

**UNIFIED SCHOOL DISTRICT NO. 205
LEON, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2020**



**BUSBY
FORD &
REIMER, LLC**

UNIFIED SCHOOL DISTRICT NO. 205
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JUNE 30, 2020

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BUSBY
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INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 205
Leon, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 205, Leon, Kansas**, as of and for the year ended **June 30, 2020**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

**Board of Education
Unified School District No. 205**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 205, Leon, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 205, Leon, Kansas**, as of **June 30, 2020**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 205, Leon, Kansas**, as of **June 30, 2020**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Unified School District No. 205**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2019 basic financial statement upon which we rendered an unmodified opinion dated January 8, 2020. The 2019 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
November 30, 2020

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 916	\$ 0	\$ 4,370,271	\$ 4,367,801	\$ 3,386	\$ 3,830	\$ 7,216
Special Purpose Funds							
Supplemental General	57,481	0	1,389,168	1,362,419	84,230	49,017	133,247
At Risk (K-12)	0	0	376,173	376,173	0	0	0
Bilingual Education	0	0	817	817	0	0	0
Capital Outlay	189,906	0	519,904	589,916	119,894	0	119,894
Driver Training	6,377	0	2,744	3,883	5,238	0	5,238
Food Service	50,190	0	198,779	186,087	62,882	0	62,882
Professional Development	0	0	0	0	0	670	670
Special Education	0	0	824,558	824,558	0	0	0
Career and Postsecondary Education	0	0	68,932	68,932	0	0	0
KPERS Contribution	0	0	520,819	520,819	0	0	0
Federal Funds	0	0	123,816	123,816	0	418	418
Gifts and Grants	10,780	0	16,021	15,300	11,501	0	11,501
Contingency Reserve	228,581	0	0	0	228,581	0	228,581
Textbook Rental and Student Material							
Revolving	410	0	1,277	0	1,687	8,762	10,449
District Activity Funds	3,100	0	43,631	45,224	1,507	0	1,507
Bond and Interest	300,196	0	16	0	300,212	0	300,212
	<u>\$ 847,937</u>	<u>\$ 0</u>	<u>\$ 8,456,926</u>	<u>\$ 8,485,745</u>	<u>\$ 819,118</u>	<u>\$ 62,697</u>	<u>\$ 881,815</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 631,518
Certificates of Deposit	423,330
	1,054,848
Agency Funds	(173,033)
	<u>\$ 881,815</u>

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

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 205 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Leon, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2020.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

- | | |
|----------------------------|---|
| • Federal Funds | Gifts and Grants Fund |
| • Contingency Reserve Fund | Textbook Rental & Student Material Revolving Fund |
| • District Activity Funds | |

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

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 2 - In Substance Receipt in Transit:

The District received \$198,433 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

Note 3 - Defined Benefit Pension Plan:

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

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

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment for \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$520,819 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,584,252. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:				
	At Risk (K-12)	Bilingual Education	Special Education	Career and Postsecondary Education	Total
General Fund	\$ 0	\$ 0	\$ 763,554	\$ 50,727	\$ 814,281
Supplemental General Fund	376,173	817	61,004	0	437,994
	<u>\$ 376,173</u>	<u>\$ 817</u>	<u>\$ 824,558</u>	<u>\$ 50,727</u>	<u>\$ 1,252,275</u>

Note 6 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 7 - Compensated Absences:

Sick Leave

Full-time teachers contracted for twelve-month positions start each school year with 10 days of sick leave with full pay. Teachers may accumulate unused sick leave to a total of 70 days. Classified personnel contracted for twelve-month positions start each school year with 9 days of sick leave with full pay and may accumulate to a total of 50 days. Although there is not a policy that states accrued sick leave will be paid to employees retiring or terminating, as a matter of past practice, some personnel requesting payment for their accumulated leave have been compensated for it.

Vacation

Twelve-month, non-teacher personnel are provided vacation based on years of service. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated or carried forward. Hence, there is no estimated liability for accrued vacation pay at June 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 8 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$1,054,848 and the bank balance was \$1,355,286. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$419,887 was covered by federal depository insurance and the remaining \$935,399 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through November 30, 2020, the date which the financial statement was available to be issued.

