

UNIFIED SCHOOL DISTRICT NO. 202

Kansas City, Kansas

Financial Statements

For the Year Ended June 30, 2020

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UNIFIED SCHOOL DISTRICT NO. 202
Financial Statements
For the Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 202
Kansas City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 202, Kansas City, Kansas, (the District), as of and for the year ended June 30, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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; 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.

Auditor's 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 auditor's 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 auditor considers 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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the District 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 U.S. Generally Accepted Accounting Principles

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 the District No. 202 as of June 30, 2020, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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 the District No. 202 as of June 30, 2020, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

Unmodified 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 the District, as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory receipts and expenditures-actual and budget, summary of regulatory receipts and disbursements-agency funds, and the schedule of regulatory receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statements, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statements. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2020, on our consideration of the District’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Other Matter

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 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. The District’s basic financial statement for the year ended June 30, 2019 (not presented herein), were audited by other auditors whose report dated November 5, 2019, expressed an unmodified opinion on the basic financial statement. The 2019 basic financial statement and the other auditor’s report are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://da.ks.gov/ar/muniserv/>. The report of the other auditors dated November 5, 2019, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2019, were subjected to auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 9, 2020

UNIFIED SCHOOL DISTRICT NO. 202
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2020

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ -	-	\$ 30,122,361	\$ 30,122,361	\$ -	\$ 49,170	\$ 49,170
Supplemental General	259,789	137	9,353,882	9,206,952	406,856	186,495	593,351
Special Purpose Funds:							
At-Risk (4 Year Old)	554,502	-	300,000	399,741	454,761	-	454,761
At-Risk (K-12)	2,029,585	9	7,490,111	7,497,356	2,022,349	13,720	2,036,069
Bilingual Education	112,805	-	725,000	723,034	114,771	-	114,771
Virtual Education	204,050	-	45,000	53,550	195,500	-	195,500
Capital Outlay	17,848,521	17,702	6,598,476	11,496,111	12,968,588	1,661,244	14,629,832
Food Service	2,190,106	-	2,192,913	1,979,042	2,403,977	-	2,403,977
Professional Development	179,157	-	11,382	71,442	119,097	-	119,097
Special Education	5,325,162	-	6,677,602	6,853,323	5,149,441	21,336	5,170,777
Vocational Education	604,529	3,178	632,170	768,713	471,164	-	471,164
Parent Education Program	141,570	-	441,570	419,720	163,420	5,196	168,616
Student Material Revolving	1,673,053	4,081	350,000	709,182	1,317,952	-	1,317,952
KPERS Special Retirement Contribution	-	-	4,266,734	4,266,734	-	-	-
Federal Grants	61,482	-	1,946,089	1,886,011	121,560	10,244	131,804
District Activity	11,147	-	44,678	39,085	16,740	-	16,740
Contingency Reserve	2,297,851	-	-	-	2,297,851	-	2,297,851
Donations and Grants	66,350	-	236,751	194,792	108,309	17,240	125,549
Aquatic	39,094	-	184,819	268,307	[44,394]	-	[44,394]
Bond and Interest Fund:							
Bond and Interest	7,995,371	-	15,057,028	15,168,378	7,884,021	-	7,884,021
Capital Project Fund:							
Bond Fund	43,890,051	428,281	1,015,673	33,684,115	11,649,890	23,937,390	35,587,280
Total Primary Government	85,484,175	453,388	87,692,239	125,807,949	47,821,853	25,902,035	73,723,888
Related Municipal Entity:							
Recreation Commission							
General Fund	1,113,260	-	1,260,917	1,052,756	1,321,421	-	1,321,421
Employee Benefits Fund	459,959	-	163,013	126,971	496,001	-	496,001
Operating Funds	44,183	-	68,453	111,326	1,310	-	1,310
Total Related Municipal Entity	1,617,402	-	1,492,383	1,291,053	1,818,732	-	1,818,732
Total Reporting Entity (Excluding Agency Funds)	\$ 87,101,577	\$ 453,388	\$ 89,184,622	\$ 127,099,002	\$ 49,640,585	\$ 25,902,035	\$ 75,542,620

Composition of Cash

Bank of Labor	
Checking Account-District	\$ 14,688,447
Bond Proceeds-District	35,587,283
Investments-District	8,022,685
Food Service Account-District	2,426,771
Certificates of Deposit-District	14,430,544
Petty Cash Account-District	1,485
Credit Card Service-District	22,347
Checking Accounts-Activity Funds	346,790
Operating Funds-Recreation Commission	1,751,938
Money Market-Recreation Commission	42,151
Petty Cash Account-Recreation Commission	1,310
Total Cash	77,321,751
Less Agency Funds per Schedule 3	<u>[1,779,131]</u>
Total Reporting Entity (Excluding Agency Funds)	\$ 75,542,620

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 202 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present USD No. 202 (the primary government) and its related municipal entity. The related municipal entity is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Related Municipal Entity. The related municipal entity section of the financial statements includes the financial data of the related municipal entity. This related municipal entity is reported separately to emphasize that it is legally separate from the District. The governing body of this related municipal entity is appointed by the District.

Recreation Commission. Turner Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Commission and the Commission only has powers granted by K.S.A. 12-1928.

Reimbursed Expenses

Expenditures in the amount of \$54,628 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide (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 municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Regulatory Basis Fund Types

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types (Continued)

The following types of funds comprise the financial activities of the District for the year ended June 30, 2020:

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

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

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

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization fund, etc.).

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2019-20 budget was not amended.

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 statements 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 prior years 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.

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital projects funds, agency funds, and the following special purpose funds: Student Material Revolving, Contingency Reserve, District Activity, Donations and Grants, Aquatic, and the Recreation Commission Operating 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 - Deposits and Investments

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. As of June 30, 2020, the District held the following investments:

<u>Investment Type</u>	<u>Level 1</u>	<u>Rating</u>	<u>Weighted Average Maturity</u>
Investments by fair value level			
U.S. Treasury Notes	\$ 22,735,013	S&P AA+	Maturing 7/15/2020 - 7/15/2021
U.S. Treasury Bill	<u>19,000,157</u>	S&P A1+	Maturing 7/2/2020 - 11/5/2020
Total investments measured at fair value level	<u>41,735,170</u>		
Investments measured at the net asset value (NAV)			
Money Market:			
Fidelity Government Money Market Fund	<u>494,920</u>	NA	25 Days
Total investments measured at NAV	<u>494,920</u>		
Total investments measured at fair value	<u>\$ 42,230,091</u>		

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 not 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%. The District has no designated "peak periods." All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$33,296,261 and the bank balance was \$35,374,557. The bank balance was held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$17,930,954 was covered by federal depository insurance and \$17,443,603 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 2 - Deposits and Investments (Continued)

At June 30, 2020, the Recreation Commission's carrying amount of deposits was \$1,794,089 and the bank balance was \$1,838,353. The bank balance was held by one bank, resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining balance of \$1,588,353 was collateralized with securities held by the pledging financial institutions' agents in the Commission's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 - In-Substance Receipt in Transit

The District received \$1,319,034 in General State Aid and \$480,248 in Supplemental General State Aid subsequent to June 30, 2020 and, as required by K.S.A. 72-6466, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE 4 - Long-Term Debt

The District is subject to statutes of the State of Kansas, which limit the bonded debt outstanding to 14% of the assessed valuation. The District requested and received approval under K.S.A. 75-2315 which allows the issuance of bonded debt in excess of the general bond debt limitation.

