300 Inventories	1,606,841
Capital Assets:	
1510 Land	54,142,727
1520 Buildings, Net	451,204,277
1530 Furniture and Equipment, Net	19,547,066
1580 Construction in Progress	34,705,387
1000 Total Assets	769,733,967
DEFERRED OUTFLOWS OF RESOURCES	
1701 Deferred Charge for Refunding	21,236,358
1705 Deferred Outflow Related to TRS Pension	53,366,791
1706 Deferred Outflow Related to TRS OPEB	27,873,284
1700 Total Deferred Outflows of Resources	102,476,433
LIABILITIES	
2110 Accounts Payable	13,873,096
2150 Payroll Deductions and Withholdings	912,602
2160 Accrued Wages Payable	22,608,876
2180 Due to Other Governments	336,228
2200 Accrued Expenses	2,848,340
2300 Unearned Revenue	548,874
2400 Payable from Restricted Assets	442,129
Noncurrent Liabilities:	
2501 Due Within One Year: Loans, Notes, Leases	33,105,036
Due in More than One Year:	
2502 Bonds, Notes, Leases	529,847,056
2540 Net Pension Liability (District's Share)	137,527,688
2545 Net OPEB Liability (District's Share)	134,658,044
2000 Total Liabilities	876,707,969
DEFERRED INFLOWS OF RESOURCES	
2605 Deferred Inflow Related to TRS Pension	27,392,830
2606 Deferred Inflow Related to TRS OPEB	106,211,377
2600 Total Deferred Inflows of Resources	133,604,207
NET POSITION	
3200 Net Investment in Capital Assets	95,027,361
Restricted:	
3820 Restricted for Federal and State Programs	1,012,636
3850 Restricted for Debt Service	7,014,181
3860 Restricted for Capital Projects	66,382,156
3890 Restricted for Other Purposes	1,975,340
3900 Unrestricted	(309,513,450)
3000 Total Net Position	\$ (138,101,776)

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

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

EXHIBIT B-1

Data Control Codes	1	Program Revenues		6 Primary Gov. Governmental Activities
		3 Charges for Services	4 Operating Grants and Contributions	
	Expenses			Net (Expense) Revenue and Changes in Net Position
Primary Government:				
GOVERNMENTAL ACTIVITIES:				
11 Instruction	\$ 297,618,237	\$ 18,765	\$ 42,249,413	\$ (255,350,059)
12 Instructional Resources and Media Services	7,944,108	-	240,230	(7,703,878)
13 Curriculum and Instructional Staff Development	4,430,218	-	3,880,206	(550,012)
21 Instructional Leadership	10,583,596	-	2,104,409	(8,479,187)
23 School Leadership	29,106,993	-	706,377	(28,400,616)
31 Guidance, Counseling, and Evaluation Services	19,115,921	-	2,910,955	(16,204,966)
32 Social Work Services	3,511,756	-	56,913	(3,454,843)
33 Health Services	6,231,397	-	406,708	(5,824,689)
34 Student (Pupil) Transportation	20,678,474	-	2,340,067	(18,338,407)
35 Food Services	29,830,515	59,839	28,626,460	(1,144,216)
36 Extracurricular Activities	13,889,131	2,039,313	24,690	(11,825,128)
41 General Administration	17,905,578	79,689	3,278,427	(14,547,462)
51 Facilities Maintenance and Operations	45,894,794	-	9,932,068	(35,962,726)
52 Security and Monitoring Services	10,283,540	-	168,518	(10,115,022)
53 Data Processing Services	3,783,436	-	276,880	(3,506,556)
61 Community Services	639,035	-	358,816	(280,219)
72 Debt Service - Interest on Long-Term Debt	14,171,339	-	-	(14,171,339)
73 Debt Service - Bond Issuance Cost and Fees	570,786	-	-	(570,786)
95 Juvenile Justice Alternative Education Program	61,740	-	-	(61,740)
99 Webb County Appraisal District	2,074,101	-	-	(2,074,101)
[TP] TOTAL PRIMARY GOVERNMENT:	\$ 538,324,695	\$ 2,197,606	\$ 97,561,137	(438,565,952)
Data Control Codes	General Revenues:			
	Taxes:			
MT	Property Taxes, Levied for General Purposes			163,056,513
DT	Property Taxes, Levied for Debt Service			39,216,295
SF	State Aid - Formula Grants			216,492,321
GC	Grants and Contributions not Restricted			31,265,021
IE	Investment Earnings			352,334
MI	Miscellaneous Local and Intermediate Revenue			5,257,691
TR	Total General Revenues			455,640,175
CN	Change in Net Position			17,074,223
NB	Net Position - Beginning			(155,175,999)
NE	Net Position - Ending			\$ (138,101,776)

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

UNITED INDEPENDENT SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2021

DRAFT

Data Control Codes	10 General Fund	20 ESSER II (CRRSA)	50 Debt Service Fund
ASSETS			
1110 Cash and Cash Equivalents	\$ 66,190,488	\$ -	\$ 4,575,344
1120 Investments - Current	10,000,000	-	2,500,000
1220 Property Taxes - Delinquent	4,205,585	-	868,650
1230 Allowance for Uncollectible Taxes	(2,040,594)	-	(363,145)
1240 Due from Other Governments	13,746,361	27,397,371	240,144
1250 Accrued Interest	-	-	595
1260 Due from Other Funds	31,366,980	-	-
1290 Other Receivables	705,348	-	-
1300 Inventories	1,606,841	-	-
1000 Total Assets	<u>\$ 125,781,009</u>	<u>\$ 27,397,371</u>	<u>\$ 7,821,588</u>
LIABILITIES			
2110 Accounts Payable	\$ 5,605,234	\$ -	\$ 1,750
2150 Payroll Deductions and Withholdings Payable	912,602	-	-
2160 Accrued Wages Payable	21,267,948	-	-
2170 Due to Other Funds	2,748,746	27,351,620	-
2180 Due to Other Governments	-	45,751	290,477
2300 Unearned Revenue	471,538	-	9,675
2400 Payable from Restricted Assets	442,129	-	-
2000 Total Liabilities	<u>31,448,197</u>	<u>27,397,371</u>	<u>301,902</u>
DEFERRED INFLOWS OF RESOURCES			
2601 Unavailable Revenue - Property Taxes	2,582,576	-	505,505
2600 Total Deferred Inflows of Resources	<u>2,582,576</u>	<u>-</u>	<u>505,505</u>
FUND BALANCES			
Nonspendable Fund Balance:			
3410 Inventories	1,606,841	-	-
Restricted Fund Balance:			
3450 Federal or State Funds Grant Restriction	66,717	-	-
3470 Capital Acquisition and Contractual Obligation	-	-	-
3480 Retirement of Long-Term Debt	-	-	7,014,181
3490 Other Restricted Fund Balance	-	-	-
Committed Fund Balance:			
3510 Construction	1,053,073	-	-
Assigned Fund Balance:			
3580 Self-Insurance	125,000	-	-
3600 Unassigned Fund Balance	88,898,605	-	-
3000 Total Fund Balances	<u>91,750,236</u>	<u>-</u>	<u>7,014,181</u>
4000 Total Liabilities, Deferred Inflows & Fund Balances	<u>\$ 125,781,009</u>	<u>\$ 27,397,371</u>	<u>\$ 7,821,588</u>

