

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

**FINANCIAL STATEMENT
JUNE 30, 2022**



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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, 2022**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for 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 and Unmodified Opinions section of our report, the accompanying 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**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying 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, 2022**, 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.

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 205, Leon, Kansas**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

**Board of Education
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Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America

As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 205, Leon, 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.

Responsibilities of Management 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Unified School District No. 205, Leon, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 **Unified School District No. 205, Leon, Kansas'** internal control. According, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the **Unified School District No. 205, Leon, Kansas'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary 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.

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Unified School District No. 205, Leon, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated October 8, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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: <https://admin.ks.gov/offices/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
October 10, 2022

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 2,470	\$ 3,830	\$ 4,523,873	\$ 4,526,297	\$ 3,876	\$ 14,310	\$ 18,186
Special Purpose Funds							
Supplemental General	101,222	7,451	1,404,515	1,511,622	1,566	33,482	35,048
At Risk (K-12)	0	0	491,089	491,089	0	0	0
Bilingual Education	0	0	1,100	1,100	0	0	0
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	0	0	514,161	289,819	224,342	0	224,342
Driver Training	2,399	0	6,534	6,221	2,712	0	2,712
Food Service	87,534	0	273,959	241,677	119,816	2,974	122,790
Professional Development	0	0	0	0	0	670	670
Special Education	0	0	883,146	883,146	0	0	0
Career and Postsecondary Education	0	0	69,000	69,000	0	0	0
KPERs Contribution	0	0	526,742	526,742	0	0	0
Federal Funds	(142,417)	0	448,163	349,566	(43,820)	418	(43,402)
Gifts and Grants	4,770	0	543	0	5,313	0	5,313
Contingency Reserve	156,785	0	0	0	156,785	0	156,785
Textbook Rental and Student Material							
Revolving	4,973	0	4,119	0	9,092	8,762	17,854
District Activity Funds	(4,501)	0	51,286	41,698	5,087	0	5,087
Bond and Interest	300,220	0	0	0	300,220	0	300,220
	<u>\$ 513,455</u>	<u>\$ 11,281</u>	<u>\$ 9,198,230</u>	<u>\$ 8,937,977</u>	<u>\$ 784,989</u>	<u>\$ 60,616</u>	<u>\$ 845,605</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 683,235
Certificates of Deposit	423,294
	<u>1,106,529</u>
Agency Funds	(260,924)
	<u>\$ 845,605</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, 2022

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-used 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, 2022

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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, 2022.

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
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook Rental and Student Material Revolving Fund

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, 2022

Note 2 - In Substance Receipt in Transit:

The District received \$197,235 subsequent to June 30, 2022, 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, 2022.

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 payments of \$19.4 million starting in fiscal year 2020.

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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 Senate Bill 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 \$526,742 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,078,234. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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, 2022

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	\$ 368,950	\$ 0	\$ 843,829	\$ 0	\$ 1,212,779
Supplemental General Fund	122,139	1,100	11,399	66,550	201,188
	<u>\$ 491,089</u>	<u>\$ 1,100</u>	<u>\$ 855,228</u>	<u>\$ 66,550</u>	<u>\$ 1,413,967</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, 2022.

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$1,106,529 and the bank balance was \$1,421,910. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$921,910 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 10, 2022, the date which the financial statement was available to be issued.

Subsequent to June 30, 2022, the District entered into a noncancelable equipment lease for maintenance equipment in the amount of \$44,299. Terms of the lease agreement calls for three annual payments of \$15,528.01 with an interest rate of 5.25% commencing July 19, 2022 and ending July 19, 2024.

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.

