

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS**

**AUDITOR'S REPORT AND
FINANCIAL STATEMENTS**

June 30, 2020

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS**

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INDEPENDENT AUDITOR'S REPORT

President and Members of the Board of Education
Unified School District No. 204
Bonner Springs, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 204, Bonner Springs, 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 Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A; 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 of 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 the 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 A of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 Unified School District No. 204 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 204 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 A.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis 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 statement, however 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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. 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 A.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 17, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District's 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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 204, Bonner Springs, Kansas, as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated November 17, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2020 (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. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note A.

Novak Buks, P.C.

November 17, 2020
Shawnee, Kansas

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS**

STATEMENT 1

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2020**

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Change In Payables	Ending Cash Balance
GENERAL FUNDS:							
General	0	-	19,226,548	19,226,548	0	1,517,808	1,517,808
Supplemental General (LOB)	410,552	-	6,287,142	6,406,311	291,383	147,159	438,542
SPECIAL PURPOSE:							
Driver Training	63,625	-	24,870	14,661	73,834	0	73,834
Food Service	17,168	-	1,353,443	1,332,936	37,675	12,247	49,922
Professional Development	14,842	-	37,083	40,329	11,596	79	11,675
Special Education	976,307	-	5,895,014	5,514,122	1,357,199	283,895	1,641,094
Career and Postsecondary Education	143,114	-	842,595	845,632	140,077	120,646	260,723
Summer School	19,675	-	0	121	19,554	113	19,667
KPERS Special Retirement Contributi	0	-	2,948,977	2,948,977	0	0	0
DRE Preschool Program	0	-	0	1,192	(1,192)	813	(379)
At Risk (K-12)	481,702	-	2,660,000	2,691,689	450,013	326,078	776,091
At Risk (4 Year Old)	41,419	-	104,660	122,442	23,637	11,391	35,028
Bilingual Education	27,733	-	152,000	147,769	31,964	11,385	43,349
Federal Funds (Title I, II, III, IV, CARE	44	-	518,578	620,112	(101,490)	59,376	(42,114)
Special Reserve Fund	221,077	-	0	13,547	207,530	457,772	665,302
Head Start	(14,068)	-	225,367	215,955	(4,656)	868	(3,788)
Head Start CACFP	11,783	-	19,196	32,210	(1,231)	(426)	(1,657)
Afterschool Activity	3,947	-	0	0	3,947	0	3,947
Student Material Revolving	31,434	-	41,508	26,677	46,265	879	47,144
Contingency Reserve	903,741	-	0	0	903,741	6,779	910,520
Technology Textbook	281,346	-	80,829	244,548	117,627	4,101	121,728
McDaniel Early Childhood Center	70,412	-	380,612	361,893	89,131	9,751	98,882
Gifts and Grants	11	-	23,788	16,083	7,716	8,390	16,106
Parents Education Program	11,819	-	65,837	61,735	15,921	1,448	17,369
Head Start Activity	9,005	-	1,317	842	9,480	0	9,480
Virtual Education	39,009	-	207,500	191,799	54,710	0	54,710
Operational Support Fund	35,063	-	58,687	59,215	34,535	1,947	36,482
DEBT SERVICE							
Bond and Interest Fund	9,273,654	-	5,102,357	4,330,499	10,045,512	0	10,045,512
CAPITAL PROJECT FUND							
Capital Outlay	2,949,161	-	2,474,303	3,800,838	1,622,626	823,068	2,445,694
2017 Bond Construction Funds	(14,277,486)	16,183,337	74,359	1,084,711	895,499	0	895,499
TRUST FUNDS							
Mize Scholarship	20,967	-	136	0	21,103	0	21,103
Gish-Uhlich Scholarship	3,559	-	36	0	3,595	0	3,595
Gearheart Scholarship	1,389	-	10	0	1,399	0	1,399
Craven Scholarship	3,233	-	0	969	2,264	0	2,264
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>1,775,237</u>	<u>16,183,337</u>	<u>48,806,752</u>	<u>50,354,362</u>	<u>16,410,964</u>	<u>3,805,567</u>	<u>20,216,531</u>
AGENCY FUNDS							
Building Level School Activity Funds	299,519	-	331,287	307,743	323,063	1,484	324,548
REPORT TOTALS	<u>2,074,756</u>	<u>16,183,337</u>	<u>49,138,039</u>	<u>50,662,104</u>	<u>16,734,028</u>	<u>3,807,051</u>	<u>20,541,079</u>