Beginning around March 2020, the COVID-19 virus has been declared a global pandemic and there continues to be uncertainty surrounding the spread and duration of the virus. Operating continuity could be severely impacted for months or beyond as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to the financial statement as a result of this uncertainty.

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2020

Note 10 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 11 - Long-Term Debt:

Principal payments and interest payments are due annually for Lease Purchase Agreements.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreements				
QSCB Bonds	1.86 - 5.40	3/13/10	\$ 1,300,000	5/13/20
Energy Equipment	4.33	4/13/07	\$ 872,512	4/13/22

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements					
QSCB Bonds	\$ 130,000	\$ 0	\$ 130,000	\$ 0	\$ 6,552
Energy Equipment	221,441	0	70,708	150,733	9,588
Total	<u>\$ 351,441</u>	<u>\$ 0</u>	<u>\$ 200,708</u>	<u>\$ 150,733</u>	<u>\$ 16,140</u>

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2021	\$ 73,769	\$ 6,527	\$ 80,296
2022	76,964	3,333	80,297
	<u>\$ 150,733</u>	<u>\$ 9,860</u>	<u>\$ 160,593</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 4,453,744	\$ (92,149)	\$ 6,206	\$ 4,367,801	\$ 4,367,801	\$ 0
Special Purpose Funds						
Supplemental General	1,385,938	(23,519)	0	1,362,419	1,362,419	0
At Risk (K-12)	460,013	0	0	460,013	376,173	(83,840)
Bilingual Education	1,525	0	0	1,525	817	(708)
Capital Outlay	581,650	0	8,266	589,916	589,916	0
Driver Training	12,127	0	0	12,127	3,883	(8,244)
Food Service	263,039	0	0	263,039	186,087	(76,952)
Professional Development	45,000	0	0	45,000	0	(45,000)
Special Education	827,700	0	0	827,700	824,558	(3,142)
Career and Postsecondary Education	73,700	0	0	73,700	68,932	(4,768)
KPERS Contribution	608,145	0	0	608,145	520,819	(87,326)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	123,816	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	15,300	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	45,224	XXXXXXXXXX
Bond and Interest	0	0	0	0	0	0
	<u>\$ 8,712,581</u>	<u>\$ (115,668)</u>	<u>\$ 14,472</u>	<u>\$ 8,611,385</u>	<u>\$ 8,485,745</u>	<u>\$ (309,980)</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 24,605	\$ 8,676	\$ 0	\$ 8,676
State Sources	4,060,083	4,361,595	4,453,744	(92,149)
	<u>4,084,688</u>	<u>4,370,271</u>	<u>\$ 4,453,744</u>	<u>\$ (83,473)</u>
Expenditures				
Instruction	1,924,976	2,025,057	\$ 2,061,094	\$ (36,037)
Student Support Services	231,358	282,651	250,700	31,951
Instructional Support Staff	153,106	98,191	163,950	(65,759)
General Administration	299,126	293,515	322,310	(28,795)
School Administration	365,954	338,719	362,150	(23,431)
Operations & Maintenance	299,800	309,872	488,400	(178,528)
Student Transportation Services	246,002	205,515	257,220	(51,705)
Transfers	563,450	814,281	547,920	266,361
Adjustment to Comply with Legal Max	0	0	(92,149)	92,149
Adjustment for Qualifying Budget Credits	0	0	6,206	(6,206)
	<u>4,083,772</u>	<u>4,367,801</u>	<u>\$ 4,367,801</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	916	2,470		
Unencumbered Cash, Beginning	0	916		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 916</u>	<u>\$ 3,386</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 597,855	\$ 705,176	\$ 649,037	\$ 56,139
County Sources	123,137	133,575	119,500	14,075
State Sources	545,422	550,417	559,919	(9,502)
	<u>1,266,414</u>	<u>1,389,168</u>	<u>\$ 1,328,456</u>	<u>\$ 60,712</u>
Expenditures				
Instruction	671,988	378,490	\$ 150,670	\$ 227,820
Student Support Services	354	646	1,000	(354)
Operations & Maintenance	368,471	477,627	385,000	92,627
Student Transportation Services	0	67,662	0	67,662
Transfers	296,990	437,994	849,268	(411,274)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(23,519)</u>	<u>23,519</u>
	<u>1,337,803</u>	<u>1,362,419</u>	<u>\$ 1,362,419</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(71,389)	26,749		
Unencumbered Cash, Beginning	128,870	57,481		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 57,481</u>	<u>\$ 84,230</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 120,001	\$ 376,173	\$ 460,013	\$ (83,840)
	<u>120,001</u>	<u>376,173</u>	<u>\$ 460,013</u>	<u>\$ (83,840)</u>
Expenditures				
Instruction	120,001	376,173	\$ 460,013	\$ (83,840)
	<u>120,001</u>	<u>376,173</u>	<u>\$ 460,013</u>	<u>\$ (83,840)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 803	\$ 817	\$ 1,525	\$ (708)
	<u>803</u>	<u>817</u>	<u>\$ 1,525</u>	<u>\$ (708)</u>
Expenditures				
Instruction	803	817	\$ 1,525	\$ (708)
	<u>803</u>	<u>817</u>	<u>\$ 1,525</u>	<u>\$ (708)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 824,189	\$ 378,620	\$ 317,682	\$ 60,938