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

60 Capital Projects	Other Funds	Total Governmental Funds
\$ 24,144,439	\$ 6,520,610	\$ 101,430,881
40,055,022	29,000	52,584,022
-	-	5,074,235
-	-	(2,403,739)
2,087,346	7,428,929	50,900,151
11,303	12	11,910
2,789	471,868	31,841,637
40,388	-	745,736
-	-	1,606,841
<u>\$ 66,341,287</u>	<u>\$ 14,450,419</u>	<u>\$ 241,791,674</u>
\$ 3,549,341	\$ 4,707,028	\$ 13,863,353
-	-	912,602
-	1,340,928	22,608,876
-	4,610,567	34,710,933
-	-	336,228
-	67,661	548,874
-	-	442,129
<u>3,549,341</u>	<u>10,726,184</u>	<u>73,422,995</u>
-	-	3,088,081
-	-	3,088,081
-	-	1,606,841
-	-	66,717
62,791,946	2,537,137	65,329,083
-	-	7,014,181
-	1,187,098	1,187,098
-	-	1,053,073
-	-	125,000
-	-	88,898,605
<u>62,791,946</u>	<u>3,724,235</u>	<u>165,280,598</u>
<u>\$ 66,341,287</u>	<u>\$ 14,450,419</u>	<u>\$ 241,791,674</u>

UNITED INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
AUGUST 31, 2021

EXHIBIT C-2

Total Fund Balances - Governmental Funds	\$ 165,280,598
1 The District uses internal service funds to charge the costs of certain activities, such as self-insurance to appropriate functions in other funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase net position.	195,689
2 Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$969,942,714, the accumulated depreciation was (\$397,634,252). In addition, long-term liabilities, including bonds payable, Public Property Finance Contractual Obligations (PPFCO's), leases and Loan Star IV Program totaled (\$585,412,550) and other long-term liabilities of (\$6,032,965) are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities along with the deferred charge on refunding of \$15,002,830 and the Deferred Resource inflow related to OPEB of (\$75,254,330) along with the retirement of capital asset for the internal service fund of (\$7,658) and the accumulated depreciation of \$3,827 is to (decrease) net position.	(79,392,384)
3 Current year capital outlays of \$22,194,136 (\$27,696,003 from facilities acquisition and construction with an adjustment of \$5,501,867 coming from the various other functions), long-term debt principal payments of \$24,539,866, amortization of premiums in the amount of \$9,343,466, the reductions of \$2,179,386 of other liabilities, the reduction on the Capital Appreciation Bonds of \$2,910,133, capital lease payment of \$1,390,777 and Loan Star payment \$875,804, the refunded General Obligation Bonds of \$48,295,000 and the Refunded Deferred Charge of \$9,362,848, are the expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of refunding General Obligation Bonds of (\$48,295,000) and the premium of (\$9,933,672), the Amortization of (\$3,129,319), the retirement of capital assets of (\$1,659,185), the accretion on Capital Appreciation Bonds of (\$619,441), the accumulation of other benefits of (\$2,192,895), in the financial statements should be as decreases in capital assets and increases in long-term debt in the government-wide financial statements. The net effect of including the 2021 capital outlays and debt principal payments is to increase net position.	55,261,904
4 Included in the items related to debt is the recognition of the District's proportionate share of the net pension liability required by GASB 68. The net position related to TRS included a deferred resource outflow in the amount of \$53,366,791, a deferred resource inflow in the amount of \$27,392,830, and a net pension liability in the amount of \$137,527,688. This resulted in a (decrease) in net position.	(111,553,727)
5 Included in the items related to debt is the recognition of the District's proportionate share of the net OPEB liability required by GASB 75. The net position related to TRS included a deferred resource outflow in the amount of \$27,873,284, a deferred resource inflow in the amount of \$30,957,047 (net of beginning Balance in Paragraph 2 of (\$75,254,330) and current year deferred inflow of \$106,211,377), and a net OPEB liability in the amount of \$134,658,044. This resulted in a (decrease) in net position.	(137,741,807)
6 The 2021 depreciation expense of \$34,746,960 net of adjustments/disposals of \$1,503,004 decreases accumulated depreciation and the adjustment of the retirement of the internal service fund accumulated depreciation of (\$3,827). The net effect of the current year's depreciation is to (decrease) net position.	(33,240,129)
7 Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	3,088,080
19 Net Position of Governmental Activities	\$ (138,101,776)

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

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UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

