UNIFIED SCHOOL DISTRICT NO. 205
LEON, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

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UNIFIED SCHOOL DISTRICT NO. 205
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 205, Leon, Kansas**, as of and for the year ended **June 30, 2023**, 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, 2023**, 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Unified School District No. 205

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:

- 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. Accordingly, 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 about 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, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary 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, 2022, and have issued our report thereon dated October 10, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
February 15, 2024

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 3,876	$ 0	$ 4,993,124	$ 4,992,974	$ 4,026	$ 3,648	$ 7,674
Special Purpose Funds							
Supplemental General	1,566	15,919	1,636,952	1,630,747	23,690	24,216	47,906
Preschool-Aged At-Risk	0	0	0	0	0	0	0
At Risk (K-12)	0	0	661,821	506,798	155,023	0	155,023
Bilingual Education	0	0	2,120	2,120	0	0	0
Capital Outlay	224,342	0	590,253	715,138	99,457	0	99,457
Driver Training	2,712	0	5,692	6,400	2,004	0	2,004
Food Service	119,816	0	240,477	252,746	107,547	2,974	110,521
Professional Development	0	0	17,725	17,725	0	670	670
Special Education	0	0	915,000	915,000	0	0	0
Career and Postsecondary	0	0	106,127	106,127	0	0	0
KPERS Contribution	0	0	560,833	560,833	0	0	0
Federal Funds	(43,820)	418	363,304	393,426	(73,524)	7,810	(65,714)
Gifts and Grants	5,313	0	9,887	9,799	5,401	0	5,401
Contingency Reserve	156,785	0	0	156,785	0	0	0
Textbook & Student Material Revolving	9,092	0	3,124	45	12,171	8,762	20,933
District Activity Funds	5,087	0	66,261	67,757	3,591	0	3,591
Bond & Interest Fund	300,220	0	284	0	300,504	0	300,504
	$ 784,989	$ 16,337	$ 10,172,984	$ 10,334,420	$ 639,890	$ 48,080	$ 687,970

Composition of Cash:		
	Checking and Money Market Accounts	$ 461,796
	Certificates of Deposit	423,311
		885,107
	Agency Funds	(197,137)
		$ 687,970

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

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

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

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

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

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

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & 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. The budget was amended for the following funds:

General Fund
Bilingual Education Fund
Career and Postsecondary Education Fund
Preschool-Aged At-Risk Fund
Special Education Fund

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 & 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.

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $560,833 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $5,012,934. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 3 - Contingencies:

Grant Programs

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

Risk Management

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

Note 4 - Interfund Transactions:

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

	Transfer to:					
Transfer from:	At Risk (K-12)	Bilingual Education	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 505,922	$ 0	$ 0	$ 659,688	$ 0	$ 1,165,610
Supplemental General Fund	155,899	2,120	16,309	255,312	95,159	524,799
	$ 661,821	$ 2,120	$ 16,309	$ 915,000	$ 95,159	$ 1,690,409

Note 5 - 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 6 - 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, 2023.

Note 7 - 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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $885,107 and the bank balance was $1,479,123. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $483,770 was covered by federal depository insurance and $974,125 was collateralized with securities held by the pledging financial institution's agent in the District's name resulting in an amount at risk of $21,228 which is in violation of K.S.A. 9-1402.

Note 8 - Subsequent Events:

The District has evaluated subsequent events through February 15, 2024, the date which the financial statement was available to be issued.

On November 15, 2023, the District issued General Obligation Bonds in the amount of $13,515,000 for the purpose of financing school building improvements. The bonds have interest rates of 5.00% and 5.25% and a final maturity on September 1, 2048. Principal payments are due annually on September 1. Interest payments are due semi-annually on March 1 and September 1. Interest payments commence on September 1, 2024 and principal payments on September 1, 2025.

Note 9 - Reimbursed Expenditures:

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

Note 10 - Statutory Violation:

Expenditures in the Capital Outlay Fund were in excess of the budgeted amount by $50,734, in violation of K.S.A. 79-2935.

