

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

**FINANCIAL STATEMENT  
JUNE 30, 2018**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**UNIFIED SCHOOL DISTRICT NO. 205**  
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**JUNE 30, 2018**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## 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, 2018**, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

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

*Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 205, Leon, Kansas**, as of **June 30, 2018**, 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, 2018**, 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 2017 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 2017 basic financial statement upon which we rendered an unmodified opinion dated February 5, 2018. The 2017 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
January 30, 2019

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

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	\$ 0	\$ 1,598	\$ 4,065,417	\$ 4,067,015	\$ 0	\$ 591	\$ 591
Special Purpose Funds							
Supplemental General	33,026	3,282	1,478,453	1,385,891	128,870	66,507	195,377
At Risk (K-12)	4,298	0	427,949	432,247	0	0	0
Capital Outlay	377,556	0	441,515	734,392	84,679	16,020	100,699
Driver Training	18,107	0	5,328	15,998	7,437	0	7,437
Food Service	29,865	0	243,066	230,571	42,360	0	42,360
Professional Development	50,000	0	41,763	63,103	28,660	670	29,330
Special Education	151,708	0	573,204	724,912	0	0	0
Career and Postsecondary	0	0	192,083	67,083	125,000	0	125,000
KPERS Contribution	0	0	400,657	400,657	0	0	0
Federal Funds	0	0	94,768	94,768	0	3,918	3,918
Gifts and Grants	4,269	0	0	2,460	1,809	0	1,809
Contingency Reserve	228,581	0	0	0	228,581	0	228,581
Textbook Rental and Student Material							
Revolving	55,583	0	14,679	70,262	0	26,611	26,611
Auditorium Renovation	0	0	0	0	0	0	0
Building Trade Project	0	0	0	0	0	0	0
District Activity Funds	8,949	0	45,750	45,678	9,021	0	9,021
Bond and Interest	269,744	0	17,718	0	287,462	0	287,462
	<u>\$ 1,231,686</u>	<u>\$ 4,880</u>	<u>\$ 8,042,350</u>	<u>\$ 8,335,037</u>	<u>\$ 943,879</u>	<u>\$ 114,317</u>	<u>\$ 1,058,196</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 770,795
Certificates of Deposit	423,040
	1,193,835
Agency Funds	(135,639)
	<u>\$ 1,058,196</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, 2018**

**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 primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Purpose Funds**-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Debt Service Fund**-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

**Agency Funds**-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

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, 2018**

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 debt service funds. 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 revenue 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, 2018.

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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse 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
Auditorium Renovation Fund	Building Houses Trade Project 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 \$281,612 subsequent to June 30, 2018, 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, 2018.



**UNIFIED SCHOOL DISTRICT NO. 205**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**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](http://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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

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 \$400,657 for the year ended June 30, 2018.

**UNIFIED SCHOOL DISTRICT NO. 205**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Net Pension Liability**

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,980,435. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. 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](http://www.kpers.org) or can be obtained as described above.

**Note 4 - 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, 2018.

**Note 5 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 6 - Interfund Transactions:**

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

Transfer from:	Transfer to:					Total
	At Risk (K-12)	Professional Development	Special Education	Career and Postsecondary Education	Textbook Rental and Student Revolving	
General Fund	\$ 0	\$ 0	\$ 472,528	\$ 0	\$ 4,422	\$ 476,950
Supplemental						
General Fund	427,949	38,207	97,535	182,777	0	746,468
	<u>\$ 427,949</u>	<u>\$ 38,207</u>	<u>\$ 570,063</u>	<u>\$ 182,777</u>	<u>\$ 4,422</u>	<u>\$ 1,223,418</u>

**Note 7 - Subsequent Events:**

The District has evaluated subsequent events through January 30, 2019, the date which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 205**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**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, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$1,193,835 and the bank balance was \$1,464,041. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$459,779 was covered by federal depository insurance and the remaining \$1,004,262 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 9 - 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 materially exceeded commercial insurance coverage in any of the past three years.

**UNIFIED SCHOOL DISTRICT NO. 205**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 10 - 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 local government 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 government 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. There is no cost to the government under this program.