Following is a detailed listing of the District's long-term debt:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>	<u>Interest Rate</u>
G.O. Bonds				
Refunding Series 2010	05/18/2010	\$ 2,675,000	\$ 600,000	2.50% - 3.50%
Improvement 2013	12/19/2013	19,500,000	7,300,000	3.75% - 5.00%
Improvement 2019-A	04/16/2019	44,000,000	44,000,000	2.00% - 5.00%
Refunding Series 2019-B	04/16/2019	5,210,000	4,625,000	2.55% - 2.75%
Refunding Series 2020	03/05/2020	<u>8,440,000</u>	<u>8,440,000</u>	1.80% - 2.25%
Total		<u>\$ 79,825,000</u>	<u>\$ 64,965,000</u>	

Following is a summary of changes in general obligation bonds for the year ended June 30, 2020:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>	<u>Interest Paid</u>
G.O. Bonds To Be Paid With Tax Levies:					
Refunding Series 2004-A	\$ 3,400,000	\$ -	\$ 3,400,000	\$ -	\$ 89,250
Refunding Series 2010	880,000	-	280,000	600,000	25,181
Improvement 2013	14,940,000	-	7,640,000	7,300,000	664,475
Improvement 2019-A	44,000,000	-	-	44,000,000	1,569,575
Refunding Series 2019-B	5,210,000	-	585,000	4,625,000	114,897
Refunding Series 2020	-	<u>8,440,000</u>	-	<u>8,440,000</u>	-
Total	<u>\$ 68,430,000</u>	<u>\$ 8,440,000</u>	<u>\$ 11,905,000</u>	<u>\$ 64,965,000</u>	<u>\$ 2,463,378</u>

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 4 - Long-Term Debt (Continued)

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 3,860,000	\$ 2,696,457	\$ 6,556,457
2022	5,295,000	2,532,180	6,556,457
2023	5,490,000	2,334,830	7,827,180
2024	4,930,000	2,134,923	7,824,830
2025	4,130,000	1,966,360	7,064,923
2026 - 2030	14,200,000	8,039,801	22,239,801
2031 - 2035	11,885,000	5,337,375	17,222,375
2036 - 2040	<u>15,175,000</u>	<u>1,971,125</u>	<u>17,146,125</u>
	<u>\$ 64,965,000</u>	<u>\$ 27,013,051</u>	<u>\$ 92,438,148</u>

The District has also entered into several leases and other financing agreements to fund equipment, computers and other building upgrades. A summary of these financing agreements is as follows:

<u>Lease</u>	<u>Origination Date</u>	<u>Original Balance</u>	<u>June 30, 2020 Balance</u>	<u>Interest Paid</u>
HVAC Upgrades	08/04/2011	\$ 5,158,262	\$ 2,463,991	\$ 97,420
Energy Retrofitting QZAB	08/04/2011	833,000	344,690	19,079
Computer Hardware	05/24/2020	757,977	568,483	-
Revolving Note	09/15/2008	400,000	107,242	7,065
HVAC Upgrades QZAB	08/04/2011	<u>214,000</u>	<u>94,673</u>	<u>1,688</u>
		<u>\$ 7,363,239</u>	<u>\$ 3,579,078</u>	<u>\$ 125,251</u>

Annual lease payment requirements to maturity:

<u>Leases</u>				<u>Revolving Loans</u>			
Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 637,409	\$ 102,109	\$ 739,518	2021	\$ 33,869	\$ 5,315	\$ 39,184
2022	651,132	85,560	736,691	2022	35,714	3,470	39,184
2023	665,342	68,523	733,865	2023	<u>37,659</u>	<u>1,525</u>	<u>117,552</u>
2024	490,564	50,980	541,544				
2025	505,805	32,914	538,719		<u>\$ 107,242</u>	<u>\$ 10,310</u>	<u>\$ 195,920</u>
2026	<u>521,584</u>	<u>14,306</u>	<u>535,890</u>				
	<u>\$ 3,471,836</u>	<u>\$ 354,391</u>	<u>\$ 3,826,227</u>				

The District issued Series 2020 Taxable General Obligation Refunding Bonds in the amount of \$8,440,000, on March 5, 2020, to refund and redeem a portion of the District's outstanding Series 2013 General Obligation Bonds in the amount of \$7,640,000, including any interest accrued to the redemption date. As a result, the 2013 Bonds are considered to be partially defeased and the liability for the defeased bonds has been removed from the District's financial statements. The transaction resulted in an economic gain of \$197,364 and a reduction of \$197,364 in future debt payments.

At June 30, 2020 the remaining principal balance of outstanding debt issues previously defeased is \$12,200,000

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 5 - Interfund Transactions

Interfund transfers for the year ended June 30, 2020, were as follows:

From	To	Amount	Regulatory Authority
General	At Risk (K-12)	\$ 4,000,000	K.S.A. 72-6478
General	Bilingual Education	225,000	K.S.A. 72-6478
General	Virtual Education	45,000	K.S.A. 72-6478
General	Capital Outlay	3,323,671	K.S.A. 72-6478
General	Special Education	5,304,009	K.S.A. 72-6478
General	Parent Education Program	30,000	K.S.A. 72-6478
General	Student Material Revolving	350,000	K.S.A. 72-6478
Supplemental General	At Risk (4 Year Old)	300,000	K.S.A. 72-6478
Supplemental General	At Risk (K-12)	2,717,630	K.S.A. 72-6478
Supplemental General	Bilingual Education	500,000	K.S.A. 72-6478
Supplemental General	Vocational Education	500,000	K.S.A. 72-6478
		<u>\$ 17,295,310</u>	

NOTE 6 - Defined Benefit Pension Plan

Plan Description. The District and the Recreation Commission participate 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 establishes 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 contribution rates are withheld by their employer and paid to KPERs according to provisions of Section 414(h) of the Internal Revenue Code.

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

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

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 6 - Defined Benefit Pension Plan (Continued)

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District and the Recreation Commission received and remitted amounts equal to the statutory contribution rate, which totaled \$4,266,734 and \$15,088, respectively, for the year ended June 30, 2020.

Net Pension Liability. At June 30, 2020, the proportionate share of the collective net pension liability reported by KPERS was \$33,125,830 for the District and \$194,528 for the Recreation Commission. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 publically available on the KPERS website at www.kpers.org or can be obtained as described above.

NOTE 7 - Termination Benefits

The District has a plan which covers personnel who voluntarily take early retirement. A certified employee is eligible for early retirement if such employee is a full-time employee, not less than 60 years of age and not more than 65 years of age, and has ten years or more of service with the District and twenty years or more of service credit with the Kansas Public Employees Retirement System. The benefits from this plan are computed using a formula based upon years of service and is payable semiannually.