Composition of Cash

Union Bank & Trust	20,494,221
Kansas Municipal Investment Pools	18,498
Bank Midwest - Trust Funds	28,361
Total Reporting Entity	<u>20,541,079</u>

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

B E P O S I  I V E .

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity - Unified School District No. 204, Bonner Springs, Kansas, (the District) is a municipal corporation governed by an elected seven-member board. As required by generally accepted accounting principles, this financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no component units.

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 or limitations.

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.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America – The 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.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District 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 District to use the regulatory basis of accounting.

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:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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 2019-2020 budget was amended in September to more accurately forecast budgeted receipts and expenditures.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve, McDaniel Early Childhood Center, Technology Textbook, Head Start CACFP, Head Start Activity, Head Start, Student Material Revolving, Afterschool Activity, Operational Support, and Special Reserve Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2019 Financial Data - Amounts that are shown for 2019 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2020, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Investments - Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Ad Valorem Tax Revenue - The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The County Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year. The initial distribution to the subdivisions of the County, including the District, is on or before January 20 of the ensuing year, with the remaining amounts generally distributed in periodic dates throughout the calendar year.

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

Legal Debt Margin - The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding up to 14% of the assessed value of all tangible taxable property within the District. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2020, the District was within compliance.

NOTE B – DEPOSITS AND INVESTMENTS

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. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE B – DEPOSITS AND INVESTMENTS (Continued)

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits - Custodial credit risk is the risk 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. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$19,603,342 and the bank balance was \$20,085,404. 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 \$21,042,665 was collateralized with securities held by the pledging financial institutions' agents in the District'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.

At June 30, 2020 the District had invested \$18,498 in the Kansas Municipal Investment Pool directly related to general operating dollars of the district. The Municipal Investment Pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas Legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE C – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$1,018,806 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE D – LONG-TERM DEBT

General Obligation Refunding Bonds Series 2010A – On May 17, 2010 the District approved the issuance of \$4,335,000 of general obligation bonds. Proceeds from the sale of the bonds were used to refund the District's General Obligation Improvements and Refunding Bonds Series 2000A Bonds maturing on and after September 1, 2011 and to pay the cost of issuing the bonds. The bonds were issued on September 1, 2010.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to provide a more orderly plan of financing for the District.

General Obligation Refunding Bonds Series 2012A – On May 1, 2012 the District approved the issuance of \$9,980,000 general obligation bonds. Proceeds from the sale of the bonds were used to execute an advance refunding of a portion of the District's outstanding General Obligation Improvement and Refunding Bonds, Series 2005A, and related issuance costs. The bonds were issued on May 1, 2012.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to promote a more orderly plan of financing for the District.

General Obligation Refunding Bonds Series 2015A – On September 29, 2015, the District approved the issuance of \$6,485,000 general obligation bonds. Proceeds from the sale of the bonds were used to execute an advance refunding of a portion of the District's outstanding General Obligation Improvement and Refunding Bonds, Series 2005A, and related issuance costs. The bonds were issued on September 29, 2015.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to promote a more orderly plan of financing for the District.