**Note 11 - Long-Term Debt:**

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

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreements				
QSCB Bonds	1.86 - 5.40	3/13/10	\$ 1,300,000	5/13/20
Energy Equipment	4.33	4/13/07	\$ 872,512	4/13/22
Apple iPads and Computers	2.139	2/12/16	\$ 273,990	7/15/18

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements					
QSCB Bonds	\$ 390,000	\$ 0	\$ 130,000	\$ 260,000	\$ 18,954
Energy Equipment	354,175	0	64,961	289,214	15,336
Apple iPads and Computers	91,990	0	0	91,990	0
Total	<u>\$ 836,165</u>	<u>\$ 0</u>	<u>\$ 194,961</u>	<u>\$ 641,204</u>	<u>\$ 34,290</u>

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2019	\$ 289,763	\$ 25,393	\$ 315,156
2020	200,708	16,140	216,848
2021	73,769	6,527	80,296
2022	76,964	3,333	80,297
	<u>\$ 641,204</u>	<u>\$ 51,393</u>	<u>\$ 692,597</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 205**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	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	\$ 4,369,745	\$ (316,474)	\$ 13,744	\$ 4,067,015	\$ 4,067,015	\$ 0
Special Purpose Funds						
Supplemental General	1,445,286	(59,395)	0	1,385,891	1,385,891	0
At Risk (K-12)	574,298	0	0	574,298	432,247	(142,051)
Capital Outlay	700,000	0	34,392	734,392	734,392	0
Driver Training	20,200	0	0	20,200	15,998	(4,202)
Food Service	270,000	0	0	270,000	230,571	(39,429)
Professional Development	75,000	0	0	75,000	63,103	(11,897)
Special Education	900,000	0	0	900,000	724,912	(175,088)
Career and Postsecondary Education	150,000	0	0	150,000	67,083	(82,917)
KPERs Contribution	436,332	0	0	436,332	400,657	(35,675)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	94,768	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,460	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	70,262	XXXXXXXXXX
Auditorium Renovation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Building Trade Project	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	45,678	XXXXXXXXXX
Bond and Interest	0	0	0	0	0	0
	<u>\$ 8,940,861</u>	<u>\$ (375,869)</u>	<u>\$ 48,136</u>	<u>\$ 8,613,128</u>	<u>\$ 8,335,037</u>	<u>\$ (491,259)</u>



**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 28,087	\$ 13,744	\$ 0	\$ 13,744
State Sources	4,351,603	4,051,673	4,369,745	(318,072)
	<u>4,379,690</u>	<u>4,065,417</u>	<u>\$ 4,369,745</u>	<u>\$ (304,328)</u>
Expenditures				
Instruction	1,956,482	\$ 1,856,880	\$ 1,656,325	\$ 200,555
Student Support Services	197,816	253,947	192,500	61,447
Instructional Support Staff	165,613	160,199	160,000	199
General Administration	445,422	321,253	322,920	(1,667)
School Administration	269,591	339,259	302,500	36,759
Operations & Maintenance	372,856	424,407	287,500	136,907
Student Transportation Services	210,958	234,120	203,000	31,120
Transfers	760,955	476,950	1,245,000	(768,050)
Adjustment to Comply with Legal Max	0	0	(316,474)	316,474
Adjustment for Qualifying Budget Credits	0	0	13,744	(13,744)
	<u>4,379,693</u>	<u>4,067,015</u>	<u>\$ 4,067,015</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(3)	(1,598)		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>3</u>	<u>1,598</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, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Supplemental General Fund</u>	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	\$ 687,292	\$ 769,576	\$ 716,018	\$ 53,558
County Sources	122,617	137,530	121,399	16,131
State Sources	618,731	571,347	571,347	0
	<u>1,428,640</u>	<u>1,478,453</u>	<u>\$ 1,408,764</u>	<u>\$ 69,689</u>
Expenditures				
Instruction	649,762	284,966	\$ 645,286	\$ (360,320)
Student Support Services	354	354	0	354
Operations & Maintenance	319,073	306,674	0	306,674
Student Transportation Services	56,461	47,429	420,000	(372,571)
Debt Service	130,000	0	0	0
Transfers	288,970	746,468	380,000	366,468
Adjustment to Comply with Legal Max	0	0	(59,395)	59,395
	<u>1,444,620</u>	<u>1,385,891</u>	<u>\$ 1,385,891</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(15,980)	92,562		
Unencumbered Cash, Beginning	49,006	33,026		
Prior Year Canceled Encumbrances	<u>0</u>	<u>3,282</u>		
Unencumbered Cash, Ending	<u>\$ 33,026</u>	<u>\$ 128,870</u>		