County Sources	48,064	48,988	49,905	(917)
State Sources	77,452	92,296	92,294	2
	<u>949,705</u>	<u>519,904</u>	<u>\$ 459,881</u>	<u>\$ 60,023</u>
Expenditures				
Instruction	134,996	3,454	\$ 100,000	\$ (96,546)
Student Support Services	5,181	0	0	0
General Administration	0	189,776	0	189,776
School Administration	0	900	0	900
Operations & Maintenance	40,798	0	20,000	(20,000)
Student Transportation Services	82,689	168,205	100,000	68,205
Site Improvements	175,134	13,183	200,000	(186,817)
Building Improvements	392,810	207,846	155,098	52,748
Debt Service	12,870	6,552	6,552	0
Adjustment for Qualifying Budget Credits	0	0	8,266	(8,266)
	<u>844,478</u>	<u>589,916</u>	<u>\$ 589,916</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	105,227	(70,012)		
Unencumbered Cash, Beginning	84,679	189,906		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 189,906</u>	<u>\$ 119,894</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,090	\$ 274	\$ 2,500	\$ (2,226)
State Sources	3,234	2,470	3,250	(780)
	<u>5,324</u>	<u>2,744</u>	<u>\$ 5,750</u>	<u>\$ (3,006)</u>
Expenditures				
Instruction	6,384	3,883	\$ 12,127	\$ (8,244)
	<u>6,384</u>	<u>3,883</u>	<u>\$ 12,127</u>	<u>\$ (8,244)</u>
Receipts Over (Under) Expenditures	(1,060)	(1,139)		
Unencumbered Cash, Beginning	7,437	6,377		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 6,377</u>	<u>\$ 5,238</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 67,236	\$ 53,591	\$ 66,322	\$ (12,731)
State Sources	2,029	1,947	1,778	169
Federal Sources	146,514	143,241	144,749	(1,508)
	<u>215,779</u>	<u>198,779</u>	<u>\$ 212,849</u>	<u>\$ (14,070)</u>
Expenditures				
Food Service Operation	<u>207,949</u>	<u>186,087</u>	<u>\$ 263,039</u>	<u>\$ (76,952)</u>
	<u>207,949</u>	<u>186,087</u>	<u>\$ 263,039</u>	<u>\$ (76,952)</u>
Receipts Over (Under) Expenditures	7,830	12,692		
Unencumbered Cash, Beginning	42,360	50,190		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 50,190</u>	<u>\$ 62,882</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Professional Development Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 0	\$ 5,000	\$ (5,000)
Transfers	14,110	0	40,000	(40,000)
	<u>14,110</u>	<u>0</u>	<u>\$ 45,000</u>	<u>\$ (45,000)</u>
Expenditures				
Instructional Support Staff	42,770	0	\$ 45,000	\$ (45,000)
	<u>42,770</u>	<u>0</u>	<u>\$ 45,000</u>	<u>\$ (45,000)</u>
Receipts Over (Under) Expenditures	(28,660)	0		
Unencumbered Cash, Beginning	28,660	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Special Education Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 665,981	\$ 824,558	\$ 827,700	\$ (3,142)
	<u>665,981</u>	<u>824,558</u>	<u>\$ 827,700</u>	<u>\$ (3,142)</u>
Expenditures				
Instruction	749,447	747,273	\$ 776,000	\$ (28,727)
Student Transportation Services	41,534	77,285	51,700	25,585
	<u>790,981</u>	<u>824,558</u>	<u>\$ 827,700</u>	<u>\$ (3,142)</u>
Receipts Over (Under) Expenditures	(125,000)	0		
Unencumbered Cash, Beginning	125,000	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Career and Postsecondary Education Fund		Current Year		Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 3,928	\$ 0	\$ 3,928
State Sources	5,641	14,277	5,750	8,527
Transfers	59,545	50,727	67,950	(17,223)
	<u>65,186</u>	<u>68,932</u>	<u>\$ 73,700</u>	<u>\$ (4,768)</u>
Expenditures				
Instruction	<u>65,186</u>	<u>68,932</u>	<u>\$ 73,700</u>	<u>(4,768)</u>
	<u>65,186</u>	<u>68,932</u>	<u>\$ 73,700</u>	<u>\$ (4,768)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 347,944	\$ 520,819	\$ 608,145	\$ (87,326)
	<u>347,944</u>	<u>520,819</u>	<u>\$ 608,145</u>	<u>\$ (87,326)</u>
Expenditures				
Instruction	219,217	328,134	\$ 383,153	\$ (55,019)
Student Support Services	20,567	30,786	35,948	(5,162)
Instructional Support Staff	15,431	23,098	26,971	(3,873)
General Administration	20,714	31,006	36,204	(5,198)
School Administration	28,873	43,218	50,465	(7,247)
Operations & Maintenance	26,099	39,066	45,616	(6,550)
Student Transportation Services	15,601	23,352	27,268	(3,916)
Food Service Operation	1,442	2,159	2,520	(361)
	<u>347,944</u>	<u>520,819</u>	<u>\$ 608,145</u>	<u>\$ (87,326)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Bond and Interest Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 12,734	\$ 16	\$ 0	\$ 16
	<u>12,734</u>	<u>16</u>	<u>0</u>	<u>16</u>
Expenditures				
Debt Service	0	0	\$ 0	\$ 0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	12,734	16		
Unencumbered Cash, Beginning	287,462	300,196		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 300,196</u>	<u>\$ 300,212</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

