UNIFIED SCHOOL DISTRICT NO. 205
LEON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

UNIFIED SCHOOL DISTRICT NO. 205
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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, 2021,** 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.

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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, 2021**, 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, 2021**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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 2020 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 2020 basic financial statement upon which we rendered an unmodified opinion dated November 30, 2020. The 2020 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
October 8, 2021

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 3,386	$ 0	$ 4,501,652	$ 4,502,568	$ 2,470	$ 128,403	$ 130,873
Special Purpose Funds							
Supplemental General	84,230	34,864	1,353,349	1,371,221	101,222	54,724	155,946
Preschool-Aged At-Risk	0	0	0	0	0	0	0
At Risk (K-12)	0	0	360,494	360,494	0	0	0
Bilingual Education	0	0	960	960	0	0	0
Capital Outlay	119,894	0	490,655	610,549	0	900	900
Driver Training	5,238	0	6,024	8,863	2,399	0	2,399
Food Service	62,882	0	277,772	253,060	87,594	0	87,594
Professional Development	0	0	16,785	16,785	0	3,020	3,020
Special Education	0	0	853,411	853,411	0	0	0
Career and Postsecondary Education	0	0	66,929	66,929	0	0	0
KPERS Contribution	0	0	502,569	502,569	0	0	0
Federal Funds	0	0	208,315	350,732	(142,417)	84,643	(57,774)
Gifts and Grants	11,501	0	1,641	8,372	4,770	0	4,770
Contingency Reserve	228,581	0	0	71,796	156,785	69,326	226,111
Textbook Rental and Student Material Revolving	1,687	0	3,286	0	4,973	8,762	13,735
District Activity Funds	1,507	0	47,272	53,280	(4,501)	8,581	4,080
Bond and Interest	300,212	0	8	0	300,220	0	300,220
	$ 819,118	$ 34,864	$ 8,691,122	$ 9,031,589	$ 513,515	$ 358,359	$ 871,874

Composition of Cash:		
	Checking and Money Market Accounts	$ 670,391
	Certificates of Deposit	423,358
		1,093,749
	Agency Funds	(221,875)
		$ 871,874

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

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2021

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.

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, 2021.

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.

Note 2 - In Substance Receipt in Transit:

The District received $274,601 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The 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 $502,569 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $5,259,792. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The 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, 2020. 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.

Note 5 - Interfund Transactions:

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

	Transfer to:						
Transfer from:	At Risk (K-12)	Bilingual Education	Driver Training	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 0	$ 0	$ 3,124	$ 0	$ 567,749	$ 62,823	$ 633,696
Supplemental General Fund	360,494	960	0	8,162	276,500	0	646,116
	$ 360,494	$ 960	$ 3,124	$ 8,162	$ 844,249	$ 62,823	$ 1,279,812

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, 2021.

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, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,093,749 and the bank balance was $1,285,058. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $474,453 was covered by federal depository insurance and the remaining $810,605 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 October 8, 2021, the date which the financial statement was available to be issued.

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 - Statutory Violation:

The District Activity Funds unencumbered cash balance was negative at the end of the year, in violation of K.S.A. 10-1113.

Note 12 - 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, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreements				
Energy Equipment	4.33	4/13/07	$ 872,512	4/13/22
Computer Equipment	1.64	5/13/21	$ 130,527	7/15/23
Building Improvements	2.75	4/28/21	$ 1,290,000	9/1/31

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements					
Energy Equipment	$ 150,733	$ 0	$ 73,769	$ 76,964	$ 6,527
Computer Equipment	0	130,527	0	130,527	0
Building Improvements	0	1,290,000	0	1,290,000	0
	$ 150,733	$ 1,420,527	$ 73,769	$ 1,497,491	$ 6,527

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2022	$ 121,050	$ 33,393	$ 154,443
2023	147,868	35,452	183,320
2024	163,573	31,653	195,226
2025	120,000	27,638	147,638
2026	125,000	24,269	149,269
2027-2031	675,000	67,169	742,169
2032	145,000	1,994	146,994
	$ 1,497,491	$ 221,568	$ 1,719,059