Data Control Codes	10 General Fund	20 ESSER II (CRRSA)	50 Debt Service Fund
REVENUES:			
5700 Total Local and Intermediate Sources	\$ 167,566,753	\$ -	\$ 39,642,643
5800 State Program Revenues	234,908,561	-	459,887
5900 Federal Program Revenues	9,896,742	28,571,247	-
5020 Total Revenues	412,372,056	28,571,247	40,102,530
EXPENDITURES:			
Current:			
0011 Instruction	225,477,312	13,543,372	-
0012 Instructional Resources and Media Services	6,657,731	153,894	-
0013 Curriculum and Instructional Staff Development	347,325	-	-
0021 Instructional Leadership	8,095,048	17,981	-
0023 School Leadership	25,915,825	131,149	-
0031 Guidance, Counseling, and Evaluation Services	15,368,644	66,310	-
0032 Social Work Services	3,372,620	45,207	-
0033 Health Services	5,621,957	323,491	-
0034 Student (Pupil) Transportation	13,584,814	2,271,396	-
0035 Food Services	1,398,987	1,717	-
0036 Extracurricular Activities	10,820,868	16,454	-
0041 General Administration	14,074,670	2,745,892	-
0051 Facilities Maintenance and Operations	31,231,962	8,892,995	-
0052 Security and Monitoring Services	9,431,383	90,274	-
0053 Data Processing Services	3,345,264	271,115	-
0061 Community Services	266,430	-	-
Debt Service:			
0071 Principal on Long-Term Debt	6,526,582	-	23,190,000
0072 Interest on Long-Term Debt	1,175,068	-	18,593,200
0073 Bond Issuance Cost and Fees	2,404	-	568,382
Capital Outlay:			
0081 Facilities Acquisition and Construction	1,431,289	-	-
Intergovernmental:			
0095 Juvenile Justice Alternative Education Program	61,740	-	-
0099 Webb County Appraisal District	2,074,101	-	-
6030 Total Expenditures	386,282,024	28,571,247	42,351,582
1100 Excess (Deficiency) of Revenues Over (Under) Expenditures	26,090,032	-	(2,249,052)
OTHER FINANCING SOURCES (USES):			
7901 Refunding Bonds Issued	-	-	48,295,000
7915 Transfers In	-	-	-
7916 Premium or Discount on Issuance of Bonds	-	-	9,933,672
8911 Transfers Out (Use)	(5,924,620)	-	-
8940 Payment to Bond Refunding Escrow Agent (Use)	-	-	(57,657,848)
7080 Total Other Financing Sources (Uses)	(5,924,620)	-	570,824
1200 Net Change in Fund Balances	20,165,412	-	(1,678,228)
0100 Fund Balance - September 1 (Beginning)	71,584,824	-	8,692,409
3000 Fund Balance - August 31 (Ending)	\$ 91,750,236	\$ -	\$ 7,014,181

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

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EXHIBIT C-3

60 Capital Projects	Other Funds	Total Governmental Funds
\$ 2,455,955	\$ 812,117	\$ 210,477,468
-	8,465,562	243,834,010
-	58,155,506	96,623,495
2,455,955	67,433,185	550,934,973
-	30,709,644	269,730,328
-	86,336	6,897,961
-	3,880,206	4,227,531
-	2,086,428	10,199,457
-	1,553,400	27,600,374
-	3,088,891	18,523,845
-	11,706	3,429,533
-	83,217	6,028,665
-	147,870	16,004,080
-	26,258,233	27,658,937
-	8,236	10,845,558
-	571,389	17,391,951
-	1,043,293	41,168,250
-	121,576	9,643,233
-	5,765	3,622,144
-	358,816	625,246
-	-	29,716,582
-	-	19,768,268
-	-	570,786
21,902,387	-	23,333,676
-	-	61,740
-	-	2,074,101
21,902,387	70,015,006	549,122,246
(19,446,432)	(2,581,821)	1,812,727
-	-	48,295,000
5,924,620	-	5,924,620
-	-	9,933,672
-	-	(5,924,620)
-	-	(57,657,848)
5,924,620	-	570,824
(13,521,812)	(2,581,821)	2,383,551
76,313,758	6,306,056	162,897,047
\$ 62,791,946	\$ 3,724,235	\$ 165,280,598

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EXHIBIT C-4

UNITED INDEPENDENT SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2021

Total Net Change in Fund Balances - Governmental Funds	\$ 2,383,551
The District uses internal service funds to charge the costs of certain activities, such as self-insurance to appropriate functions in other funds. The net income (loss) of internal service funds are reported with governmental activities. The net effect of this consolidation is to increase net position.	177,919
Current year capital outlays of \$22,194,136 (\$27,696,003 from facilities acquisition and construction with an adjustment of \$5,501,867 coming from the various other functions), long-term debt principal payments of \$24,539,866, amortization of premiums in the amount of \$9,343,466, the reductions of \$2,179,386 of other liabilities, and the reduction on the Capital Appreciation Bonds of \$2,910,133, capital lease payment of \$1,390,777 and Loan Star payment of \$875,804, the refunded General Obligation Bonds of \$48,295,000 and the Refunded Deferred Charge of \$9,362,848 are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of refunding General Obligation Bonds of (\$48,295,000) and the premium of (\$9,933,672), the Amortization of (\$3,129,319), the retirement of capital assets of (\$1,659,185), the accretion on Capital Appreciation Bonds of (\$619,441), the accumulation of other benefits of (\$2,192,895) in the financial statements should be as decreases in capital assets and increases in long-term debt in the government-wide financial statements. The net effect of including the 2021 capital outlays and debt principal payments is to increase net position.	55,261,904
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to (decrease) net position.	(33,240,129)
Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unavailable revenue from property taxes as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase net position.	(397,030)
GASB 68 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$10,829,381. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net pension liability. This caused a decrease in the change in net position totaling \$10,605,065. Finally, the proportionate share of the TRS pension expense on the plan as a whole had to be recorded. The net pension expense decreased the change in net position by \$11,295,708. The net result is a (decrease) in the change in net position.	(11,071,392)
GASB 75 required that certain plan expenditures be de-expended and recorded as deferred resource outflows. These contributions made after the measurement date of the plan caused the change in ending net position to increase by \$2,686,872. Contributions made before the measurement date and during the previous fiscal year were also expended and recorded as a reduction in net OPEB liability. This caused a decrease in net position totaling \$2,657,476. Finally, the proportionate share of the TRS OPEB expense on the plan as a whole had to be recorded. The net OPEB expense (increased) the change in net position by (\$3,930,004). The net result is an increase in the change in net position.	3,959,400
Change in Net Position of Governmental Activities	\$ 17,074,223

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

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AUGUST 31, 2021

EXHIBIT D-1

DRAFT

Governmental
Activities -

Internal
Service Fund

ASSETS

Current Assets:

Cash and Cash Equivalents	\$ 33,652
Due from Other Funds	3,519,295
Other Receivables	150,824

Total Assets	3,703,771
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LIABILITIES

Current Liabilities:

Accounts Payable	9,743
Due to Other Funds	650,000
Accrued Expenses	2,848,340

Total Liabilities	3,508,083
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NET POSITION

Unrestricted Net Position	195,688
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Total Net Position	\$ 195,688
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The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