Note 11 - Long-Term Debt:

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

Terms for long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreements				
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
Security Equipment	6.25	7/22/2021	$ 89,202	8/24/2024
Building Improvements-Roof	2.46	12/29/2021	$ 580,000	9/1/2031
Mower Equipment	5.25	7/19/2022	$ 44,299	7/19/2024

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements					
Computer Equipment	$ 86,441	$ 0	$ 42,868	$ 43,573	$ 1,420
Building Improvements	1,290,000	0	105,000	1,185,000	34,031
Security Equipment	64,816	0	20,294	44,522	4,107
Building Improvements-Roof	580,000	0	55,000	525,000	16,049
Mower Equipment	0	44,299	15,528	28,771	0
	$ 2,021,257	$ 44,299	$ 238,690	$ 1,826,866	$ 55,607

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2024	$ 254,170	$ 48,224	$ 302,394
2025	212,696	40,755	253,451
2026	180,000	33,801	213,801
2027	185,000	28,942	213,942
2028	190,000	23,953	213,953
2029-2032	805,000	43,451	848,451
	$ 1,826,866	$ 219,126	$ 2,045,992

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	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	$ 5,051,955	$ (97,089)	$ 38,108	$ 4,992,974	$ 4,992,974	$ 0
Special Purpose Funds						
Supplemental General	1,630,747	0	0	1,630,747	1,630,747	0
Preschool-Aged At-Risk	38,768	0	0	38,768	0	(38,768)
At Risk (K-12)	506,798	0	0	506,798	506,798	0
Bilingual Education	6,300	0	0	6,300	2,120	(4,180)
Capital Outlay	664,404	0	0	664,404	715,138	50,734
Driver Training	10,937	0	0	10,937	6,400	(4,537)
Food Service	318,130	0	0	318,130	252,746	(65,384)
Professional Development	20,000	0	0	20,000	17,725	(2,275)
Special Education	915,000	0	0	915,000	915,000	0
Career and Postsecondary Education	106,127	0	0	106,127	106,127	0
KPERS Contribution	579,416	0	0	579,416	560,833	(18,583)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	393,426	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	9,799	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	156,785	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	45	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	67,757	XXXXXXXXX
Bond & Interest Fund	0	0	0	0	0	0
	$ 9,848,582	$ (97,089)	$ 38,108	$ 9,789,601	$ 10,334,420	$ (82,993)