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 11 - Long-Term Debt:

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

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreements				
Energy Equipment	4.33	4/13/2007	\$ 872,512	4/13/2022
Computer Equipment	1.64	5/13/2021	\$ 130,527	7/15/2023
Building Improvements	2.75	4/28/2021	\$ 1,290,000	9/1/2031
Building Improvements	2.46	12/29/2021	\$ 580,000	9/1/2031

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements					
Energy Equipment	\$ 76,964	\$ 0	\$ 76,964	\$ 0	\$ 3,333
Computer Equipment	130,527	0	44,086	86,441	202
Building Improvements	1,290,000	0	0	1,290,000	29,858
Building Improvements	0	580,000	0	580,000	0
	<u>\$ 1,497,491</u>	<u>\$ 580,000</u>	<u>\$ 121,050</u>	<u>\$ 1,956,441</u>	<u>\$ 33,393</u>

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2023	\$ 202,868	\$ 51,500	\$ 254,368
2024	218,573	43,892	262,465
2025	175,000	38,523	213,523
2026	180,000	33,801	213,801
2027	185,000	28,942	213,942
2028-2032	995,000	67,404	1,062,404
	<u>\$ 1,956,441</u>	<u>\$ 264,062</u>	<u>\$ 2,220,503</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	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	\$ 4,615,820	\$ (181,195)	\$ 91,672	\$ 4,526,297	\$ 4,526,297	\$ 0
Special Purpose Funds						
Supplemental General	1,511,622	0	0	1,511,622	1,511,622	0
At Risk (K-12)	494,305	0	0	494,305	491,089	(3,216)
Bilingual Education	1,100	0	0	1,100	1,100	0
Virtual Education	35,000	0	0	35,000	0	(35,000)
Capital Outlay	518,300	0	0	518,300	289,819	(228,481)
Driver Training	10,099	0	0	10,099	6,221	(3,878)
Food Service	374,219	0	0	374,219	241,677	(132,542)
Professional Development	0	0	0	0	0	0
Special Education	905,280	0	0	905,280	883,146	(22,134)
Career and Postsecondary Education	69,000	0	0	69,000	69,000	0
KPERS Contribution	608,109	0	0	608,109	526,742	(81,367)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	349,566	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	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	41,698	XXXXXXXXXX
Bond and Interest	0	0	0	0	0	0
	<u>\$ 9,142,854</u>	<u>\$ (181,195)</u>	<u>\$ 91,672</u>	<u>\$ 9,053,331</u>	<u>\$ 8,937,977</u>	<u>\$ (506,618)</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,981	\$ 93,120	\$ 0	\$ 93,120
State Sources	4,495,671	4,430,753	4,615,820	(185,067)
	<u>4,501,652</u>	<u>4,523,873</u>	<u>\$ 4,615,820</u>	<u>\$ (91,947)</u>
Expenditures				
Instruction	2,396,866	1,695,060	\$ 2,039,985	\$ (344,925)
Student Support Services	229,120	285,530	235,993	49,537
Instructional Support Staff	92,999	112,505	95,590	16,915
General Administration	471,256	314,879	467,815	(152,936)
School Administration	345,018	334,453	352,795	(18,342)
Central Services	14,351	0	0	0
Operations & Maintenance	134,241	271,041	137,613	133,428
Student Transportation Services	185,021	300,050	189,445	110,605
Transfers	633,696	1,212,779	1,096,584	116,195
Adjustment to Comply with Legal Max	0	0	(181,195)	181,195
Adjustment for Qualifying Budget Credits	0	0	91,672	(91,672)
	<u>4,502,568</u>	<u>4,526,297</u>	<u>\$ 4,526,297</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(916)	(2,424)		
Unencumbered Cash, Beginning	3,386	2,470		
Prior Year Canceled Encumbrances	<u>0</u>	<u>3,830</u>		
Unencumbered Cash, Ending	<u>\$ 2,470</u>	<u>\$ 3,876</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Supplemental General Fund</u>			<u>Current Year</u>		
	Prior Year				Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>		<u>Over (Under)</u>
Cash Receipts					
Local Sources	\$ 670,667	\$ 674,236	\$ 639,683	\$	34,553
County Sources	126,241	123,816	164,254		(40,438)
State Sources	556,441	606,463	606,463		0
	<u>1,353,349</u>	<u>1,404,515</u>	<u>\$ 1,410,400</u>	\$	<u>(5,885)</u>
Expenditures					
Instruction	292,022	945,916	\$ 608,414	\$	337,502
Student Support Services	354	354	500		(146)
Operations & Maintenance	350,472	309,604	17,000		292,604
Student Transportation Services	82,257	54,560	481,607		(427,047)
Transfers	646,116	201,188	404,101		(202,913)
	<u>1,371,221</u>	<u>1,511,622</u>	<u>\$ 1,511,622</u>	\$	<u>0</u>
Receipts Over (Under) Expenditures	(17,872)	(107,107)			
Unencumbered Cash, Beginning	84,230	101,222			
Prior Year Canceled Encumbrances	<u>34,864</u>	<u>7,451</u>			
Unencumbered Cash, Ending	\$ 101,222	\$ 1,566			