Governmental
Activities -

Internal
Service Fund

OPERATING REVENUES:

Local and Intermediate Sources	\$ 46,135,674
Total Operating Revenues	46,135,674

OPERATING EXPENSES:

Payroll Costs	59,954
Professional and Contracted Services	2,601,452
Supplies and Materials	4,362
Other Operating Costs	43,294,211
Total Operating Expenses	45,959,979
Operating Income	175,695

NONOPERATING REVENUES (EXPENSES):

Earnings from Temporary Deposits & Investments	2,223
Total Nonoperating Revenues (Expenses)	2,223

Change in Net Position 177,918

Total Net Position - September 1 (Beginning) 17,770

Total Net Position - August 31 (Ending) \$ 195,688

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

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

EXHIBIT D-3

DRAFT

Governmental
Activities -

Internal
Service Fund

Cash Flows from Operating Activities:

Cash Received from User Charges	\$ 42,471,328
Cash Payments to Employees for Services	(59,953)
Cash Payments for Insurance Claims	(43,999,806)
Cash Payments for Suppliers	(4,362)
Cash Payments for Professional and Contracted Svc	(2,601,452)

Net Cash Used for Operating Activities	(4,194,246)
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Cash Flows from Capital & Related Financing Activities:

Retirement of Capital Assets	3,826
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Cash Flows from Investing Activities:

Interest and Dividends on Investments	2,223
---------------------------------------	-------

Net Decrease in Cash and Cash Equivalents	(4,188,197)
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Cash and Cash Equivalents at Beginning of Year	4,221,849
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Cash and Cash Equivalents at End of Year	\$ 33,652
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Reconciliation of Operating Income to Net Cash

Used for Operating Activities:

Operating Income:	\$ 175,695
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Effect of Increases and Decreases in Current
Assets and Liabilities:

Decrease (increase) in Receivables	(145,051)
Decrease (increase) in Due From Other	(3,519,295)
Increase (decrease) in Accounts Payable	(1,351,723)
Increase (decrease) in Accrued Expenses	596,128
Increase (decrease) in Due to Other Funds	50,000

Net Cash Used for Operating Activities	\$ (4,194,246)
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The notes to the financial statements are an integral part of this statement.

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
AUGUST 31, 2021

EXHIBIT E-1

DRAFT

	Custodial Fund
ASSETS	
Cash and Cash Equivalents	\$ 1,378,532
Other Receivables	640
Total Assets	<u>1,379,172</u>
LIABILITIES	
Accounts Payable	<u>150</u>
Total Liabilities	<u>150</u>
NET POSITION	
Restricted for Other Purposes	<u>1,379,022</u>
Total Net Position	<u><u>\$ 1,379,022</u></u>

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

UNITED INDEPENDENT SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY FUND NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

EXHIBIT E-2

DRAFT

	Custodial Fund
ADDITIONS:	
Cocurricular Services or Activities	\$ 186,335
Total Additions	<u>186,335</u>
DEDUCTIONS:	
Other Deductions	<u>552,425</u>
Total Deductions	<u>552,425</u>
Change in Fiduciary Net Position	(366,090)
 Total Net Position - September 1 (Beginning)	 -
Prior Period Adjustment	<u>1,745,112</u>
Total Net Position - August 31 (Ending)	<u><u>\$ 1,379,022</u></u>

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

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 166,841,826	\$ 167,284,154	\$ 167,566,753	\$ 282,599
5800	State Program Revenues	232,986,923	239,905,074	234,908,561	(4,996,513)
5900	Federal Program Revenues	30,491,000	3,563,522	9,896,742	6,333,220
5020	Total Revenues	430,319,749	410,752,750	412,372,056	1,619,306
EXPENDITURES:					
Current:					
0011	Instruction	228,251,769	234,955,713	225,477,312	9,478,401
0012	Instructional Resources and Media Services	6,843,594	6,933,427	6,657,731	275,696
0013	Curriculum and Instructional Staff Development	483,043	483,043	347,325	135,718
0021	Instructional Leadership	8,056,319	8,581,761	8,095,048	486,713
0023	School Leadership	27,001,679	26,316,079	25,915,825	400,254
0031	Guidance, Counseling, and Evaluation Services	15,633,766	15,673,766	15,368,644	305,122
0032	Social Work Services	3,667,772	3,502,772	3,372,620	130,152
0033	Health Services	5,715,124	6,006,018	5,621,957	384,061
0034	Student (Pupil) Transportation	16,695,897	15,723,713	13,584,814	2,138,899
0035	Food Services	28,129,374	2,929,291	1,398,987	1,530,304
0036	Extracurricular Activities	13,620,662	12,577,376	10,820,868	1,756,508
0041	General Administration	12,788,214	14,730,072	14,074,670	655,402
0051	Facilities Maintenance and Operations	39,151,433	39,205,077	31,231,962	7,973,115
0052	Security and Monitoring Services	10,458,187	10,458,187	9,431,383	1,026,804
0053	Data Processing Services	2,983,069	3,615,494	3,345,264	270,230
0061	Community Services	292,843	292,843	266,430	26,413
Debt Service:					
0071	Principal on Long-Term Debt	6,526,582	6,526,582	6,526,582	-
0072	Interest on Long-Term Debt	1,174,412	1,175,068	1,175,068	-
0073	Bond Issuance Cost and Fees	106,010	105,354	2,404	102,950
Capital Outlay:					
0081	Facilities Acquisition and Construction	250,000	2,725,868	1,431,289	1,294,579
Intergovernmental:					
0095	Juvenile Justice Alternative Education Program	200,000	200,000	61,740	138,260
0099	Webb County Appraisal District	2,290,000	2,290,000	2,074,101	215,899
6030	Total Expenditures	430,319,749	415,007,504	386,282,024	28,725,480
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(4,254,754)	26,090,032	30,344,786
OTHER FINANCING SOURCES (USES):					
8911	Transfers Out (Use)	(5,924,620)	(5,924,620)	(5,924,620)	-
1200	Net Change in Fund Balances	(5,924,620)	(10,179,374)	20,165,412	30,344,786
0100	Fund Balance - September 1 (Beginning)	71,584,824	71,584,824	71,584,824	-
3000	Fund Balance - August 31 (Ending)	\$ 65,660,204	\$ 61,405,450	\$ 91,750,236	\$ 30,344,786