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 0	\$ 427,949	\$ 570,000	\$ (142,051)
	<u>0</u>	<u>427,949</u>	<u>\$ 570,000</u>	<u>\$ (142,051)</u>
Expenditures				
Instruction	5,915	432,247	\$ 574,298	\$ (142,051)
	<u>5,915</u>	<u>432,247</u>	<u>\$ 574,298</u>	<u>\$ (142,051)</u>
Receipts Over (Under) Expenditures	(5,915)	(4,298)		
Unencumbered Cash, Beginning	10,213	4,298		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 4,298</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, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Capital Outlay Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 364,704	\$ 313,870	\$ 275,007	\$ 38,863
County Sources	45,618	43,750	39,396	4,354
State Sources	81,918	83,895	83,896	(1)
	<u>492,240</u>	<u>441,515</u>	<u>\$ 398,299</u>	<u>\$ 43,216</u>
Expenditures				
Instruction	5,471	6,900	\$ 10,000	\$ (3,100)
Student Support Services	0	16,020	10,000	6,020
School Administration	0	9,075	0	9,075
Operations & Maintenance	15,763	11,282	15,000	(3,718)
Student Transportation Services	79,745	96,502	130,000	(33,498)
Land Acquisition	0	0	150,000	(150,000)
Site Improvements	109,210	129,309	150,000	(20,691)
Building Improvements	217,926	446,350	220,000	226,350
Debt Service	13,258	18,954	15,000	3,954
Adjustment for Qualifying Budget Credits	0	0	34,392	(34,392)
	<u>441,373</u>	<u>734,392</u>	<u>\$ 734,392</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	50,867	(292,877)		
Unencumbered Cash, Beginning	326,689	377,556		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 377,556</u>	<u>\$ 84,679</u>		

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,150	\$ 2,512	\$ 0	\$ 2,512
State Sources	2,560	2,816	3,080	(264)
	<u>7,710</u>	<u>5,328</u>	<u>\$ 3,080</u>	<u>\$ 2,248</u>
Expenditures				
Instruction	4,968	15,998	\$ 20,200	\$ (4,202)
	<u>4,968</u>	<u>15,998</u>	<u>\$ 20,200</u>	<u>\$ (4,202)</u>
Receipts Over (Under) Expenditures	2,742	(10,670)		
Unencumbered Cash, Beginning	15,365	18,107		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 18,107</u>	<u>\$ 7,437</u>		

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<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	\$ 87,145	\$ 67,897	\$ 78,830	\$ (10,933)
State Sources	2,287	2,142	2,120	22
Federal Sources	150,224	173,027	168,835	4,192
	<u>239,656</u>	<u>243,066</u>	<u>\$ 249,785</u>	<u>\$ (6,719)</u>
Expenditures				
Food Service Operation	<u>231,460</u>	<u>230,571</u>	<u>\$ 270,000</u>	<u>\$ (39,429)</u>
	<u>231,460</u>	<u>230,571</u>	<u>\$ 270,000</u>	<u>\$ (39,429)</u>
Receipts Over (Under) Expenditures	8,196	12,495		
Unencumbered Cash, Beginning	21,669	29,865		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,865</u>	<u>\$ 42,360</u>		



**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Professional Development Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
State Sources	\$ 0	3,556	4,355	\$ (799)
Transfers	91,806	38,207	50,000	(11,793)
	<u>91,806</u>	<u>41,763</u>	<u>\$ 54,355</u>	<u>\$ (12,592)</u>
Expenditures				
Instructional Support Staff	46,181	63,103	\$ 75,000	\$ (11,897)
	<u>46,181</u>	<u>63,103</u>	<u>\$ 75,000</u>	<u>\$ (11,897)</u>
Receipts Over (Under) Expenditures	45,625	(21,340)		
Unencumbered Cash, Beginning	4,375	50,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 50,000</u>	<u>\$ 28,660</u>		