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	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	$ 4,506,862	$ (10,245)	$ 5,951	$ 4,502,568	$ 4,502,568	$ 0
Special Purpose Funds						
Supplemental General	1,378,686	(7,465)	0	1,371,221	1,371,221	0
Preschool-Aged At-Risk	9,300	0	0	9,300	0	(9,300)
At Risk (K-12)	400,000	0	0	400,000	360,494	(39,506)
Bilingual Education	3,000	0	0	3,000	960	(2,040)
Capital Outlay	624,642	0	0	624,642	610,549	(14,093)
Driver Training	8,863	0	0	8,863	8,863	0
Food Service	272,802	0	0	272,802	253,060	(19,742)
Professional Development	40,000	0	0	40,000	16,785	(23,215)
Special Education	860,207	0	0	860,207	853,411	(6,796)
Career and Postsecondary Education	72,895	0	0	72,895	66,929	(5,966)
KPERS Contribution	590,088	0	0	590,088	502,569	(87,519)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	350,732	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,372	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	71,796	XXXXXXXXXX
Textbook Rental and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	53,280	XXXXXXXXXX
Bond and Interest	0	0	0	0	0	0
	$ 8,767,345	$ (17,710)	$ 5,951	$ 8,755,586	$ 9,031,589	$ (208,177)