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 93,120	$ 42,134	$ 0	$ 42,134
State Sources	4,430,753	4,950,990	5,048,079	(97,089)
	4,523,873	4,993,124	$ 5,048,079	$ (54,955)
Expenditures				
Instruction	1,695,060	1,841,642	$ 2,025,794	$ (184,152)
Student Support Services	285,530	300,611	321,645	(21,034)
Instructional Support Staff	112,505	116,163	120,470	(4,307)
General Administration	314,879	458,019	346,480	111,539
School Administration	334,453	380,650	373,600	7,050
Central Services	0	0	10,000	(10,000)
Operations & Maintenance	271,041	400,470	301,210	99,260
Student Transportation Services	300,050	329,809	322,830	6,979
Transfers	1,212,779	1,165,610	1,229,926	(64,316)
Adjustment to Comply with Legal Max	0	0	(97,089)	97,089
Adjustment for Qualifying Budget Credits	0	0	38,108	(38,108)
	4,526,297	4,992,974	$ 4,992,974	$ 0
Receipts Over (Under) Expenditures	(2,424)	150		
Unencumbered Cash, Beginning	2,470	3,876		
Prior Year Canceled Encumbrances	3,830	0		
Unencumbered Cash, Ending	$ 3,876	$ 4,026		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 674,236	$ 852,740	$ 815,376	$ 37,364
County Sources	123,816	133,707	163,300	(29,593)
State Sources	606,463	650,505	650,505	0
	1,404,515	1,636,952	$ 1,629,181	$ 7,771
Expenditures				
Instruction	945,916	515,525	$ 987,407	$ (471,882)
Student Support Services	354	354	0	354
Operations & Maintenance	309,604	483,403	353,000	130,403
Student Transportation Services	54,560	106,666	60,000	46,666
Transfers	201,188	524,799	230,340	294,459
	1,511,622	1,630,747	$ 1,630,747	$ 0
Receipts Over (Under) Expenditures	(107,107)	6,205		
Unencumbered Cash, Beginning	101,222	1,566		
Prior Year Canceled Encumbrances	7,451	15,919		
Unencumbered Cash, Ending	$ 1,566	$ 23,690		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 38,768	$ (38,768)
	0	0	$ 38,768	$ (38,768)
Expenditures				
Instruction	0	0	$ 38,768	$ (38,768)
	0	0	$ 38,768	$ (38,768)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 491,089	$ 661,821	$ 506,798	$ 155,023
	491,089	661,821	$ 506,798	$ 155,023
Expenditures				
Instruction	491,089	506,798	$ 506,798	$ 0
	491,089	506,798	$ 506,798	$ 0
Receipts Over (Under) Expenditures	0	155,023		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 155,023		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,100	$ 2,120	$ 6,300	$ (4,180)
	1,100	2,120	$ 6,300	$ (4,180)
Expenditures				
Instruction	1,100	2,120	$ 6,300	$ (4,180)
	1,100	2,120	$ 6,300	$ (4,180)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 370,467	$ 415,793	$ 401,954	$ 13,839
County Sources	49,554	56,580	81,402	(24,822)
State Sources	94,140	117,880	118,486	(606)
	514,161	590,253	$ 601,842	$ (11,589)
Expenditures				
Instruction	811	79,796	$ 50,000	$ 29,796
Student Support Services	32,676	68,689	50,000	18,689
General Administration	0	9,153	0	9,153
School Administration	16,907	0	50,000	(50,000)
Operations & Maintenance	101,163	69,247	306,560	(237,313)
Transportation	0	135,377	55,744	79,633
Facility Acquisition & Construction Services	138,262	352,876	152,100	200,776
	289,819	715,138	$ 664,404	$ 50,734
Receipts Over (Under) Expenditures	224,342	(124,885)		
Unencumbered Cash, Beginning	0	224,342		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 224,342	$ 99,457		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,394	$ 2,612	$ 3,500	$ (888)
State Sources	4,140	3,080	4,725	(1,645)
	6,534	5,692	$ 8,225	$ (2,533)
Expenditures				
Instruction	6,221	6,400	$ 10,937	$ (4,537)
	6,221	6,400	$ 10,937	$ (4,537)
Receipts Over (Under) Expenditures	313	(708)		
Unencumbered Cash, Beginning	2,399	2,712		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,712	$ 2,004		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,939	$ 61,626	$ 50,379	$ 11,247
State Sources	1,883	1,765	1,500	265
Federal Sources	264,137	177,086	146,435	30,651
	273,959	240,477	$ 198,314	$ 42,163
Expenditures				
Food Service Operation	241,677	252,746	$ 318,130	$ (65,384)
	241,677	252,746	$ 318,130	$ (65,384)
Receipts Over (Under) Expenditures	32,282	(12,269)		
Unencumbered Cash, Beginning	87,534	119,816		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 119,816	$ 107,547		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 1,416	$ 3,000	$ (1,584)
Transfers	0	16,309	17,000	(691)
	0	17,725	$ 20,000	$ (2,275)
Expenditures				
Instructional Support Staff	0	17,725	$ 20,000	$ (2,275)
	0	17,725	$ 20,000	$ (2,275)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 27,918	$ 0	$ 0	$ 0
Transfers	855,228	915,000	915,000	0
	883,146	915,000	$ 915,000	$ 0
Expenditures				
Instruction	808,607	826,387	$ 915,000	$ (88,613)
Student Transportation Services	74,539	88,613	0	88,613
	883,146	915,000	$ 915,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,450	$ 2,280	$ 24,618	$ (22,338)
State Sources	0	8,688	11,509	(2,821)
Transfers	66,550	95,159	70,000	25,159
	69,000	106,127	$ 106,127	$ 0
Expenditures				
Instruction	69,000	106,127	$ 106,127	$ 0
	69,000	106,127	$ 106,127	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 526,742	$ 560,833	$ 579,416	$ (18,583)
	526,742	560,833	$ 579,416	$ (18,583)
Expenditures				
Instruction	343,048	346,935	$ 405,318	$ (58,383)
Student Support Services	35,215	35,910	36,004	(94)
Instructional Support Staff	10,769	14,003	12,913	1,090
General Administration	25,942	25,759	25,535	224
School Administration	37,456	43,202	43,627	(425)
Operations & Maintenance	41,165	43,703	34,734	8,969
Student Transportation Services	30,622	47,829	21,285	26,544
Food Service Operation	2,525	3,492	0	3,492
	526,742	560,833	$ 579,416	$ (18,583)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 284	$ 0	$ 284
	0	284	$ 0	$ 284
Expenditures				
Debt Service	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	0	284		
Unencumbered Cash, Beginning	300,220	300,220		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 300,220	$ 300,504		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 448,163	$ 363,304
	448,163	363,304
Expenditures		
Instruction	230,789	272,861
Operations & Maintenance	118,777	120,565
	349,566	393,426
Receipts Over (Under) Expenditures	98,597	(30,122)
Unencumbered Cash, Beginning	(142,417)	(43,820)
Prior Year Canceled Encumbrances	0	418
Unencumbered Cash, Ending	$ (43,820)	$ (73,524)