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 360,494	\$ 491,089	\$ 494,305	\$ (3,216)
	<u>360,494</u>	<u>491,089</u>	<u>\$ 494,305</u>	<u>\$ (3,216)</u>
Expenditures				
Instruction	360,494	491,089	\$ 494,305	\$ (3,216)
	<u>360,494</u>	<u>491,089</u>	<u>\$ 494,305</u>	<u>\$ (3,216)</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 960	\$ 1,100	\$ 1,100	\$ 0
	<u>960</u>	<u>1,100</u>	<u>\$ 1,100</u>	<u>\$ 0</u>
Expenditures				
Instruction	960	1,100	\$ 1,100	\$ 0
	<u>960</u>	<u>1,100</u>	<u>\$ 1,100</u>	<u>\$ 0</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>		

U UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 0	\$ 0	\$ 35,000	\$ (35,000)
	<u>0</u>	<u>0</u>	<u>\$ 35,000</u>	<u>\$ (35,000)</u>
Expenditures				
Instruction	<u>0</u>	<u>0</u>	<u>\$ 35,000</u>	<u>\$ (35,000)</u>
	<u>0</u>	<u>0</u>	<u>\$ 35,000</u>	<u>\$ (35,000)</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>		

NIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 353,258	\$ 370,467	\$ 347,822	\$ 22,645
County Sources	54,109	49,554	76,338	(26,784)
State Sources	83,288	94,140	94,140	0
	<u>490,655</u>	<u>514,161</u>	<u>\$ 518,300</u>	<u>\$ (4,139)</u>
Expenditures				
Instruction	32,647	811	\$ 35,000	\$ (34,189)
Student Support Services	749	32,676	0	32,676
General Administration	234,746	0	200,000	(200,000)
School Administration	0	16,907	0	16,907
Operations & Maintenance	29,523	101,163	50,000	51,163
Student Transportation Services	7,601	0	10,000	(10,000)
Building Improvements	305,283	138,262	223,300	(85,038)
	<u>610,549</u>	<u>289,819</u>	<u>\$ 518,300</u>	<u>\$ (228,481)</u>
Receipts Over (Under) Expenditures	(119,894)	224,342		
Unencumbered Cash, Beginning	119,894	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 224,342</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,900	\$ 2,394	\$ 3,500	\$ (1,106)
State Sources	0	4,140	4,200	(60)
Transfers	3,124	0	0	0
	<u>6,024</u>	<u>6,534</u>	<u>\$ 7,700</u>	<u>\$ (1,166)</u>
Expenditures				
Instruction	<u>8,863</u>	<u>6,221</u>	<u>\$ 10,099</u>	<u>\$ (3,878)</u>
	<u>8,863</u>	<u>6,221</u>	<u>\$ 10,099</u>	<u>\$ (3,878)</u>
Receipts Over (Under) Expenditures	(2,839)	313		
Unencumbered Cash, Beginning	5,238	2,399		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,399</u>	<u>\$ 2,712</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 7,268	\$ 7,939	\$ 7,425	\$ 514
State Sources	2,768	1,883	2,000	(117)
Federal Sources	267,736	264,137	277,200	(13,063)
	<u>277,772</u>	<u>273,959</u>	<u>\$ 286,625</u>	<u>\$ (12,666)</u>
Expenditures				
Food Service Operation	<u>253,060</u>	<u>241,677</u>	<u>\$ 374,219</u>	<u>\$ (132,542)</u>
	<u>253,060</u>	<u>241,677</u>	<u>\$ 374,219</u>	<u>\$ (132,542)</u>
Receipts Over (Under) Expenditures	24,712	32,282		
Unencumbered Cash, Beginning	62,822	87,534		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 87,534</u>	<u>\$ 119,816</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 8,623	\$ 0	\$ 0	\$ 0
Transfers	8,162	0	0	0
	<u>16,785</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures				
Instructional Support Staff	16,785	0	\$ 0	\$ 0
	<u>16,785</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 9,162	\$ 27,918	\$ 0	\$ 27,918
Transfers	844,249	855,228	905,280	(50,052)
	<u>853,411</u>	<u>883,146</u>	<u>\$ 905,280</u>	<u>\$ (22,134)</u>
Expenditures				
Instruction	785,175	808,607	\$ 836,180	\$ (27,573)
Student Transportation Services	68,236	74,539	69,100	5,439