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 8,676	$ 5,981	$ 0	$ 5,981
State Sources	4,361,595	4,495,671	4,506,862	(11,191)
	4,370,271	4,501,652	$ 4,506,862	$ (5,210)
Expenditures				
Instruction	2,025,057	2,396,866	$ 2,080,089	$ 316,777
Student Support Services	282,651	229,120	291,364	(62,244)
Instructional Support Staff	98,191	92,999	100,949	(7,950)
General Administration	293,515	471,256	283,239	188,017
School Administration	338,719	345,018	349,342	(4,324)
Central Services	0	14,351	0	14,351
Operations & Maintenance	309,872	134,241	317,646	(183,405)
Student Transportation Services	205,515	185,021	215,831	(30,810)
Transfers	814,281	633,696	868,402	(234,706)
Adjustment to Comply with Legal Max	0	0	(10,245)	10,245
Adjustment for Qualifying Budget Credits	0	0	5,951	(5,951)
	4,367,801	4,502,568	$ 4,502,568	$ 0
Receipts Over (Under) Expenditures	2,470	(916)		
Unencumbered Cash, Beginning	916	3,386		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,386	$ 2,470		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 705,176	$ 670,667	$ 626,344	$ 44,323
County Sources	133,575	126,241	108,641	17,600
State Sources	550,417	556,441	559,471	(3,030)
	1,389,168	1,353,349	$ 1,294,456	$ 58,893
Expenditures				
Instruction	378,490	292,022	$ 400,303	$ (108,281)
Student Support Services	646	354	700	(346)
Operations & Maintenance	477,627	350,472	470,683	(120,211)
Student Transportation Services	67,662	82,257	0	82,257
Transfers	437,994	646,116	507,000	139,116
Adjustment to Comply with Legal Max	0	0	(7,465)	7,465
	1,362,419	1,371,221	$ 1,371,221	$ 0
Receipts Over (Under) Expenditures	26,749	(17,872)		
Unencumbered Cash, Beginning	57,481	84,230		
Prior Year Canceled Encumbrances	0	34,864		
Unencumbered Cash, Ending	$ 84,230	$ 101,222		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 9,300	$ (9,300)
	0	0	$ 9,300	$ (9,300)
Expenditures				
Instruction	0	0	$ 9,300	$ (9,300)
	0	0	$ 9,300	$ (9,300)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 376,173	$ 360,494	$ 400,000	$ (39,506)
	376,173	360,494	$ 400,000	$ (39,506)
Expenditures				
Instruction	376,173	360,494	$ 400,000	$ (39,506)
	376,173	360,494	$ 400,000	$ (39,506)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 817	$ 960	$ 3,000	$ (2,040)
	817	960	$ 3,000	$ (2,040)
Expenditures				
Instruction	817	960	$ 3,000	$ (2,040)
	817	960	$ 3,000	$ (2,040)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 378,620	$ 353,258	$ 364,436	$ (11,178)
County Sources	48,988	54,109	53,608	501
State Sources	92,296	83,288	83,288	0
	519,904	490,655	$ 501,332	$ (10,677)
Expenditures				
Instruction	3,454	32,647	$ 52,142	$ (19,495)
Student Support Services	0	749	5,000	(4,251)
General Administration	189,776	234,746	185,000	49,746
School Administration	900	0	1,000	(1,000)
Operations & Maintenance	0	29,523	0	29,523
Student Transportation Services	168,205	7,601	160,000	(152,399)
Site Improvements	13,183	0	15,000	(15,000)
Building Improvements	207,846	305,283	200,000	105,283
Debt Service	6,552	0	6,500	(6,500)
	589,916	610,549	$ 624,642	$ (14,093)
Receipts Over (Under) Expenditures	(70,012)	(119,894)		
Unencumbered Cash, Beginning	189,906	119,894		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 119,894	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 274	$ 2,900	$ 1,000	$ 1,900
State Sources	2,470	0	2,625	(2,625)
Transfers	0	3,124	0	3,124
	2,744	6,024	$ 3,625	$ 2,399
Expenditures				
Instruction	3,883	8,863	$ 8,863	$ 0
	3,883	8,863	$ 8,863	$ 0
Receipts Over (Under) Expenditures	(1,139)	(2,839)		
Unencumbered Cash, Beginning	6,377	5,238		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,238	$ 2,399		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 53,591	$ 7,268	$ 58,822	$ (51,554)
State Sources	1,947	2,768	1,778	990
Federal Sources	143,241	267,736	149,320	118,416
	198,779	277,772	$ 209,920	$ 67,852
Expenditures				
Food Service Operation	186,087	253,060	$ 272,802	$ (19,742)
	186,087	253,060	$ 272,802	$ (19,742)
Receipts Over (Under) Expenditures	12,692	24,712		
Unencumbered Cash, Beginning	50,190	62,882		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 62,882	$ 87,594		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 8,623	$ 6,000	$ 2,623
Transfers	0	8,162	34,000	(25,838)
	0	16,785	$ 40,000	$ (23,215)
Expenditures				
Instructional Support Staff	0	16,785	$ 40,000	$ (23,215)
	0	16,785	$ 40,000	$ (23,215)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 0	$ 9,162	$ 0	$ 9,162
Transfers	824,558	844,249	860,207	(15,958)
	824,558	853,411	$ 860,207	$ (6,796)
Expenditures				
Instruction	747,273	785,175	$ 780,495	$ 4,680
Student Transportation Services	77,285	68,236	79,712	(11,476)
	824,558	853,411	$ 860,207	$ (6,796)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,928	$ 4,106	$ 4,000	$ 106
State Sources	14,277	0	0	0
Transfers	50,727	62,823	68,895	(6,072)
	68,932	66,929	$ 72,895	$ (5,966)
Expenditures				
Instruction	68,932	66,929	$ 72,895	$ (5,966)
	68,932	66,929	$ 72,895	$ (5,966)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 520,819	$ 502,569	$ 590,088	$ (87,519)
	520,819	502,569	$ 590,088	$ (87,519)
Expenditures				
Instruction	328,134	351,562	$ 371,776	$ (20,214)
Student Support Services	30,786	31,229	34,880	(3,651)
Instructional Support Staff	23,098	11,200	26,170	(14,970)
General Administration	31,006	22,148	35,129	(12,981)
School Administration	43,218	37,841	48,967	(11,126)
Operations & Maintenance	39,066	30,127	44,262	(14,135)
Student Transportation Services	23,352	18,462	26,458	(7,996)
Food Service Operation	2,159	0	2,446	(2,446)
	520,819	502,569	$ 590,088	$ (87,519)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bond and Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 16	$ 8	$ 0	$ 8
	16	8	$ 0	$ 8
Expenditures				
Debt Service	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	16	8		
Unencumbered Cash, Beginning	300,196	300,212		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 300,212	$ 300,220		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 123,816	$ 208,315
	123,816	208,315
Expenditures		
Instruction	123,816	350,732
	123,816	350,732
Receipts Over (Under) Expenditures	0	(142,417)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ (142,417)

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 16,021	$ 1,641
	16,021	1,641
Expenditures		
Operations & Maintenance	15,300	8,372
	15,300	8,372
Receipts Over (Under) Expenditures	721	(6,731)
Unencumbered Cash, Beginning	10,780	11,501
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 11,501	$ 4,770

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Operations & Maintenance	0	71,796
	0	71,796
Receipts Over (Under) Expenditures	0	(71,796)
Unencumbered Cash, Beginning	228,581	228,581
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 228,581	$ 156,785