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 543	$ 588
State Sources	0	9,299
	543	9,887
Expenditures		
Instruction	0	9,299
Operations & Maintenance	0	500
	0	9,799
Receipts Over (Under) Expenditures	543	88
Unencumbered Cash, Beginning	4,770	5,313
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 5,313	$ 5,401

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	0	156,785
	0	156,785
Receipts Over (Under) Expenditures	0	(156,785)
Unencumbered Cash, Beginning	156,785	156,785
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 156,785	$ 0

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 4,119	$ 3,124
	4,119	3,124
Expenditures		
Instruction	0	45
	0	45
Receipts Over (Under) Expenditures	4,119	3,079
Unencumbered Cash, Beginning	4,973	9,092
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 9,092	$ 12,171

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School				
Class of 2025	$ 710	$ 587	$ 0	$ 1,297
Boys Basketball	1,116	4,339	4,054	1,401
Art Club	23	24	0	47
Band	4,077	14,497	4,115	14,459
Baseball	4,162	604	2,667	2,099
Ecology	51	0	0	51
Cheerleaders	5,023	9,204	12,865	1,362
BMS Boys Basketball	972	246	132	1,086
Class of 2012	579	0	0	579
Weights	2,609	1,483	2,739	1,353
Class of 2005	404	0	0	404
Class of 2014	494	0	0	494
Class of 2007	1,490	0	1,490	0
Class of 2019	128	0	0	128
BMS Scholars Bowl	84	0	0	84
Crimestoppers	299	0	299	0
FFA	2,682	15,363	11,697	6,348
Cross Country	143	296	155	284
Drill Team	286	1,100	767	619
Special Needs	312	497	609	200
Entrepreneurship	7,801	2,980	4,621	6,160
Faculty	600	763	797	566
FCA	733	1,199	679	1,253
FCCLA	474	0	0	474
Football	3,402	18,847	13,666	8,583
Music Dept	4,308	0	0	4,308
Girls Basketball	3,895	106	1,626	2,375
Interest	343	0	0	343
Class of 2024	257	11,376	8,894	2,739
Library	115	0	0	115
Class of 2021	1,885	0	1,885	0
Madrigals	2,781	339	0	3,120
Newspaper	246	0	0	246
NHS	2,041	422	504	1,959
Play	3,954	2,929	3,213	3,670
Science for Life	2,369	0	0	2,369
	60,848	87,201	77,474	70,575

UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School (continued)				
SADD	239	0	239	0
SCI Con	32	0	0	32
Softball	5,980	2,418	3,995	4,403
SRO	195	0	195	0
Student Council	809	459	729	539
Volleyball	2,791	6,034	8,825	0
Class of 2022	2,904	0	0	2,904
Spanish	55	0	0	55
Yearbook	1,541	4,322	4,003	1,860
Class of 2010	519	0	0	519
Outdoor Club	13,534	6,925	10,512	9,947
BMS Girls Basketball	2,012	0	210	1,802
Key Fob	10	0	0	10
Class of 2018	2,527	0	2,527	0
Shop	1,621	1,897	150	3,368
Track	1,609	3,558	3,530	1,637
Class of 2017	335	0	0	335
Class of 2020	1,538	0	0	1,538
Booster	5,092	4,433	5,118	4,407
BMS Volleyball	524	0	0	524
Metal Shop	0	47	0	47
Scholars Bowl	1,715	0	0	1,715
Mercantile	60,502	58,025	109,098	9,429
Wrestling	158	2,167	1,375	950
Class of 2013	1,832	0	0	1,832
Battle Buddies	51	0	0	51
BMS Stuco	4,619	2,219	3,664	3,174
Class of 2023	2,183	214	753	1,644
BMS Cheerleading	1,737	0	0	1,737
Glow Girls	290	216	384	122
Class of 2026	0	539	0	539
	177,802	180,674	232,781	125,695
Leon Grade School	73,558	74,856	88,866	59,548
	73,558	74,856	88,866	59,548
Flex Spending Account	9,564	13,117	10,787	11,894
Total Agency Funds	$ 260,924	$ 268,647	$ 332,434	$ 197,137

UNIFIED SCHOOL DISTRICT NO. 205
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 521	$ 0	$ 43,007	$ 42,344	$ 1,184	$ 0	$ 1,184
Concessions	4,566	0	23,254	25,413	2,407	0	2,407
Total District Activity Funds	$ 5,087	$ 0	$ 66,261	$ 67,757	$ 3,591	$ 0	$ 3,591