The annual scheduled payments under this program are as follows:

Year	
<u>Ended</u>	<u>Amount</u>
6/30/2021	\$ 165,917
6/30/2022	125,412
6/30/2023	98,127
6/30/2024	48,002
6/30/2025	<u>3,777</u>
	<u>\$ 441,235</u>

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 8 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of the funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District as of June 30, 2020.

NOTE 9 - 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 for which it carries commercial insurance. The District has joined other Kansas school districts to participate in Kansas Association of School Boards (KASB) workers compensation insurance risk pool. The pool operates as a common risk management and insurance program for certain Kansas school districts. The District pays an annual premium to the pool for its workers compensation insurance coverage. The District's contractual agreement with KASB provides that KASB will be self-sustaining through member premiums and the liability limits for each accident, employee, and policy is \$1,000,000. The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10 - Compensated Absences

The District gives each teacher ten (10) days paid annual leave for illness or personal use. This paid leave may be accumulated to a maximum of one hundred and twenty (120) days and shall include the amount allotted for the current year. The District gives classified employees, with the exception of bus drivers, leave time at a rate of one (1) work day paid leave per month of employment calculated from the original date of employment. Example, a ten (10) month employee receives ten (10) days leave time; a twelve (12) month employee receives twelve (12) days leave time. This paid leave may be accumulated to a maximum of one hundred and twenty (120) days and shall include the amount allotted for the current year. A teacher retiring from the District shall be paid at the rate of the current daily substitute pay for each day of accumulated leave upon retirement; classified employees are paid at their current rate of pay. As of June 30, 2020, the liability for accumulated leave time was \$123,161. If employees are terminated or resign, leave pay is only paid for current years' time earned but not used.

NOTE 11 - Other Post-Employment 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 this 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. There is no cost to the District under this program.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

NOTE 12 - Statutory Violation

The Aquatic Fund had negative ending unencumbered cash as of June 30, 2020, which is a violation of K.S.A. 10-1113.

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 202
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020

Fund	Total Budget	Adjustment to Comply with Legal Maximum Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over [Under]
Governmental Type Funds:						
General Funds:						
General Fund	\$ 30,779,532	\$ [711,799]	\$ 54,628	\$ 30,122,361	\$ 30,122,361	\$ -
Supplemental General	9,407,163	[200,211]	-	9,206,952	9,206,952	-
Special Purpose Funds:						
At-Risk (4 Year Old)	459,835	-	-	459,835	399,741	60,094
At-Risk (K-12)	7,387,150	-	757,977	8,145,127	7,497,356	647,771
Bilingual Education	761,964	-	-	761,964	723,034	38,930
Virtual Education	200,000	-	-	200,000	53,550	146,450
Capital Outlay	17,543,554	-	-	17,543,554	11,496,111	6,047,443
Food Service	2,907,000	-	-	2,907,000	1,979,042	927,958
Professional Development	150,000	-	-	150,000	71,442	78,558
Special Education	7,244,950	-	-	7,244,950	6,853,323	391,627
Vocational Education	908,750	-	-	908,750	768,713	140,037
Parent Education Program	515,500	-	-	515,500	419,720	95,780
KPERs Special Retirement Contribution	4,736,089	-	-	4,736,089	4,266,734	469,355
Federal Grants	1,657,823	-	-	1,657,823	1,886,011	[228,188]
Bond and Interest Funds:						
Bond and Interest	6,728,378	-	8,440,000	15,168,378	15,168,378	-
Related Municipal Entity:						
Recreation Commission Funds:						
General Fund	1,685,384	-	-	1,685,384	1,052,756	632,628
Employee Benefits Fund	151,000	-	-	151,000	126,971	24,029