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook Rental and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 1,277	$ 3,286
	1,277	3,286
Expenditures		
Instruction	0	0
	0	0
Receipts Over (Under) Expenditures	1,277	3,286
Unencumbered Cash, Beginning	410	1,687
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,687	$ 4,973

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School				
Boys Basketball	$ 1,402	$ 1,654	$ 2,876	$ 180
Activities	447	8,799	7,105	2,141
Art Club	3	20	0	23
Band	287	1,218	1,099	406
Baseball	2,337	303	569	2,071
Chamber Singers	21	0	21	0
Ecology	51	375	375	51
Cheerleaders	347	2,980	2,773	554
BMS Boys Basketball	79	0	0	79
Class of 2012	579	0	0	579
Weights	602	3,207	1,584	2,225
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	3,919	12,248	11,418	4,749
Cross Country	18	0	0	18
Drill Team	563	335	738	160
Spanish	831	450	787	494
Entrepreneurship	5,037	3,659	2,348	6,348
Faculty	709	0	52	657
FCA	51	0	0	51
FCCLA	474	0	0	474
Football	3,772	723	0	4,495
Music Dept	4,366	24	0	4,390
Girls Basketball	2,361	1,514	0	3,875
Interest	138	1,243	1,038	343
Class of 2024	0	257	0	257
Library	982	21	500	503
Class of 2021	3,367	2,343	1,521	4,189
Madrigals	3,937	185	695	3,427
Newspaper	756	0	510	246
NHS	646	972	0	1,618
Play	2,708	0	59	2,649
Science for Life	2,369	0	0	2,369
	46,058	42,530	36,068	52,520

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	6,852	261	2,609	4,504
SRO	195	0	0	195
Student Council	1,432	251	336	1,347
Volleyball	1,142	970	0	2,112
After Prom	1,803	6,532	3,651	4,684
Special Needs	365	0	0	365
Yearbook	489	2,500	2,706	283
BMS Choir	3	0	3	0
Class of 2010	519	0	0	519
Outdoor Club	8,609	4,988	2,184	11,413
BMS Girls Basketball	1,659	390	0	2,049
Key Fob	10	0	0	10
Class of 2018	2,527	0	0	2,527
Shop	0	1,357	130	1,227
Track	4,788	3,237	7,505	520
Class of 2017	335	0	0	335
Class of 2020	1,594	0	56	1,538
Booster	11,454	2,548	5,637	8,365
BMS Volleyball	524	0	0	524
Class of 2011	1,039	0	0	1,039
Skills USA	101	194	295	0
Scholars Bowl	1,735	0	20	1,715
Mercantile	8,004	96,027	61,966	42,065
Wrestling	258	543	197	604
Class of 2013	1,832	0	0	1,832
Battle Buddies	51	0	0	51
BMS Stuco	2,010	1,274	65	3,219
Class of 2023	524	482	87	919
BMS Cheerleading	1,176	160	99	1,237
	107,359	164,244	123,614	147,989
Leon Grade School	59,363	53,714	47,991	65,086
	59,363	53,714	47,991	65,086
Flex Spending Account	6,311	23,240	20,751	8,800
Total Agency Funds	$ 173,033	$ 241,198	$ 192,356	$ 221,875

UNIFIED SCHOOL DISTRICT NO. 205
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 297	$ 0	$ 34,428	$ 42,103	$ (7,378)	$ 8,581	$ 1,203
Concessions	1,210	0	12,844	11,177	2,877	0	2,877
Total District Activity Funds	$ 1,507	$ 0	$ 47,272	$ 53,280	$ (4,501)	$ 8,581	$ 4,080

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
(Passes Through Kansas Department of Education)						
Department of Agriculture						
National School Lunch Program	10.555	$ 3,281				
Summer Food Service Program for Children	10.559	264,455				
		267,736	$ 0	$ 267,736	$ 253,060	$ 14,676
Department of Education						
Title I Grants to Local Educational Agencies	84.010	59,209	0	59,209	79,209	(20,000)
Supporting Effective Instruction State Grants	84.367	17,117	0	17,117	17,117	0
Education Stabilization Fund	84.425	924,630	0	71,501	193,918	(122,417)
		1,000,956	0	147,827	290,244	(142,417)
(Passes Through Butler County)						
Department of the Treasury						
Coronavirus Relief Fund	21.019	69,650	0	69,650	69,650	0
Total Federal Awards		$ 1,338,342	$ 0	$ 485,213	$ 612,954	$ (127,741)