<u>Federal Funds</u>			
		Prior Year	Current Year
		<u>Actual</u>	<u>Actual</u>
Cash Receipts			
Federal Sources		<u>\$ 163,721</u>	<u>\$ 123,816</u>
		<u>163,721</u>	<u>123,816</u>
Expenditures			
Instruction		<u>163,721</u>	<u>123,816</u>
		<u>163,721</u>	<u>123,816</u>
Receipts Over (Under) Expenditures		0	0
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 150	\$ 16,021
State Sources	8,821	0
	<u>8,971</u>	<u>16,021</u>
Expenditures		
Operations & Maintenance	<u>0</u>	15,300
	<u>0</u>	<u>15,300</u>
Receipts Over (Under) Expenditures	8,971	721
Unencumbered Cash, Beginning	1,809	10,780
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 10,780</u>	<u>\$ 11,501</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	228,581	228,581
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 228,581</u>	<u>\$ 228,581</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Textbook Rental and Student Material Revolving Fund			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources		\$ 2,158	\$ 1,277
		<u>2,158</u>	<u>1,277</u>
Expenditures			
Instruction		4,698	0
		<u>4,698</u>	<u>0</u>
Receipts Over (Under) Expenditures		(2,540)	1,277
Unencumbered Cash, Beginning		0	410
Prior Year Canceled Encumbrances		<u>2,950</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 410</u>	<u>\$ 1,687</u>