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
State aid				
General state aid	\$ 25,263,951	\$ 26,763,724	\$ 27,005,970	\$ [242,246]
Special education state aid	3,165,945	3,304,009	3,773,562	[469,553]
Reimbursed expense	18,100	54,628	-	54,628
Total Receipts	<u>28,447,996</u>	<u>30,122,361</u>	<u>\$ 30,779,532</u>	<u>\$ [657,171]</u>
Expenditures				
Instruction	8,068,623	7,392,839	\$ 9,291,820	\$ 1,898,981
Student support services	694,339	611,871	897,700	285,829
Instructional support staff	352,271	433,293	465,500	32,207
General administration	1,288,551	1,199,332	1,435,000	235,668
School administration	2,157,038	2,277,350	2,339,500	62,150
Central services	345,190	362,789	364,000	1,211
Operations and maintenance	3,444,407	3,386,616	3,985,900	599,284
Community services operations	1,783	1,921	5,000	3,079
Transportation	1,171,031	1,178,670	1,341,550	162,880
Transfers out	10,924,763	13,277,680	10,653,562	[2,624,118]
Adjustment to comply with legal max	-	-	[711,799]	[711,799]
Adjustment for qualifying budget credit	-	-	54,628	54,628
Total Expenditures	<u>28,447,996</u>	<u>30,122,361</u>	<u>\$ 30,122,361</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 202
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 1,719,314	\$ 2,078,961	\$ 1,944,147	\$ 134,814
Delinquent tax	74,603	71,021	42,661	28,360
Motor and recreational vehicle tax	285,522	284,590	221,334	63,256
In lieu of taxes - I. R. B.'s	71,542	90,514	-	90,514
State aid	<u>6,751,271</u>	<u>6,828,796</u>	<u>6,977,293</u>	<u>[148,497]</u>
Total Receipts	<u>8,902,252</u>	<u>9,353,882</u>	<u>\$ 9,185,435</u>	<u>\$ 168,447</u>
Expenditures				
Instruction	1,130,254	1,961,899	\$ 1,465,468	\$ [496,431]
General administration	535,273	360,205	600,000	239,795
Central services	992,995	1,120,206	1,121,500	1,294
Community services operations	680	-	1,000	1,000
Operations and maintenance	1,943,216	1,738,173	2,187,500	449,327
Facility acquisition and construction services	-	8,839	-	[8,839]
Transfers out	4,501,238	4,017,630	4,031,695	14,065
Adjustment to comply with legal max	<u>-</u>	<u>-</u>	<u>[200,211]</u>	<u>[200,211]</u>
Total Expenditures	<u>9,103,656</u>	<u>9,206,952</u>	<u>\$ 9,206,952</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[201,404]	146,930		
Unencumbered Cash, Beginning	457,926	259,789		
Prior Year Canceled Encumbrance	<u>3,267</u>	<u>137</u>		
Unencumbered Cash, Ending	<u>\$ 259,789</u>	<u>\$ 406,856</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Transfers in	\$ 400,000	\$ 300,000	\$ 300,000	\$ -
Total Receipts	<u>400,000</u>	<u>300,000</u>	<u>\$ 300,000</u>	<u>\$ -</u>
Expenditures				
Instruction	285,917	397,652	\$ 446,200	\$ 48,548
School administration	84	2	13,635	13,633
General administration	-	427	-	[427]
Student support services	<u>12,611</u>	<u>1,660</u>	<u>-</u>	<u>[1,660]</u>
Total Expenditures	<u>298,612</u>	<u>399,741</u>	<u>\$ 459,835</u>	<u>\$ 60,094</u>
Receipts Over [Under] Expenditures	101,388	[99,741]		
Unencumbered Cash, Beginning	<u>453,114</u>	<u>554,502</u>		
Unencumbered Cash, Ending	<u>\$ 554,502</u>	<u>\$ 454,761</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Transfers in	\$ 5,642,890	\$ 6,717,630	\$ 6,731,695	\$ [14,065]
Miscellaneous	81,323	14,504	40,000	[25,496]
Lease proceeds	-	757,977	-	757,977
Total Receipts	<u>5,724,213</u>	<u>7,490,111</u>	<u>\$ 6,771,695</u>	<u>\$ 718,416</u>
Expenditures				
Instruction	4,887,664	6,303,448	\$ 6,270,000	\$ [33,448]
Student support services	313,998	449,587	337,500	[112,087]
General administration	-	586	-	[586]
School administration	201,767	256,554	219,150	[37,404]
Central services	882,575	311,740	329,500	17,760
Transportation	148,621	140,794	-	[140,794]
Operations and maintenance	41,801	34,647	231,000	196,353
Adjustment for qualifying budget credit	-	-	757,977	757,977
Total Expenditures	<u>6,476,426</u>	<u>7,497,356</u>	<u>\$ 8,145,127</u>	<u>\$ 647,771</u>
Receipts Over [Under] Expenditures	[752,213]	[7,245]		
Unencumbered Cash, Beginning	2,781,798	2,029,585		
Prior Year Canceled Encumbrance	-	9		
Unencumbered Cash, Ending	<u>\$ 2,029,585</u>	<u>\$ 2,022,340</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Transfers in	\$ 593,026	\$ 725,000	\$ 800,000	\$ [75,000]
Total Receipts	<u>593,026</u>	<u>725,000</u>	<u>\$ 800,000</u>	<u>\$ [75,000]</u>
Expenditures				
Instruction	693,018	723,034	\$ 758,200	\$ 35,166
School administration	<u>3,764</u>	<u>-</u>	<u>3,764</u>	<u>3,764</u>
Total Expenditures	<u>696,782</u>	<u>723,034</u>	<u>\$ 761,964</u>	<u>\$ 38,930</u>
Receipts Over [Under] Expenditures	[103,756]	1,966		
Unencumbered Cash, Beginning	<u>216,561</u>	<u>112,805</u>		
Unencumbered Cash, Ending	<u>\$ 112,805</u>	<u>\$ 114,771</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Transfers in	\$ 45,000	\$ 45,000	\$ 200,000	\$ [155,000]
Total Receipts	<u>45,000</u>	<u>45,000</u>	<u>\$ 200,000</u>	<u>\$ [155,000]</u>
Expenditures				
Instruction	<u>63,350</u>	<u>53,550</u>	<u>\$ 200,000</u>	<u>\$ 146,450</u>
Total Expenditures	<u>63,350</u>	<u>53,550</u>	<u>\$ 200,000</u>	<u>\$ 146,450</u>
Receipts Over [Under] Expenditures	[18,350]	[8,550]		
Unencumbered Cash, Beginning	<u>222,400</u>	<u>204,050</u>		
Unencumbered Cash, Ending	<u>\$ 204,050</u>	<u>\$ 195,500</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 1,092,803	\$ 1,086,562	\$ 1,068,719	\$ 17,843
Delinquent tax	31,782	36,605	27,943	8,662
Motor vehicle tax	140,851	133,238	106,226	27,012
Recreational vehicle tax	693	582	468	114
In lieu of taxes - I.R.B.'s	46,861	47,041	-	47,041
Investment income	223,031	522,670	300,000	222,670
Miscellaneous	364,000	587,260	350,000	237,260
State aid	760,313	860,847	873,271	[12,424]
Transfers in	4,699,132	3,323,671	2,000,000	1,323,671
Total Receipts	<u>7,359,466</u>	<u>6,598,476</u>	<u>\$ 4,726,627</u>	<u>\$ 1,871,849</u>
Expenditures				
Instruction	190,288	121,821	\$ 1,000,000	\$ 878,179
Central services	147,362	301,760	401,520	99,760
Operations and maintenance	715,284	619,672	2,800,000	2,180,328
Transportation	254,223	175,272	750,000	574,728
Debt service	594,861	592,034	592,034	-
Facility acquisition and construction services	804,273	9,685,552	12,000,000	2,314,448
Total Expenditures	<u>2,706,291</u>	<u>11,496,111</u>	<u>\$ 17,543,554</u>	<u>\$ 6,047,443</u>
Receipts Over [Under] Expenditures	4,653,175	[4,897,635]		
Unencumbered Cash, Beginning	13,195,346	17,848,521		
Prior Year Canceled Encumbrance	-	17,702		
Unencumbered Cash, Ending	<u>\$ 17,848,521</u>	<u>\$ 12,968,588</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Federal aid	\$ 1,757,617	\$ 1,782,437	\$ 1,679,503	\$ 102,934
State aid	21,957	21,208	17,717	3,491
Charges for services	430,945	377,391	296,226	81,165
Investment income	8,541	11,877	8,000	3,877
Total Receipts	<u>2,219,060</u>	<u>2,192,913</u>	<u>\$ 2,001,446</u>	<u>\$ 191,467</u>
Expenditures				
Food service operation	<u>1,943,743</u>	<u>1,979,042</u>	<u>\$ 2,907,000</u>	<u>\$ 927,958</u>
Total Expenditures	<u>1,943,743</u>	<u>1,979,042</u>	<u>\$ 2,907,000</u>	<u>\$ 927,958</u>
Receipts Over [Under] Expenditures	275,317	213,871		
Unencumbered Cash, Beginning	<u>1,914,789</u>	<u>2,190,106</u>		
Unencumbered Cash, Ending	<u>\$ 2,190,106</u>	<u>\$ 2,403,977</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
State aid	\$ 2,012	\$ 11,382	\$ 18,750	\$ [7,368]
Total Receipts	<u>2,012</u>	<u>11,382</u>	<u>\$ 18,750</u>	<u>\$ [7,368]</u>
Expenditures				
Student support services	-	46,729	\$ -	\$ [46,729]
Instructional support staff	13,711	14,113	122,300	108,187
School administration	-	10,600	-	[10,600]
Central services	-	-	27,700	27,700
Total Expenditures	<u>13,711</u>	<u>71,442</u>	<u>\$ 150,000</u>	<u>\$ 78,558</u>
Receipts Over [Under] Expenditures	[11,699]	[60,060]		
Unencumbered Cash, Beginning	<u>190,856</u>	<u>179,157</u>		
Unencumbered Cash, Ending	<u>\$ 179,157</u>	<u>\$ 119,097</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Federal aid	\$ 2,184,892	\$ 1,373,593	\$ 1,400,000	\$ [26,407]
Miscellaneous	11,433	-	-	-
Transfers in	<u>3,165,945</u>	<u>5,304,009</u>	<u>3,773,562</u>	<u>1,530,447</u>
Total Receipts	<u>5,362,270</u>	<u>6,677,602</u>	<u>\$ 5,173,562</u>	<u>\$ 1,504,040</u>
Expenditures				
Instruction	5,585,631	4,462,682	\$ 6,083,500	\$ 1,620,818
Student support services	70,207	1,571,607	101,100	[1,470,507]
General administration	307,827	246,270	331,500	85,230
Transportation	<u>552,904</u>	<u>572,764</u>	<u>728,850</u>	<u>156,086</u>
Total Expenditures	<u>6,516,569</u>	<u>6,853,323</u>	<u>\$ 7,244,950</u>	<u>\$ 391,627</u>
Receipts Over [Under] Expenditures	[1,154,299]	[175,721]		
Unencumbered Cash, Beginning	6,463,129	5,325,162		
Prior Year Canceled Encumbrance	<u>16,332</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 5,325,162</u>	<u>\$ 5,149,441</u>		