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 3,141	\$ 0	\$ 3,141
Transfers	665,841	570,063	855,000	(284,937)
	<u>665,841</u>	<u>573,204</u>	<u>\$ 855,000</u>	<u>\$ (281,796)</u>
Expenditures				
Instruction	647,702	690,296	\$ 872,000	\$ (181,704)
Student Transportation Services	25,050	34,616	28,000	6,616
	<u>672,752</u>	<u>724,912</u>	<u>\$ 900,000</u>	<u>\$ (175,088)</u>
Receipts Over (Under) Expenditures	(6,911)	(151,708)		
Unencumbered Cash, Beginning	158,619	151,708		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 151,708</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, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 6,261	\$ 9,306	\$ 7,348	\$ 1,958
Federal Sources	1,550	0	0	0
Transfers	27,835	182,777	150,000	32,777
	<u>35,646</u>	<u>192,083</u>	<u>\$ 157,348</u>	<u>\$ 34,735</u>
Expenditures				
Instruction	50,558	67,083	\$ 150,000	\$ (82,917)
Student Transportation Services	6,261	0	0	0
	<u>56,819</u>	<u>67,083</u>	<u>\$ 150,000</u>	<u>\$ (82,917)</u>
Receipts Over (Under) Expenditures	(21,173)	125,000		
Unencumbered Cash, Beginning	21,173	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 125,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<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	\$ 0	\$ 400,657	\$ 436,332	\$ (35,675)
Transfers	264,443	0	0	0
	<u>264,443</u>	<u>400,657</u>	<u>\$ 436,332</u>	<u>\$ (35,675)</u>
Expenditures				
Instruction	178,011	252,428	\$ 298,332	\$ (45,904)
Student Support Services	12,404	23,683	22,000	1,683
Instructional Support Staff	10,559	17,769	20,000	(2,231)
General Administration	13,438	23,852	22,000	1,852
School Administration	19,690	33,247	27,000	6,247
Operations & Maintenance	16,940	30,053	25,000	5,053
Student Transportation Services	12,267	19,625	22,000	(2,375)
Food Service Operation	1,134	0	0	0
	<u>264,443</u>	<u>400,657</u>	<u>\$ 436,332</u>	<u>\$ (35,675)</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, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<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	\$ 22,830	\$ 17,718	\$ 0	\$ 17,718
County Sources	39	0	0	0
	<u>22,869</u>	<u>17,718</u>	<u>\$ 0</u>	<u>\$ 17,718</u>
Expenditures				
Debt Service	0	0	\$ 0	\$ 0
	<u>0</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	22,869	17,718		
Unencumbered Cash, Beginning	246,875	269,744		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 269,744</u>	<u>\$ 287,462</u>		

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 144,894	\$ 94,768
		<u>144,894</u>	<u>94,768</u>
Expenditures			
Instruction		144,894	94,768
		<u>144,894</u>	<u>94,768</u>
Receipts Over (Under) Expenditures		0	0
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 0</u>



**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Gifts and Grants Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Operations & Maintenance	<u>0</u>	2,460
	<u>0</u>	<u>2,460</u>
Receipts Over (Under) Expenditures	0	(2,460)
Unencumbered Cash, Beginning	4,269	4,269
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 4,269</u>	<u>\$ 1,809</u>

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Contingency Reserve Fund

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

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Textbook Rental and Student Material Revolving Fund		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 22,538	\$ 10,257
Transfers	0	4,422
	<u>22,538</u>	<u>14,679</u>
Expenditures		
Instruction	<u>12,402</u>	<u>70,262</u>
	<u>12,402</u>	<u>70,262</u>
Receipts Over (Under) Expenditures	10,136	(55,583)
Unencumbered Cash, Beginning	42,498	55,583
Prior Year Canceled Encumbrances	<u>2,949</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 55,583</u>	<u>\$ 0</u>