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018
District's Proportion of the Net Pension Liability (Asset)	0.25678291%	0.273533781%	0.275400912%
District's Proportionate Share of Net Pension Liability (Asset)	\$ 137,527,688	\$ 142,191,411	\$ 151,587,346
State's Proportionate Share of the Net Pension Liability (Asset) Associated with the District	209,754,493	202,655,063	218,484,281
Total	\$ 347,282,181	\$ 344,846,474	\$ 370,071,627
District's Covered Payroll	\$ 307,435,339	\$ 294,388,807	\$ 285,468,495
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	44.73%	48.30%	53.10%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.54%	75.24%	73.74%

Note: GASB Codification, Vol. 2, P20.183 requires that the information on this schedule be data from the period corresponding with the periods covered as of the measurement dates of August 31, 2020 for year 2021, August 31, 2019 for year 2020, August 31, 2018 for year 2019, August 31, 2017 for year 2018, August 31, 2016 for year 2017, August 31, 2015 for year 2016 and August 31, 2014 for year 2015.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

DRAFT

<u>FY 2018</u> <u>Plan Year 2017</u>	<u>FY 2017</u> <u>Plan Year 2016</u>	<u>FY 2016</u> <u>Plan Year 2015</u>	<u>FY 2015</u> <u>Plan Year 2014</u>
0.261638739%	0.285106868%	0.2897687%	0.1737412%
\$ 83,657,973	\$ 107,737,646	\$ 102,429,379	\$ 46,408,677
128,347,140	156,258,749	151,892,068	134,346,191
<u>\$ 212,005,113</u>	<u>\$ 263,996,395</u>	<u>\$ 254,321,447</u>	<u>\$ 180,754,868</u>
\$ 269,766,292	\$ 274,179,877	\$ 264,087,437	\$ 248,317,358
31.01%	39.29%	38.79%	18.69%
82.17%	78.00%	78.43%	83.25%

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR PENSIONS
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR FISCAL YEAR 2021

DRAFT

	2021	2020	2019
Contractually Required Contribution	\$ 10,829,381	\$ 10,605,065	\$ 9,625,912
Contribution in Relation to the Contractually Required Contribution	(10,829,381)	(10,605,065)	(9,625,912)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 301,721,075	\$ 307,435,339	\$ 294,388,807
Contributions as a Percentage of Covered Payroll	3.59%	3.45%	3.27%

Note: GASB Codification, Vol. 2, P20.183 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

DRAFT

2018		2017		2016		2015	
\$	9,259,056	\$	8,574,991	\$	9,045,051	\$	8,580,173
	(9,259,056)		(8,574,991)		(9,045,051)		(8,580,173)
\$	-	\$	-	\$	-	\$	-
<hr/>		<hr/>		<hr/>		<hr/>	
\$	285,468,495	\$	269,766,292	\$	274,179,877	\$	264,087,437
	3.24%		3.18%		3.30%		3.25%

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
TEACHER RETIREMENT SYSTEM OF TEXAS
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

	FY 2021 Plan Year 2020	FY 2020 Plan Year 2019	FY 2019 Plan Year 2018	FY 2018 Plan Year 2017
District's Proportion of the Net Liability (Asset) for Other Postemployment Benefits	0.354227961%	0.367831999%	0.365383369%	\$ 0.344496471%
District's Proportionate Share of Net OPEB Liability (Asset)	\$ 134,658,044	\$ 173,952,257	\$ 182,439,261	\$ 149,808,592
State's Proportionate Share of the Net OPEB Liability (Asset) Associated with the District	180,948,133	231,143,641	235,047,032	\$ 204,882,543
Total	<u>\$ 315,606,177</u>	<u>\$ 405,095,898</u>	<u>\$ 417,486,293</u>	<u>\$ 354,691,135</u>
District's Covered Payroll	\$ 307,435,339	\$ 294,388,807	\$ 285,468,495	\$ 269,766,292
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	43.80%	59.09%	63.91%	\$ 55.53%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	4.99%	2.66%	1.57%	\$ 0.91%

Note: GASB Codification, Vol. 2, P50.238 states that the information on this schedule should be determined as of the measurement date. Therefore the amounts reported for FY 2021 are for the measurement date of August 31, 2020. The amounts for FY 2020 are for the measurement date of August 31, 2019. The amounts for FY 2019 are for the measurement date August 31, 2018. The amounts for FY 2018 are based on the August 31, 2017 measurement date.

This schedule shows only the years for which this information is available. Additional information will be added until 10 years of data are available and reported.

UNITED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 TEACHER RETIREMENT SYSTEM OF TEXAS
 FOR FISCAL YEAR 2021

DRAFT

	2021	2020	2019	2018
Contractually Required Contribution	\$ 2,686,872	\$ 2,657,476	\$ 2,617,041	\$ 2,512,772
Contribution in Relation to the Contractually Required Contribution	(2,686,872)	(2,657,476)	(2,617,041)	(2,512,772)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 301,721,023	\$ 307,435,339	\$ 294,388,807	\$ 285,468,495
Contributions as a Percentage of Covered Payroll	0.89%	0.86%	0.89%	0.88%

Note: GASB Codification, Vol. 2, P50.238 requires that the data in this schedule be presented as of the District's respective fiscal years as opposed to the time periods covered by the measurement dates ending August 31 of the preceding year.

Information in this schedule should be provided only for the years where data is available. Eventually 10 years of data should be presented.

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF DELINQUENT TAXES RECEIVABLE
FISCAL YEAR ENDED AUGUST 31, 2021

DRAFT

Last 10 Years Ended August 31	(1)	(2)	(3)
	Tax Rates		Assessed/Appraised Value for School Tax Purposes
	Maintenance	Debt Service	
2012 and prior years	\$ 1.040000	\$ 0.154860	\$ 10,236,354,587
2013	1.040000	0.154860	11,591,496,859
2014	1.040000	0.174860	12,684,488,470
2015	1.040000	0.184860	14,702,476,464
2016	1.040000	0.184860	16,018,337,112
2017	1.040000	0.230313	13,401,252,319
2018	1.040000	0.211000	15,594,331,160
2019	1.040000	0.211723	17,144,025,391
2020	0.970000	0.228840	19,138,466,015
2021 (School year under audit)	0.945300	0.232440	12,557,476,206
1000 TOTALS			

Column 10+20-31-32+40 equals cloumn 50

Column 3 - Assessed/Appraised Value for School Tax Purposes:

Net Appraised Value after deductions of all exemptions and reductions allowed

Column 20 - Current Year Levy:

Calculated by multiplying tax rate(s) times applicable Assessed/Appraised Value(s)

Column 31 and 32 - Maintenance Collections and Debt Service Collections:

Total collections net of column 40, not including penalties and interest

Column 40 - Entire Year's Adjustments:

Adustments include corrections for errors in taxes assessed and taxes lost in freeze

Column 50 - Ending Balance 8/31/2021:

Total agrees with exhibit A-1, Statement of Net Assets Code 1220 - Property Taxes
Receivable (Delinquent)

DRAFT

(10) Beginning Balance 9/1/2020	(20) Current Year's Total Levy	(31) Maintenance Collections	(32) Debt Service Collections	(40) Entire Year's Adjustments	(50) Ending Balance 8/31/2021
\$ 839,377	\$ -	\$ 25,606	\$ 3,824	\$ (47,972)	\$ 761,975
146,760	-	7,609	1,133	(389)	137,630
132,338	-	10,845	1,615	(320)	119,558
183,184	-	13,257	2,229	(283)	167,416
201,364	-	20,665	3,673	(350)	176,676
299,049	-	40,871	7,265	658	251,571
455,346	-	70,843	15,688	(949)	367,865
703,745	-	147,822	30,094	(71,202)	454,627
2,438,329	-	1,193,473	281,561	(208,133)	755,162
-	203,682,028	161,860,771	38,930,993	(1,008,512)	1,881,752
<u>\$ 5,399,492</u>	<u>\$ 203,682,028</u>	<u>\$ 163,391,762</u>	<u>\$ 39,278,075</u>	<u>\$ (1,337,451)</u>	<u>\$ 5,074,232</u>

UNITED INDEPENDENT SCHOOL DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - CHILD NUTRITION PROGRAM
 FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 352,050	\$ 8,678	\$ (13,956)	\$ (22,634)
5800	State Program Revenues	1,076,324	684,800	137,175	(547,625)
5900	Federal Program Revenues	27,220,000	4,203,104	2,247,812	(1,955,292)
5020	Total Revenues	28,648,374	4,896,582	2,371,031	(2,525,551)
EXPENDITURES:					
Current:					
0035	Food Services	28,129,374	4,884,582	1,398,987	3,485,595
0051	Facilities Maintenance and Operations	519,000	12,000	11,060	940
6030	Total Expenditures	28,648,374	4,896,582	1,410,047	3,486,535
1200	Net Change in Fund Balances	-	-	960,984	960,984
0100	Fund Balance - September 1 (Beginning)	51,653	51,653	51,653	-
3000	Fund Balance - August 31 (Ending)	\$ 51,653	\$ 51,653	\$ 1,012,637	\$ 960,984

UNITED INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

Data Control Codes	Budgeted Amounts		Actual Amounts (GAAP BASIS)	Variance With Final Budget Positive or (Negative)	
	Original	Final			
REVENUES:					
5700	Total Local and Intermediate Sources	\$ 39,648,405	\$ 39,648,405	\$ 39,642,643	\$ (5,762)
5800	State Program Revenues	-	-	459,887	459,887
5020	Total Revenues	39,648,405	39,648,405	40,102,530	454,125
EXPENDITURES:					
Debt Service:					
0071	Principal on Long-Term Debt	41,794,793	23,190,000	23,190,000	-
0072	Interest on Long-Term Debt	-	19,800,325	18,593,200	1,207,125
0073	Bond Issuance Cost and Fees	-	569,548	568,382	1,166
6030	Total Expenditures	41,794,793	43,559,873	42,351,582	1,208,291
1100	Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,146,388)	(3,911,468)	(2,249,052)	1,662,416
OTHER FINANCING SOURCES (USES):					
7901	Refunding Bonds Issued	-	-	48,295,000	48,295,000
7916	Premium or Discount on Issuance of Bonds	-	-	9,933,672	9,933,672
8940	Payment to Bond Refunding Escrow Agent (Use)	-	-	(57,657,848)	(57,657,848)
7080	Total Other Financing Sources (Uses)	-	-	570,824	570,824
1200	Net Change in Fund Balances	(2,146,388)	(3,911,468)	(1,678,228)	2,233,240
0100	Fund Balance - September 1 (Beginning)	8,692,409	8,692,409	8,692,409	-
3000	Fund Balance - August 31 (Ending)	\$ 6,546,021	\$ 4,780,941	\$ 7,014,181	\$ 2,233,240

UNITED INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2021

DRAFT

Data Control Codes	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula
ASSETS			
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -
1120 Investments - Current	-	-	-
1240 Due from Other Governments	1,191,883	15,963	665,024
1250 Accrued Interest	-	-	-
1260 Due from Other Funds	-	-	-
1000 Total Assets	<u>\$ 1,191,883</u>	<u>\$ 15,963</u>	<u>\$ 665,024</u>
LIABILITIES			
2110 Accounts Payable	\$ 23,035	\$ 2,132	\$ -
2160 Accrued Wages Payable	466,561	-	194,747
2170 Due to Other Funds	702,287	13,831	470,277
2300 Unearned Revenue	-	-	-
2000 Total Liabilities	<u>1,191,883</u>	<u>15,963</u>	<u>665,024</u>
FUND BALANCES			
Restricted Fund Balance:			
3470 Capital Acquisition and Contractual Obligation	-	-	-
3490 Other Restricted Fund Balance	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 1,191,883</u>	<u>\$ 15,963</u>	<u>\$ 665,024</u>

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225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	266 ESSER -School Emergency Relief
\$ -	\$ 275,911	\$ 746,641	\$ -	\$ 24,792	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
10,238	1,761,342	325	178,152	87,263	63,233	8,993	7,565
-	-	-	-	-	-	-	-
-	-	471,868	-	-	-	-	-
<u>\$ 10,238</u>	<u>\$ 2,037,253</u>	<u>\$ 1,218,834</u>	<u>\$ 178,152</u>	<u>\$ 112,055</u>	<u>\$ 63,233</u>	<u>\$ 8,993</u>	<u>\$ 7,565</u>
\$ 4,090	\$ 995,869	\$ 176,515	\$ 44,414	\$ -	\$ -	\$ -	\$ -
-	333,163	-	-	103,020	54,795	-	-
6,148	708,221	1,042,319	133,738	9,035	8,438	8,993	7,565
-	-	-	-	-	-	-	-
<u>10,238</u>	<u>2,037,253</u>	<u>1,218,834</u>	<u>178,152</u>	<u>112,055</u>	<u>63,233</u>	<u>8,993</u>	<u>7,565</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 10,238</u>	<u>\$ 2,037,253</u>	<u>\$ 1,218,834</u>	<u>\$ 178,152</u>	<u>\$ 112,055</u>	<u>\$ 63,233</u>	<u>\$ 8,993</u>	<u>\$ 7,565</u>