UNIFIED SCHOOL DISTRICT NO. 202
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Federal aid	\$ 74,116	\$ 54,000	\$ 53,535	\$ 465
State aid	2,612	4,512	2,552	1,960
Miscellaneous	84,010	73,658	-	73,658
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Total Receipts	<u>660,738</u>	<u>632,170</u>	<u>\$ 556,087</u>	<u>\$ 76,083</u>
Expenditures				
Instruction	708,073	743,715	\$ 851,750	\$ 108,035
Instructional support staff	<u>23,493</u>	<u>24,998</u>	<u>57,000</u>	<u>32,002</u>
Total Expenditures	<u>731,566</u>	<u>768,713</u>	<u>\$ 908,750</u>	<u>\$ 140,037</u>
Receipts Over [Under] Expenditures	[70,828]	[136,543]		
Unencumbered Cash, Beginning	675,212	604,529		
Prior Year Canceled Encumbrance	<u>145</u>	<u>3,178</u>		
Unencumbered Cash, Ending	<u>\$ 604,529</u>	<u>\$ 471,164</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
State aid	\$ 157,938	\$ 176,445	\$ 200,000	\$ [23,555]
Federal aid	193,399	235,125	250,000	[14,875]
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Receipts	<u>381,337</u>	<u>441,570</u>	<u>\$ 480,000</u>	<u>\$ [38,430]</u>
Expenditures				
Student support services	<u>386,283</u>	<u>419,720</u>	<u>\$ 515,500</u>	<u>\$ 95,780</u>
Total Expenditures	<u>386,283</u>	<u>419,720</u>	<u>\$ 515,500</u>	<u>\$ 95,780</u>
Receipts Over [Under] Expenditures	[4,946]	21,850		
Unencumbered Cash, Beginning	146,368	141,570		
Prior Year Canceled Encumbrance	<u>148</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 141,570</u>	<u>\$ 163,420</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Student Material Revolving Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020 and 2019

	Prior Year Actual	Current Year Actual
Receipts		
Transfer in	\$ 350,000	\$ 350,000
Total Receipts	<u>350,000</u>	<u>350,000</u>
Expenditures		
Instruction	<u>439,933</u>	<u>709,182</u>
Total Expenditures	<u>439,933</u>	<u>709,182</u>
Receipts Over [Under] Expenditures	[89,933]	[359,182]
Unencumbered Cash, Beginning	1,762,986	1,673,053
Prior Year Canceled Encumbrance	<u>-</u>	<u>4,081</u>
Unencumbered Cash, Ending	<u>\$ 1,673,053</u>	<u>\$ 1,317,952</u>

* This fund is not required to be budgeted.

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UNIFIED SCHOOL DISTRICT NO. 202
 KPERS Special Retirement Contribution Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
State aid	\$ 1,758,079	\$ 4,266,734	\$ 4,736,089	\$ [469,355]
Total Receipts	<u>1,758,079</u>	<u>4,266,734</u>	<u>\$ 4,736,089</u>	<u>\$ [469,355]</u>
Expenditures				
Instruction	1,160,331	2,816,045	\$ 3,125,819	\$ 309,774
Student support services	70,323	170,669	189,443	18,774
Instructional support staff	17,581	42,667	47,361	4,694
General administration	17,581	42,667	47,361	4,694
School administration	87,904	213,337	236,804	23,467
Central services	35,162	85,335	94,721	9,386
Operations and maintenance	140,646	341,339	378,887	37,548
Transportation	123,066	298,671	331,527	32,856
Food service	105,485	256,004	284,166	28,162
Total Expenditures	<u>1,758,079</u>	<u>4,266,734</u>	<u>\$ 4,736,089</u>	<u>\$ 469,355</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Federal Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Low Income Title I	Homeless	Title I Migrant	Title IIA	Title III
Receipts					
Federal aid	\$ 1,266,756	\$ 2,500	\$ 23,000	\$ 214,386	\$ 94,770
Total Receipts	<u>1,266,756</u>	<u>2,500</u>	<u>23,000</u>	<u>214,386</u>	<u>94,770</u>
Expenditures					
Instruction	801,183	4,827	167	48,247	79,608
Student support services	11,905	-	29,783	-	-
General administration	-	-	-	-	-
Central services	-	-	-	-	-
Operations and maintenance	-	-	-	-	-
Instructional support staff	447,807	-	-	108,381	31
Transportation	9,612	-	-	-	-
Total Expenditures	<u>1,270,507</u>	<u>4,827</u>	<u>29,950</u>	<u>156,628</u>	<u>79,639</u>
Receipts Over [Under] Expenditures	[3,751]	[2,327]	[6,950]	57,758	15,131
Unencumbered Cash, Beginning	<u>117,503</u>	<u>[1,446]</u>	<u>8,755</u>	<u>[65,129]</u>	<u>5,681</u>
Unencumbered Cash, Ending	<u>\$ 113,752</u>	<u>\$ [3,773]</u>	<u>\$ 1,805</u>	<u>\$ [7,371]</u>	<u>\$ 20,812</u>

Title IV	ESSR	Actual	Budget	Variance Over [Under]
\$ 95,104	\$ 249,573	\$ 1,946,089	\$ 1,567,898	\$ 378,191
<u>95,104</u>	<u>249,573</u>	<u>1,946,089</u>	<u>\$ 1,567,898</u>	<u>\$ 378,191</u>
68,044	216,509	1,218,585	\$ 1,657,823	\$ 439,238
22,243	-	63,931	-	[63,931]
-	3,515	3,515	-	[3,515]
-	23,729	23,729	-	[23,729]
-	2,314	2,314	-	[2,314]
930	-	557,149	-	[557,149]
<u>-</u>	<u>7,176</u>	<u>16,788</u>	<u>-</u>	<u>[16,788]</u>
<u>91,217</u>	<u>253,243</u>	<u>1,886,011</u>	<u>\$ 1,657,823</u>	<u>\$ [228,188]</u>
3,887	[3,670]	60,078		
<u>[3,882]</u>	<u>-</u>	<u>61,482</u>		
<u>\$ 5</u>	<u>\$ [3,670]</u>	<u>\$ 121,560</u>		

See independent auditor's report on the financial statements.