**UNIFIED SCHOOL DISTRICT NO. 205**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Auditorium Renovation Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	996	0
	<u>996</u>	<u>0</u>
Receipts Over (Under) Expenditures	(996)	0
Unencumbered Cash, Beginning	996	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**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Building Trades House Project Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	96	0
	<u>96</u>	<u>0</u>
Receipts Over (Under) Expenditures	(96)	0
Unencumbered Cash, Beginning	96	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**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School				
Boys Basketball	\$ 3,174	\$ 2,536	\$ 3,265	\$ 2,445
Activities	2,378	27,786	28,722	1,442
Art Club	3	0	0	3
Band	131	4,843	4,720	254
Baseball	914	3,394	2,610	1,698
Chamber Singers	21	0	0	21
Ecology	282	127	358	51
Cheerleaders	1,588	1,079	927	1,740
BMS Boys Basketball	141	619	634	126
Class of 2012	579	0	0	579
Weights	1,253	774	679	1,348
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	796	1,631	2,114	313
BMS Scholars Bowl	84	0	0	84
Crimestoppers	299	0	0	299
FFA	3,230	20,380	18,560	5,050
Cross Country	93	0	0	93
Drill Team	74	541	491	124
Entrepreneurship	2,562	3,986	2,629	3,919
Faculty	4	20	0	24
FCA	2,591	85	2,500	176
FCCLA	473	1	0	474
Football	1,923	5,203	4,585	2,541
Forensics/Debate	2,858	0	2,858	0
Girls Basketball	880	759	616	1,023
Interest	28	151	118	61
BMS Petty Cash	8	0	0	8
Library	605	422	279	748
Class of 2015	0	388	0	388
Madrigals	4,103	1,131	1,144	4,090
Newspaper	756	0	0	756
NHS	358	227	0	585
Play	2,660	1,387	790	3,257
Science for Life	0	2,356	0	2,356
	<u>37,237</u>	<u>79,826</u>	<u>78,599</u>	<u>38,464</u>



**UNIFIED SCHOOL DISTRICT NO. 205**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School (continued)				
SADD	4,811	0	4,572	239
SCI Con	32	0	0	32
Softball	3,098	5,568	4,654	4,012
SRO	195	0	0	195
Student Council	405	2,918	552	2,771
Volleyball	1,642	2,958	3,197	1,403
After Prom	0	1,676	1,153	523
Yearbook	2,741	4,208	6,063	886
BMS Choir	3	0	0	3
Class of 2010	519	0	0	519
Outdoor Club	0	13,237	8,291	4,946
BMS Girls Basketball	1,140	629	0	1,769
Key Fob	10	0	0	10
Class of 2018	2,346	573	392	2,527
Robotics	307	1,224	745	786
Track	3,247	2,993	4,643	1,597
Class of 2017	677	0	414	263
Class of 2020	335	962	0	1,297
Booster	5,182	15,765	13,663	7,284
BMS Volleyball	777	0	0	777
Class of 2011	1,039	0	0	1,039
Skills USA	277	660	462	475
Scholars Bowl	734	0	201	533
After Graduation	226	0	0	226
Wrestling	292	289	0	581
Class of 2013	1,832	0	0	1,832
Battle Buddies	50	1	0	51
BMS Stuco	322	633	473	482
Class of 2016	761	0	761	0
BMS Cheerleading	351	0	0	351
	<u>33,351</u>	<u>54,294</u>	<u>50,236</u>	<u>37,409</u>
Leon Grade School	<u>56,679</u>	<u>41,079</u>	<u>44,221</u>	<u>53,537</u>
	<u>56,679</u>	<u>41,079</u>	<u>44,221</u>	<u>53,537</u>
Flex Spending Account	<u>1,366</u>	<u>8,571</u>	<u>3,708</u>	<u>6,229</u>
Total Agency Funds	<u>\$ 128,633</u>	<u>\$ 183,770</u>	<u>\$ 176,764</u>	<u>\$ 135,639</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, 2018**

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	\$ 448	\$ 0	\$ 29,356	\$ 27,153	\$ 2,651	\$ 0	\$ 2,651
Concessions	8,501	0	16,394	18,525	6,370	0	6,370
Total District Activity Funds	<u>\$ 8,949</u>	<u>\$ 0</u>	<u>\$ 45,750</u>	<u>\$ 45,678</u>	<u>\$ 9,021</u>	<u>\$ 0</u>	<u>\$ 9,021</u>

## **FEDERAL AWARD INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 205  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2018**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
School Breakfast Program	10.553	\$ 37,882				
National School Lunch Program	10.555	110,396				
Child Nutrition Discretionary Grants Limited Availability	10.579	24,749				
		<u>173,027</u>	\$ 0	\$ 173,027	\$ 173,027	\$ 0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	76,713	0	76,713	76,713	0
Special Education Grants to States	84.027	3,141	0	3,141	3,141	0
Supporting Effective Instruction State Grants	84.367	18,055	0	18,055	18,055	0
		<u>97,909</u>	0	<u>97,909</u>	<u>97,909</u>	0
 Total Federal Awards		 <u>\$ 270,936</u>	 <u>\$ 0</u>	 <u>\$ 270,936</u>	 <u>\$ 270,936</u>	 <u>\$ 0</u>