UNITED INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2021

DRAFT

Data Control Codes	274 GEAR UP	276 Title I - SIP Academy Grant	277 Coronavirus Relief Fund CARES	282 ESSER III American Rescue Plan
ASSETS				
1110 Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
1120 Investments - Current	-	-	-	-
1240 Due from Other Governments	100,507	-	306,253	2,310,276
1250 Accrued Interest	-	-	-	-
1260 Due from Other Funds	-	-	-	-
1000 Total Assets	<u>\$ 100,507</u>	<u>\$ -</u>	<u>\$ 306,253</u>	<u>\$ 2,310,276</u>
LIABILITIES				
2110 Accounts Payable	\$ 20,325	\$ -	\$ -	\$ 1,014,951
2160 Accrued Wages Payable	-	-	-	188,642
2170 Due to Other Funds	80,182	-	306,253	1,106,683
2300 Unearned Revenue	-	-	-	-
2000 Total Liabilities	<u>100,507</u>	<u>-</u>	<u>306,253</u>	<u>2,310,276</u>
FUND BALANCES				
Restricted Fund Balance:				
3470 Capital Acquisition and Contractual Obligation	-	-	-	-
3490 Other Restricted Fund Balance	-	-	-	-
3000 Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4000 Total Liabilities and Fund Balances	<u>\$ 100,507</u>	<u>\$ -</u>	<u>\$ 306,253</u>	<u>\$ 2,310,276</u>

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287 Federally Funded Sp Rev Funds	288 Fresh Fruits & Vegetables	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	410 State Instructional Materials	422 Matching Fund for Library Purchases	427 Special Ed Fiscal Supp. Perf. Grant	429 Other State Special Revenue Funds
\$ -	\$ -	\$ 5,176	\$ 67,016	\$ 1,513,403	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	5,795	-	701,940	-	-	9,354
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,971</u>	<u>\$ 67,016</u>	<u>\$ 2,215,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,354</u>
\$ -	\$ -	\$ 10,971	\$ -	\$ 2,215,343	\$ -	\$ -	\$ 2,112
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6,597
-	-	-	67,016	-	-	-	645
<u>-</u>	<u>-</u>	<u>10,971</u>	<u>67,016</u>	<u>2,215,343</u>	<u>-</u>	<u>-</u>	<u>9,354</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,971</u>	<u>\$ 67,016</u>	<u>\$ 2,215,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,354</u>

UNITED INDEPENDENT SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2021

DRAFT

Data Control Codes	461 Campus Activity Funds	483 Partners for Scholars	484 Migrant Program Grant	485 Innovative Technology Fund
ASSETS				
1110 Cash and Cash Equivalents	\$ 1,175,039	\$ 41,247	\$ 3,476	\$ 2,648,867
1120 Investments - Current	-	29,000	-	-
1240 Due from Other Governments	-	-	-	-
1250 Accrued Interest	-	12	-	-
1260 Due from Other Funds	-	-	-	-
1000 Total Assets	<u>\$ 1,175,039</u>	<u>\$ 70,259</u>	<u>\$ 3,476</u>	<u>\$ 2,648,867</u>
LIABILITIES				
2110 Accounts Payable	\$ -	\$ 70,259	\$ 3,476	\$ 111,730
2160 Accrued Wages Payable	-	-	-	-
2170 Due to Other Funds	-	-	-	-
2300 Unearned Revenue	-	-	-	-
2000 Total Liabilities	<u>-</u>	<u>70,259</u>	<u>3,476</u>	<u>111,730</u>
FUND BALANCES				
Restricted Fund Balance:				
3470 Capital Acquisition and Contractual Obligation	-	-	-	2,537,137
3490 Other Restricted Fund Balance	1,175,039	-	-	-
3000 Total Fund Balances	<u>1,175,039</u>	<u>-</u>	<u>-</u>	<u>2,537,137</u>
4000 Total Liabilities and Fund Balances	<u>\$ 1,175,039</u>	<u>\$ 70,259</u>	<u>\$ 3,476</u>	<u>\$ 2,648,867</u>

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486	Total
Police	Nonmajor
Task Force	Governmental
	Funds
\$ 19,042	\$ 6,520,610
-	29,000
4,823	7,428,929
-	12
-	471,868
<u>\$ 23,865</u>	<u>\$ 14,450,419</u>
\$ 11,806	\$ 4,707,028
-	1,340,928
-	4,610,567
-	67,661
<u>11,806</u>	<u>10,726,184</u>
-	2,537,137
12,059	1,187,098
<u>12,059</u>	<u>3,724,235</u>
\$ 23,865	\$ 14,450,419

UNITED INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

Data Control Codes	211 ESEA I, A Improving Basic Program	212 ESEA Title I Part C Migrant	224 IDEA - Part B Formula
REVENUES:			
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-
5900 Federal Program Revenues	16,046,531	118,734	6,747,461
5020 Total Revenues	16,046,531	118,734	6,747,461
EXPENDITURES:			
Current:			
0011 Instruction	10,907,659	54,463	3,508,141
0012 Instructional Resources and Media Services	67,709	-	-
0013 Curriculum and Instructional Staff Development	3,530,405	350	1,800
0021 Instructional Leadership	836,558	24,356	610,599
0023 School Leadership	180,894	-	325,735
0031 Guidance, Counseling, and Evaluation Services	164,489	-	2,301,186
0032 Social Work Services	-	-	-
0033 Health Services	60,468	-	-
0034 Student (Pupil) Transportation	-	-	-
0035 Food Services	-	-	-
0036 Extracurricular Activities	-	-	-
0041 General Administration	-	-	-
0051 Facilities Maintenance and Operations	168	252	-
0052 Security and Monitoring Services	-	-	-
0053 Data Processing Services	-	-	-
0061 Community Services	298,181	39,313	-
6030 Total Expenditures	16,046,531	118,734	6,747,461
1200 Net Change in Fund Balance	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -

DRAFT

225 IDEA - Part B Preschool	240 National Breakfast and Lunch Program	242 Summer Feeding Program	244 Career and Technical - Basic Grant	255 ESEA II,A Training and Recruiting	263 Title III, A English Lang. Acquisition	265 Title IV, B Community Learning	266 ESSER -School Emergency Relief
\$ -	\$ 4,092	\$ 14,385	\$ -	\$ -	\$ -	\$ -	\$ -
-	74,492	648,526	-	-	-	-	-
34,319	1,761,342	23,526,042	610,352	1,774,645	1,358,853	8,671	6,862
34,319	1,839,926	24,188,953	610,352	1,774,645	1,358,853	8,671	6,862
34,319	-	-	484,654	1,553,253	860,964	-	6,862
-	-	-	-	-	-	-	-
-	-	-	31,957	221,392	-	-	-
-	-	-	93,741	-	497,889	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,826,249	24,188,953	-	-	-	-	-
-	-	-	-	-	-	-	-
-	13,677	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,671	-
34,319	1,839,926	24,188,953	610,352	1,774,645	1,358,853	8,671	6,862
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UNITED INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

Data Control Codes	274 GEAR UP	276 Title I - SIP Academy Grant	277 Coronavirus Relief Fund CARES	282 ESSER III American Rescue Plan
REVENUES:				
5700 Total Local and Intermediate Sources	\$ -	\$ -	\$ -	\$ -
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	489,653	8,785	2,032,115	2,227,588
5020 Total Revenues	489,653	8,785	2,032,115	2,227,588
EXPENDITURES:				
Current:				
0011 Instruction	114,222	8,785	1,502,133	1,765,770
0012 Instructional Resources and Media Services	-	-	-	18,492
0013 Curriculum and Instructional Staff Development	29,523	-	-	-
0021 Instructional Leadership	3,136	-	-	20,149
0023 School Leadership	-	-	630	67,969
0031 Guidance, Counseling, and Evaluation Services	342,772	-	-	36,198
0032 Social Work Services	-	-	-	11,706
0033 Health Services	-	-	-	22,749
0034 Student (Pupil) Transportation	-	-	2,267	66,404
0035 Food Services	-	-	5,150	-
0036 Extracurricular Activities	-	-	-	8,236
0041 General Administration	-	-	290,185	73,001
0051 Facilities Maintenance and Operations	-	-	223,733	94,257
0052 Security and Monitoring Services	-	-	8,017	36,350
0053 Data Processing Services	-	-	-	5,765
0061 Community Services	-	-	-	542
6030 Total Expenditures	489,653	8,785	2,032,115	2,227,588
1200 Net Change in Fund Balance	-	-	-	-
0100 Fund Balance - September 1 (Beginning)	-	-	-	-
3000 Fund Balance - August 31 (Ending)	\$ -	\$ -	\$ -	\$ -

DRAFT

287 Federally Funded Sp Rev Funds	288 Fresh Fruits & Vegetables	289 Other Federal Special Revenue Funds	397 Advanced Placement Incentives	410 State Instructional Materials	422 Matching Fund for Library Purchases	427 Special Ed Fiscal Supp. Perf. Grant	429 Other State Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,220
33,877	-	11,605	-	6,985,361	135	-	711,566
-	237,881	1,149,507	-	-	-	-	-
33,877	237,881	1,161,112	-	6,985,361	135	-	715,786
-	-	916,635	-	6,985,181	-	110,620	3,000
-	-	-	-	-	135	-	-
-	-	64,479	-	-	-	-	300
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	244,246	-
-	-	-	-	-	-	-	-
-	237,881	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	169,349	-	-	-	-	-
-	-	-	-	180	-	-	711,026
33,877	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10,649	-	-	-	-	1,460
33,877	237,881	1,161,112	-	6,985,361	135	354,866	715,786
-	-	-	-	-	-	(354,866)	-
-	-	-	-	-	-	354,866	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

UNITED INDEPENDENT SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2021

DRAFT

Data Control Codes	461 Campus Activity Funds	483 Partners for Scholars	484 Migrant Program Grant	485 Innovative Technology Fund
REVENUES:				
5700 Total Local and Intermediate Sources	\$ 787,171	\$ -	\$ -	\$ 2,249
5800 State Program Revenues	-	-	-	-
5900 Federal Program Revenues	-	-	-	-
5020 Total Revenues	787,171	-	-	2,249
EXPENDITURES:				
Current:				
0011 Instruction	-	-	-	1,892,983
0012 Instructional Resources and Media Services	-	-	-	-
0013 Curriculum and Instructional Staff Development	-	-	-	-
0021 Instructional Leadership	-	-	-	-
0023 School Leadership	978,172	-	-	-
0031 Guidance, Counseling, and Evaluation Services	-	-	-	-
0032 Social Work Services	-	-	-	-
0033 Health Services	-	-	-	-
0034 Student (Pupil) Transportation	-	-	-	79,199
0035 Food Services	-	-	-	-
0036 Extracurricular Activities	-	-	-	-
0041 General Administration	-	-	-	38,854
0051 Facilities Maintenance and Operations	-	-	-	-
0052 Security and Monitoring Services	-	-	-	-
0053 Data Processing Services	-	-	-	-
0061 Community Services	-	-	-	-
6030 Total Expenditures	978,172	-	-	2,011,036
1200 Net Change in Fund Balance	(191,001)	-	-	(2,008,787)
0100 Fund Balance - September 1 (Beginning)	1,366,040	-	-	4,545,924
3000 Fund Balance - August 31 (Ending)	\$ 1,175,039	\$ -	\$ -	\$ 2,537,137

486 Police Task Force	Total Nonmajor Governmental Funds
\$ -	\$ 812,117
-	8,465,562
16,165	58,155,506
16,165	67,433,185
-	30,709,644
-	86,336
-	3,880,206
-	2,086,428
-	1,553,400
-	3,088,891
-	11,706
-	83,217
-	147,870
-	26,258,233
-	8,236
-	571,389
-	1,043,293
43,332	121,576
-	5,765
-	358,816
43,332	70,015,006
(27,167)	(2,581,821)
39,226	6,306,056
\$ 12,059	\$ 3,724,235