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UNIFIED SCHOOL DISTRICT NO. 202
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020 and 2019

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>2,297,851</u>	<u>2,297,851</u>
Unencumbered Cash, Ending	<u>\$ 2,297,851</u>	<u>\$ 2,297,851</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Donations and Grants Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Misc	Kauffman Fdn Grant	USA Funds	Verizon Wireless Grant	Safe and Secure	School Leadership
Receipts						
Other grants	\$ 722	\$ -	\$ -	\$ -	\$ 76,402	\$ -
Total Receipts	<u>722</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,402</u>	<u>-</u>
Expenditures						
Instruction	-	9,626	-	313	114,492	1,896
Total Expenditures	<u>-</u>	<u>9,626</u>	<u>-</u>	<u>313</u>	<u>114,492</u>	<u>1,896</u>
Receipts Over [Under] Expenditures	722	[9,626]	-	[313]	[38,090]	[1,896]
Unencumbered Cash, Beginning	<u>30,239</u>	<u>[3,944]</u>	<u>12,000</u>	<u>313</u>	<u>14,184</u>	<u>2,000</u>
Unencumbered Cash, Ending	<u>\$ 30,961</u>	<u>\$ [13,570]</u>	<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ [23,906]</u>	<u>\$ 104</u>

* These funds are not required to be budgeted.

Link	TLB	Pledgecents Grant	Fuel Up to Play 60 Grant	Communities Supporting Early Literacy	Legacy Grant	Current Year Totals	Prior Year Totals
\$ 42,592	\$ -	\$ -	\$ -	\$ 98,535	\$ 18,500	\$ 236,751	\$ 144,959
42,592	-	-	-	98,535	18,500	236,751	144,959
51,156	-	-	-	69	17,240	194,792	124,319
51,156	-	-	-	69	17,240	194,792	124,319
[8,564]	-	-	-	98,466	1,260	41,959	20,640
12,121	[669]	17	89	-	-	66,350	45,710
<u>\$ 3,557</u>	<u>\$ [669]</u>	<u>\$ 17</u>	<u>\$ 89</u>	<u>\$ 98,466</u>	<u>\$ 1,260</u>	<u>\$ 108,309</u>	<u>\$ 66,350</u>

UNIFIED SCHOOL DISTRICT NO. 202
Aquatic Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020 and 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Charges for services	\$ 194,388	\$ 184,808
Miscellaneous	<u>50</u>	<u>11</u>
Total Receipts	<u>194,438</u>	<u>184,819</u>
Expenditures		
Student activities	<u>250,037</u>	<u>268,307</u>
Total Expenditures	<u>250,037</u>	<u>268,307</u>
Receipts Over [Under] Expenditures	[55,599]	[83,488]
Unencumbered Cash, Beginning	<u>94,693</u>	<u>39,094</u>
Unencumbered Cash, Ending	<u>\$ 39,094</u>	<u>\$ [44,394]</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 1,834,280	\$ 1,826,380	\$ 1,793,562	\$ 32,818
Delinquent tax	53,879	61,796	46,897	14,899
Motor and recreational vehicle tax	237,477	224,633	179,099	45,534
In lieu of taxes - I. R. B.'s	113,199	79,071	-	79,071
Bond proceeds	5,210,000	8,440,000	-	8,440,000
State aid	3,236,251	4,425,148	4,425,148	-
Total Receipts	<u>10,685,086</u>	<u>15,057,028</u>	<u>\$ 6,444,706</u>	<u>\$ 8,612,322</u>
Expenditures				
Principal	8,628,084	12,562,951	\$ 4,265,000	\$ [8,297,951]
Interest and other bond costs	1,272,135	2,605,427	2,463,378	[142,049]
Adjustment for qualifying budget credit	-	-	8,440,000	8,440,000
Total Expenditures	<u>9,900,219</u>	<u>15,168,378</u>	<u>\$ 15,168,378</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	784,867	[111,350]		
Unencumbered Cash, Beginning	<u>7,210,504</u>	<u>7,995,371</u>		
Unencumbered Cash, Ending	<u>\$ 7,995,371</u>	<u>\$ 7,884,021</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Bond Fund*
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020 and 2019

	Prior Year Actual	Current Year Actual
Receipts		
Investment income	\$ 211,139	\$ 1,000,126
Bond premium	4,385,043	-
Bond proceeds	44,000,000	-
Miscellaneous revenue	-	15,547
Total Receipts	48,596,182	1,015,673
Expenditures		
Central services	-	64,637
Operations and maintenance	-	212,107
Facility acquisition and construction services	4,706,131	33,407,371
Total Expenditures	4,706,131	33,684,115
Receipts Over [Under] Expenditures	43,890,051	[32,668,442]
Unencumbered Cash, Beginning	-	43,890,051
Prior Year Canceled Encumbrance	-	428,281
Unencumbered Cash, Ending	\$ 43,890,051	\$ 11,649,890