	<u>853,411</u>	<u>883,146</u>	<u>\$ 905,280</u>	<u>\$ (22,134)</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 4,106	\$ 2,450	\$ 4,000	\$ (1,550)
Transfers	62,823	66,550	65,000	1,550
	<u>66,929</u>	<u>69,000</u>	<u>\$ 69,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	66,929	69,000	\$ 69,000	\$ 0
	<u>66,929</u>	<u>69,000</u>	<u>\$ 69,000</u>	<u>\$ 0</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 502,569	\$ 526,742	\$ 608,109	\$ (81,367)
	<u>502,569</u>	<u>526,742</u>	<u>\$ 608,109</u>	<u>\$ (81,367)</u>
Expenditures				
Instruction	351,562	343,048	\$ 425,390	\$ (82,342)
Student Support Services	31,229	35,215	37,787	(2,572)
Instructional Support Staff	11,200	10,769	13,552	(2,783)
General Administration	22,148	25,942	26,799	(857)
School Administration	37,841	37,456	45,788	(8,332)
Operations & Maintenance	30,127	41,165	36,454	4,711
Student Transportation Services	18,462	30,622	22,339	8,283
Food Service Operation	0	2,525	0	2,525
	<u>502,569</u>	<u>526,742</u>	<u>\$ 608,109</u>	<u>\$ (81,367)</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Federal Funds</u>	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 208,315	\$ 448,163
	<u>208,315</u>	<u>448,163</u>
Expenditures		
Instruction	350,732	230,789
Operations & Maintenance	0	118,777
	<u>350,732</u>	<u>349,566</u>
Receipts Over (Under) Expenditures	(142,417)	98,597
Unencumbered Cash, Beginning	0	(142,417)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (142,417)</u>	<u>\$ (43,820)</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 1,641	\$ 543
	<u>1,641</u>	<u>543</u>
Expenditures		
Operations & Maintenance	<u>8,372</u>	<u>0</u>
	<u>8,372</u>	<u>0</u>
Receipts Over (Under) Expenditures	(6,731)	543
Unencumbered Cash, Beginning	11,501	4,770
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 4,770</u>	<u>\$ 5,313</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

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

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook Rental and Student Material Revolving Fund			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources		\$ 3,286	\$ 4,119
		<u>3,286</u>	<u>4,119</u>
Expenditures			
Instruction		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures		3,286	4,119
Unencumbered Cash, Beginning		1,687	4,973
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 4,973</u>	<u>\$ 9,092</u>

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School				
Class of 2025	\$ 0	\$ 710	\$ 0	\$ 710
Boys Basketball	180	4,669	3,733	1,116
Activities	2,141	455	2,596	0
Art Club	23	0	0	23
Band	406	12,216	8,545	4,077
Baseball	2,071	4,208	2,117	4,162
Ecology	51	0	0	51
Cheerleaders	554	6,960	2,491	5,023
BMS Boys Basketball	79	1,321	428	972
Class of 2012	579	0	0	579
Weights	2,225	1,239	855	2,609
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	4,749	18,481	20,548	2,682
Cross Country	18	344	219	143
Drill Team	160	1,370	1,244	286
Spanish	494	306	488	312
Entrepreneurship	6,348	4,568	3,115	7,801
Faculty	657	290	347	600
FCA	51	821	139	733
FCCLA	474	0	0	474
Football	4,495	5,912	7,005	3,402
Music Dept	4,390	88	170	4,308
Girls Basketball	3,875	245	225	3,895
Interest	343	0	0	343
Class of 2024	257	0	0	257
Library	503	539	927	115
Class of 2021	4,189	88	2,392	1,885
Madrigals	3,427	301	947	2,781
Newspaper	246	0	0	246
NHS	1,618	893	470	2,041
Play	2,649	2,843	1,538	3,954
Science for Life	2,369	0	0	2,369
	<u>52,520</u>	<u>68,867</u>	<u>60,539</u>	<u>60,848</u>