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School				
Boys Basketball	\$ 1,216	\$ 1,805	\$ 1,619	\$ 1,402
Activities	10	7,694	7,257	447
Art Club	3	0	0	3
Band	594	260	567	287
Baseball	2,076	2,579	2,318	2,337
Chamber Singers	21	0	0	21
Ecology	51	0	0	51
Cheerleaders	523	1,133	1,309	347
BMS Boys Basketball	147	250	318	79
Class of 2012	579	0	0	579
Weights	1,563	307	1,268	602
Class of 2005	404	0	0	404
Class of 2014	494	0	0	494
Class of 2007	1,490	0	0	1,490
Class of 2019	128	0	0	128
BMS Scholars Bowl	84	0	0	84
Crimestoppers	299	0	0	299
FFA	1,410	10,373	7,864	3,919
Cross Country	18	0	0	18
Drill Team	84	1,074	595	563
Spanish	126	1,171	466	831
Entrepreneurship	4,948	2,597	2,508	5,037
Faculty	132	577	0	709
FCA	181	550	680	51
FCCLA	474	0	0	474
Football	3,869	808	905	3,772
Music Dept	4,366	0	0	4,366
Girls Basketball	719	2,273	631	2,361
Interest	19	239	120	138
Library	1,213	1,199	1,430	982
Class of 2021	1,034	2,333	0	3,367
Madrigals	3,937	0	0	3,937
Newspaper	756	0	0	756
NHS	439	684	477	646
Play	3,495	820	1,607	2,708
Science for Life	2,369	0	0	2,369
	39,271	38,726	31,939	46,058

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School (continued)				
SADD	239	0	0	239
SCI Con	32	0	0	32
Softball	6,632	2,514	2,294	6,852
SRO	195	0	0	195
Student Council	1,676	110	354	1,432
Volleyball	1,353	2,848	3,059	1,142
After Prom	1,017	786	0	1,803
Special Needs	365	0	0	365
Yearbook	516	4,238	4,265	489
BMS Choir	3	0	0	3
Class of 2010	519	0	0	519
Outdoor Club	4,321	13,003	8,715	8,609
BMS Girls Basketball	1,594	523	458	1,659
Key Fob	10	0	0	10
Class of 2018	2,527	0	0	2,527
Track	3,144	5,763	4,119	4,788
Class of 2017	263	72	0	335
Class of 2020	2,537	0	943	1,594
Booster	6,492	9,165	4,203	11,454
BMS Volleyball	777	0	253	524
Class of 2011	1,039	0	0	1,039
Skills USA	327	0	226	101
Scholars Bowl	1,168	821	254	1,735
Mercantile	0	39,387	31,383	8,004
Wrestling	271	0	13	258
Class of 2013	1,832	0	0	1,832
Battle Buddies	51	0	0	51
BMS Stuco	1,057	953	0	2,010
Class of 2023	0	524	0	524
BMS Cheerleading	816	448	88	1,176
	<u>80,044</u>	<u>119,881</u>	<u>92,566</u>	<u>107,359</u>
Leon Grade School	<u>63,806</u>	<u>44,153</u>	<u>48,596</u>	<u>59,363</u>
	<u>63,806</u>	<u>44,153</u>	<u>48,596</u>	<u>59,363</u>
Flex Spending Account	<u>2,382</u>	<u>19,396</u>	<u>15,467</u>	<u>6,311</u>
Total Agency Funds	<u>\$ 146,232</u>	<u>\$ 183,430</u>	<u>\$ 156,629</u>	<u>\$ 173,033</u>

**UNIFIED SCHOOL DISTRICT NO. 205
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics	\$ 359	\$ 0	\$ 27,640	\$ 27,702	\$ 297	\$ 0	\$ 297
Concessions	2,741	0	15,991	17,522	1,210	0	1,210
Total District Activity Funds	<u>\$ 3,100</u>	<u>\$ 0</u>	<u>\$ 43,631</u>	<u>\$ 45,224</u>	<u>\$ 1,507</u>	<u>\$ 0</u>	<u>\$ 1,507</u>

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-19	Receipts	Expenditures	Unencumbered Cash 6-30-20
Department of Education						
Rural Education	84.358	\$ 32,974	\$ 0	\$ 32,974	\$ 32,974	\$ 0
		<u>32,974</u>	<u>0</u>	<u>32,974</u>	<u>32,974</u>	<u>0</u>
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	33,667				
National School Lunch Program	10.555	80,645				
Summer Food Service Program for Children	10.559	28,929				
		<u>143,241</u>	<u>0</u>	<u>143,241</u>	<u>143,241</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	75,016	0	75,016	75,016	0
Supporting Effective Instruction State Grants	84.367	15,826	0	15,826	15,826	0
		<u>90,842</u>	<u>0</u>	<u>90,842</u>	<u>90,842</u>	<u>0</u>
 Total Federal Awards		 \$ 267,057	 \$ 0	 \$ 267,057	 \$ 267,057	 \$ 0