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 819,602	\$ 814,922	\$ 801,537	\$ 13,385
Delinquent tax	23,745	27,426	20,958	6,468
Motor and recreational vehicle tax	106,163	100,365	80,026	20,339
Investment income	6,505	7,822	-	7,822
Charges for services	<u>464,700</u>	<u>310,382</u>	<u>591,650</u>	<u>[281,268]</u>
Total Receipts	<u>1,420,715</u>	<u>1,260,917</u>	<u>\$ 1,494,171</u>	<u>\$ [233,254]</u>
Expenditures				
Community service operations	<u>1,502,999</u>	<u>1,052,756</u>	<u>\$ 1,685,384</u>	<u>\$ 632,628</u>
Total Expenditures	<u>1,502,999</u>	<u>1,052,756</u>	<u>\$ 1,685,384</u>	<u>\$ 632,628</u>
Receipts Over [Under] Expenditures	[82,284]	208,161		
Unencumbered Cash, Beginning	<u>1,195,544</u>	<u>1,113,260</u>		
Unencumbered Cash, Ending	<u>\$ 1,113,260</u>	<u>\$ 1,321,421</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts for the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 136,596	\$ 135,821	\$ 133,626	\$ 2,195
Delinquent tax	3,948	4,575	3,493	1,082
Motor and recreational vehicle tax	17,693	16,737	13,324	3,413
In lieu of taxes - I. R. B.'s	<u>5,858</u>	<u>5,880</u>	<u>-</u>	<u>5,880</u>
Total Receipts	<u>164,095</u>	<u>163,013</u>	<u>\$ 150,443</u>	<u>\$ 12,570</u>
Expenditures				
Community service operations	<u>95,693</u>	<u>126,971</u>	<u>\$ 151,000</u>	<u>\$ 24,029</u>
Total Expenditures	<u>95,693</u>	<u>126,971</u>	<u>\$ 151,000</u>	<u>\$ 24,029</u>
Receipts Over [Under] Expenditures	68,402	36,042		
Unencumbered Cash, Beginning	<u>391,557</u>	<u>459,959</u>		
Unencumbered Cash, Ending	<u>\$ 459,959</u>	<u>\$ 496,001</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission Operating Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2020 and 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Program revenues	\$ 66,044	\$ 68,453
Total Receipts	<u>66,044</u>	<u>68,453</u>
Expenditures		
Program expenses	<u>59,108</u>	<u>111,326</u>
Total Expenditures	<u>59,108</u>	<u>111,326</u>
Receipts Over [Under] Expenditures	6,936	[42,873]
Unencumbered Cash, Beginning	<u>37,247</u>	<u>44,183</u>
Unencumbered Cash, Ending	<u>\$ 44,183</u>	<u>\$ 1,310</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Turner Sixth Grade Academy				
Bank Interest	\$ 143	\$ 59	\$ 154	\$ 48
STUCO	3,190	1,270	300	4,160
iPad Revenue	12,603	5,333	165	17,771
TSGA Library Fee	437	20	-	457
TSGA Yearbook	269	964	1,106	127
VANCO Services	-	2,163	2,125	38
School Fund	[642]	2,424	1,776	6
Staff Fund	[1,998]	-	597	[2,595]
Petty Cash	452	100	308	244
Subtotal Turner Sixth Grade Academy	<u>14,454</u>	<u>12,333</u>	<u>6,531</u>	<u>20,256</u>
ELEMENTARY SCHOOLS				
Junction Elementary				
Community Service Club	1,686	3,865	4,329	1,222
DeMoss Seating Grant	9	500	166	343
Library Books	881	-	23	858
JU Sales Tax	181	123	-	304
Music	15	231	221	25
Petty Cash	335	16	63	288
Playground Equipment	7	-	-	7
Programs	12	326	311	27
Social Committee	33	435	152	316
Student Council Sales	1,373	972	640	1,705
Student Council Yearbook	3,886	871	1,010	3,747
Subtotal Junction Elementary	<u>8,418</u>	<u>7,339</u>	<u>6,915</u>	<u>8,842</u>
Oak Grove Elementary				
Pepsi Commission	710	1,463	2,196	[23]
Bank Interest	64	20	5	79
Social Club	130	350	106	374
Library	147	22	164	5
Petty Cash	435	2,287	1,095	1,627
VANCO Services	-	15	-	15
Sales Tax	1,043	388	985	446
Student Council	1,289	1,629	1,457	1,461
Student Celebration	1,223	11,628	9,681	3,170
Yearbook	1,335	949	2,608	[324]
Subtotal Oak Grove Elementary	<u>6,376</u>	<u>18,751</u>	<u>18,297</u>	<u>6,830</u>
Turner Elementary				
Art Club	84	-	-	84
Care Club	172	-	-	172
Library Books	1,124	32	462	694
Petty Cash	400	664	754	310
Sales Tax	18	1,272	1,242	48
School Store	228	3,757	2,397	1,588
Staff	869	822	1,465	226
Student Fund (General)	213	4,348	3,535	1,026
Student Fund (Stuco)	122	285	114	293
VANCO Services	382	1	383	-
Yearbooks	354	1,587	225	1,716
Subtotal Turner Elementary School	<u>3,966</u>	<u>12,768</u>	<u>10,577</u>	<u>6,157</u>

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

<u>Fund</u>	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
ELEMENTARY SCHOOLS (Continued)				
Midland Trail Elementary				
Building fund	\$ 895	\$ 7,946	\$ 7,301	\$ 1,540
Library	99	1,000	-	1,099
Petty Cash	33	367	-	400
School Store	18	-	-	18
Student Council Yearbooks	51	719	-	770
Subtotal Midland Trail Elementary School	<u>1,096</u>	<u>10,032</u>	<u>7,301</u>	<u>3,827</u>
Subtotal All Elementary Schools	<u>19,856</u>	<u>48,890</u>	<u>43,090</u>	<u>25,656</u>
MIDDLE SCHOOL				
Turner Middle School				
AP Fund	21	599	620	-
Art	1,070	1,201	1,708	563
Athletics	192	7,749	5,470	2,471
Band	2	-	2	-
Boxtops for Education	966	-	966	-
Cheerleading	2,612	1,698	3,189	1,121
Cheerleading (7th Grade)	1,979	1,272	3,251	-
Chorale	381	-	326	55
Clothing Donation	128	50	15	163
Debate	391	-	391	-
Drama Club	450	-	-	450
FACS	1,624	1,477	2,402	699
Faculty Fund	1	-	-	1
In and Out	24	2,807	1,857	974
Industrial Arts	850	1,137	1,417	570
Industrial Technology	2,958	309	-	3,267
JAG	1,560	-	535	1,025
Language Arts	9	-	9	-
Lego League	20	-	20	-
Outdoor Leadership Team	160	-	160	-
Pep Club	43	-	43	-
Petty Cash	1,035	370	-	1,405
Sales Tax	516	64	248	332
Science Classes	2,659	618	1,602	1,675
Science Club	1,185	-	-	1,185
Stand for the Silent	5	-	5	-
Student Council	285	-	147	138
Student Recognition	498	1,051	765	784
Student Returns	185	86	-	271
TMS iPad	2,615	10,630	12,490	755
Track and Field	12	-	12	-
Transition Class	74	420	442	52
United Way	22	-	22	-
Weight Room	9	977	986	-
Student Awards and Activities	-	2,220	1,619	601
Athletic Officials	-	4,515	4,515	-
VANCO Services	-	5,399	-	5,399
Yearbook	5,899	1,951	3,195	4,655
Total Middle School	<u>30,440</u>	<u>46,600</u>	<u>48,429</u>	<u>28,611</u>

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
HIGH SCHOOLS				
Turner High School				
Art/Photo	\$ 1,956	\$ 1,925	\$ 3,818	\$ 63
Athletic Booster Club	4,250	1,341	2,034	3,557
Auto Mechanics Fee	1,986	102	689	1,399
Band Fees	489	3,039	3,240	288
Band Tour	11,142	78,236	42,416	46,962
Baseball Team	2,934	690	2,316	1,308
Battle of the Books	158	-	-	158
Beartones	590	6,515	6,714	391
Book Club	882	31	50	863
Book Rent	2,344	80	683	1,741
Booster	8	-	-	8
Bowling Team	407	1,082	775	714
Boys Basketball Team	892	110	275	727
BPA	6,352	14,409	13,153	7,608
Building Trades Fee	562	-	562	-
Business & Computer Fees	9,889	3,734	3,200	10,423
Calculator Rental & Loss	2,322	-	-	2,322
Career Association (JAG)	111	-	-	111
Career Preparation	219	-	219	-
Catering Club	846	-	846	-
Cheerleading	5,505	9,236	11,440	3,301
Choir Fee	1,619	1,565	2,105	1,079
Ci3T	1,008	1,072	2,188	[108]
Club of Rock	1	-	1	-
Clothing Fee	1,844	135	36	1,943
Culinary Arts Fee	9,280	3,273	150	12,403
Debate	159	35	149	45
DECA	1,609	5,156	1,492	5,273
Drama	1,177	290	150	1,317
Drill Team	485	3,397	2,651	1,231
Encounter the King (Club 121)	382	-	382	-
FCCLA	848	-	848	-
Flag Team	21	-	-	21
Football Team	2,353	3,482	4,747	1,088
Forensics	36	15	-	51
French Club	8	-	-	8
Freshman Academy	98	-	-	98
Girls Basketball Team	478	5,561	4,412	1,627
Golf Team	22	252	-	274
Health Awareness	101	-	-	101
iPad Usage Revenue	236	14,515	-	14,751
JAG - 11th/12th	-	73	-	73
Jazz Band Scholarship	85	-	-	85
Jones Scholarship	-	6,000	6,000	-
Hope Memorial Golf Tournament	230	-	-	230
Junior Class	2,854	625	518	2,961
KAYS	3,615	5	164	3,456
KC Pet Project	30	-	-	30
Language Arts	207	-	-	207
Link Crew	11	-	-	11
Louder Than a Bomb	443	-	-	443
MAGE	88	-	-	88
Middle School Fees	307	1,613	599	1,321
Food Bank	230	65	295	-
Musical & Spring Play	659	6,708	5,179	2,188
National Art Honor Society	2	-	-	2