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	4,504	4,331	2,855	5,980
SRO	195	0	0	195
Student Council	1,347	0	538	809
Volleyball	2,112	2,081	1,402	2,791
After Prom	4,684	0	1,780	2,904
Special Needs	365	0	310	55
Yearbook	283	3,805	2,547	1,541
BMS Choir	0	149	149	0
Class of 2010	519	0	0	519
Outdoor Club	11,413	8,480	6,359	13,534
BMS Girls Basketball	2,049	1,922	1,959	2,012
Key Fob	10	0	0	10
Class of 2018	2,527	0	0	2,527
Shop	1,227	757	363	1,621
Track	520	5,483	4,394	1,609
Class of 2017	335	0	0	335
Class of 2020	1,538	0	0	1,538
Booster	8,365	860	4,133	5,092
BMS Volleyball	524	0	0	524
Class of 2011	1,039	0	1,039	0
Scholars Bowl	1,715	0	0	1,715
Mercantile	42,065	100,211	81,774	60,502
Wrestling	604	4,093	4,539	158
Class of 2013	1,832	0	0	1,832
Battle Buddies	51	0	0	51
BMS Stuco	3,219	1,794	394	4,619
Class of 2023	919	11,874	10,610	2,183
BMS Cheerleading	1,237	658	158	1,737
Glow Girls	0	290	0	290
	<u>147,989</u>	<u>215,655</u>	<u>185,842</u>	<u>177,802</u>
Leon Grade School	<u>65,086</u>	<u>91,386</u>	<u>82,914</u>	<u>73,558</u>
	<u>65,086</u>	<u>91,386</u>	<u>82,914</u>	<u>73,558</u>
Flex Spending Account	<u>8,800</u>	<u>18,802</u>	<u>18,038</u>	<u>9,564</u>
Total Agency Funds	<u>\$ 221,875</u>	<u>\$ 325,843</u>	<u>\$ 286,794</u>	<u>\$ 260,924</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, 2022**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Gate Receipts							
Athletics	\$ (7,378)	\$ 0	\$ 32,021	\$ 24,122	\$ 521	\$ 0	\$ 521
Concessions	2,877	0	19,265	17,576	4,566	0	4,566
Total District Activity Funds	<u>\$ (4,501)</u>	<u>\$ 0</u>	<u>\$ 51,286</u>	<u>\$ 41,698</u>	<u>\$ 5,087</u>	<u>\$ 0</u>	<u>\$ 5,087</u>

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Rural Education	84.358	\$ 69,214	\$ 0	\$ 69,214	\$ 69,214	\$ 0
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
School Breakfast Program	10.553	54,157				
National School Lunch Program	10.555	197,660				
Summer Food Service Program for Children	10.559	11,706				
Pandemic EBT Administrative Costs	10.649	614				
		<u>264,137</u>	\$ 14,676	\$ 264,137	\$ 241,734	\$ 37,079
Department of Education						
Title I Grants to Local Educational Agencies	84.010	97,455	(20,000)	97,455	105,167	(27,712)
Supporting Effective Instruction State Grants	84.367	15,835	0	15,835	8,058	7,777
Education Stabilization Fund	84.425	924,630	(122,417)	293,577	195,045	(23,885)
		<u>1,037,920</u>	<u>(142,417)</u>	<u>406,867</u>	<u>308,270</u>	<u>(43,820)</u>
Total Federal Awards		<u>\$ 1,371,271</u>	<u>\$ (127,741)</u>	<u>\$ 740,218</u>	<u>\$ 619,218</u>	<u>\$ (6,741)</u>