UNIFIED SCHOOL DISTRICT NO. 202
 Student Organization and Other Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2020

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
HIGH SCHOOL (Continued)				
Turner High School (Continued)				
NHS	\$ 655	\$ 311	\$ 103	\$ 863
PE Fees	3,264	1,403	3,521	1,146
Senior Class Fund	4,442	4,538	7,584	1,396
Project Graduation	5,672	10,266	6,320	9,618
PSAT & Plan Testing	144	570	714	-
Photo Imaging Fee	-	210	-	210
Sales Tax	-	7,833	7,540	293
School Store	432	18,036	13,935	4,533
Science Fees	8,274	1,983	4,275	5,982
Senior Gift	779	-	779	-
Soccer - Boys	476	610	451	635
Soccer - Girls	-	452	49	403
Social Committee	-	197	48	149
Social Studies Grant	1,529	250	183	1,596
Softball Team	863	4,710	795	4,778
Spanish Club	25	-	-	25
SPED - Coffee Shop	3,092	18,011	18,649	2,454
STEM	631	-	-	631
Student Council	11,476	5,485	2,136	14,825
Student Interest	920	8,223	5,820	3,323
Student Safety	396	652	293	755
Swim Fees	467	134	338	263
Swim Team Boys	122	39	21	140
Swim Team Girls	36	-	-	36
Thespians Troupe	299	2,383	2,270	412
THS Unassigned	-	1,000	-	1,000
THS Choir Sound Shells	2,500	-	2,500	-
Track Club	1,182	382	-	1,564
VANCO Services	14,101	60,147	23,400	50,848
Vica Auto	355	622	245	732
Vica Carpentry	3,203	7,710	8,093	2,820
Vica Printing	563	210	193	580
Volleyball Team	3,119	1,268	1,021	3,366
Wrestling Team	2,771	2,817	3,071	2,517
Yearbook	11,602	7,870	14,189	5,283
You be You	-	288	33	255
Subtotal Turner High School	<u>167,760</u>	<u>342,977</u>	<u>253,065</u>	<u>257,672</u>
Journey School of Choice				
Interest	10	10	-	20
Pepsi Recycling	263	353	-	616
Staff Funds	1,107	363	125	1,345
Student Funds	432	308	-	740
VANCO Services	-	945	-	945
MacBook Usage	-	430	-	430
THS Fees	-	434	-	434
Liberty Memorial Grant	-	250	-	250
Parking Fees	-	5	-	5
TMS Fees	-	20	-	20
Subtotal Journey School of Choice	<u>1,812</u>	<u>3,118</u>	<u>125</u>	<u>4,805</u>
TOTAL ALL STUDENT ORGANIZATION FUNDS	234,322	453,918	351,240	337,000
CLEARING ACCOUNT	[19,530]	494,565	402,733	72,302
INSURANCE RESERVE	<u>472,141</u>	<u>931,678</u>	<u>33,990</u>	<u>1,369,829</u>
TOTAL STUDENT ORGANIZATION AND OTHER AGENCY FUNDS	<u>\$ 686,933</u>	<u>\$ 1,880,161</u>	<u>\$ 787,963</u>	<u>\$ 1,779,131</u>

See independent auditor's report on the financial statements.

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 202
 District Activity
 Schedule of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2020

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
District							
Petty Cash	\$ 6,950	\$ -	\$ -	\$ -	\$ 6,950	\$ -	\$ 6,950
High School							
JSOC Petty Cash	-	-	29	-	29	-	29
Turner High School Petty Cash	1,054	-	144	-	1,198	-	1,198
Turner High School - Athletics	3,143	-	44,505	39,085	8,563	-	8,563
Subtotal High School	4,197	-	44,678	39,085	9,790	-	9,790
Total Receipts	\$ 11,147	\$ -	\$ 44,678	\$ 39,085	\$ 16,740	\$ -	\$ 16,740

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash
<u>U.S. Department of Education</u>					
Passed Through State Department of Education:					
Title I Grants to Local Educational Agencies	84.010	\$ 117,503	\$ 1,266,756	\$ 1,270,507	\$ 113,752
Title I Migrant	84.011	8,755	23,000	29,950	1,805
Special Education (IDEA) Cluster:					
Special Education Grants to States	84.027	-	878,952	878,952	-
Special Education - Preschool Grants	84.173	-	26,162	26,162	-
Total Special Education (IDEA) Cluster		-	905,114	905,114	-
Vocational Education Basic Grants to States	84.048	-	54,000	54,000	-
Homeless Child	84.196	[1,446]	2,500	4,827	[3,773]
English Language Acquisition Grants	84.365	5,681	94,770	79,639	20,812
Improving Teacher Quality State Grants	84.367	[65,129]	214,386	156,628	[7,371]
Student Support and Academic Enrichment Program	84.424	[3,882]	95,104	91,217	5
Elementary and Secondary School Emergency Relief Fund	84.425D	-	249,573	253,243	[3,670]
Total U.S. Department of Education			<u>2,905,203</u>	<u>2,845,125</u>	
<u>U.S. Department of Health and Human Services</u>					
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	-	235,125	236,619	[1,494]
Total U.S. Department of Health and Human Services			<u>235,125</u>	<u>236,619</u>	
<u>U.S. Department of Agriculture</u>					
Passed Through State Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	10.553	-	287,141	287,141	-
National School Lunch Program	10.555	-	1,047,607	1,047,607	-
Summer Food Service Program for Children	10.559	-	447,689	447,689	-
Total Child Nutrition Cluster		-	1,782,437	1,782,437	-
Total U.S. Department of Agriculture			<u>1,782,437</u>	<u>1,782,437</u>	
Total Expenditures of Federal Awards			<u>\$ 4,922,765</u>	<u>\$ 4,864,181</u>	

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 202
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

1. Organization

Unified School District No. 202, Kansas City, Kansas, (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. The District elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position at June 30, 2020.

5. Outstanding Loans

The District did not have any outstanding loans under any federal grants at June 30, 2020.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 202
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified (Regulatory Basis)
Adverse (GAAP)

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173 10.553, 10.555, 10.559	Special Education Cluster Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2020

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"**

Board of Education
Unified School District No. 202
Kansas City, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of the Unified School District No. 202, (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 9, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

However, we noted certain other matters that we reported to management of the District in a separate letter dated November 9, 2020.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 9, 2020

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Unified School District No. 202
Kansas City, Kansas

Report on Compliance for Each Major Federal Program

We have audited the compliance of the Unified School District No. 202, (the District) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal financial programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Kansas Municipal Audit and Accounting Guide. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 9, 2020