General Obligation Bonds Series 2017A – On May 2, 2017, the District approved the issuance of \$39,350,000 of general obligation bonds. Proceeds from the sale of the bonds were used to fund the remodeling, renovation, repair, equipping and additions to all District facilities and to fund construction of a new high school technical education center. The bonds were issued on September 21, 2017.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to promote a more orderly plan of financing for the District.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE D – LONG-TERM DEBT (Continued)

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Original Amount</u>	<u>Interest Rate</u>
Series 2010A	09/01/2010	\$ 4,335,000	2.5 - 3.3%
Series 2012A	05/01/2012	\$ 9,980,000	2.0 - 3.3%
Series 2015A	09/29/2015	\$ 6,485,000	2.5%
Series 2017A	09/21/2017	\$39,350,000	3.0 – 5.0%

Following is a summary of changes in long-term debt and interest payments made 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>
Series 2010A	1,035,000	-	510,000	525,000	25,358
Series 2012A	9,050,000	-	140,000	8,910,000	189,235
Series 2015A	6,445,000	-	1,855,000	4,590,000	137,938
Series 2017A	37,525,000	-	100,000	37,425,000	1,372,969
Total	\$ 54,055,000	\$ -	\$ 2,605,000	\$51,450,000	\$1,725,500

Current maturities of long-term debt and interest for the next five years and in the five-year increments through maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	2,675,000	1,657,341	4,332,341
2022	2,780,000	1,592,054	4,372,054
2023	2,840,000	1,527,866	4,367,866
2024	2,905,000	1,461,486	4,366,486
2025	2,600,000	1,384,944	3,984,944
2026-2030	12,650,000	5,339,156	17,989,156
2031-2035	14,900,000	2,668,047	17,568,047
2036-2038	10,100,000	460,500	10,560,500
	<u>\$ 51,450,000</u>	<u>\$ 16,091,394</u>	<u>\$ 67,541,394</u>

NOTE E – DEFINED BENEFIT PENSION PLAN

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

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE E – DEFINED BENEFIT PLANS (Continued)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 14.41% and 13.21% 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 \$64,130,234 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 dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2020. Section 56(19) of the bill 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.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$2,948,977 for the year ended June 30, 2020.

Net Pension Liability - At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$25,370,456. 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 this financial statement.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE E – DEFINED BENEFIT PLANS (Continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE F – FLEXIBLE BENEFIT PLAN (I.R.C SECTION 125)

The Board adopted by resolution a salary-reduction flexible benefit plan (“Plan”) under Section 125 of the Internal Revenue Code. Certain employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

NOTE G – CLAIMS AND JUDGEMENTS

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 funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are 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 any of the financial statements of the District at June 30, 2020.

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

NOTE H - COMPENSATED ABSENCES

The District’s policy regarding vacation does not allow employees to accumulate and carryforward unused time to the subsequent years. Therefore, there is no unpaid vacation at June 30, 2020. Additionally, the District’s policy prohibits payment of vacation time in lieu of time off. It also requires the payment of accrued sick leave and unused vacation to employees who voluntarily terminate after giving the minimum required notice. The District allows certain unused accumulated sick leave to accrue and may become payable under certain conditions as outlined in the District’s Negotiated Agreement. The District’s unused accumulated sick leave was \$113,535 at June 30, 2020.

NOTE I – 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 local 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 these financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2020**

NOTE I – OTHER POST EMPLOYMENT BENEFITS (Continued)

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.

NOTE J – INTERFUND TRANSACTIONS

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

<u>From Fund</u>	<u>To Fund</u>	<u>School Year Ending June 30, 2020</u>	<u>Regulatory Authority</u>
General	Special Education	\$4,455,960	K.S.A 72-6478
General	Bilingual Education	102,000	K.S.A 72-6478
General	At Risk (4 Year Old)	100,000	K.S.A 72-6478
General	At Risk (K-12)	1,765,978	K.S.A 72-6478
General	Professional Development	32,000	K.S.A 72-6478
General	Career and Postsecondary Ed.	769,256	K.S.A 72-6478
General	Parents as Teachers	47,000	K.S.A 72-6478
General	McDaniel E.C. Center	170,060	K.S.A 72-6478
General	Food Service	215,899	K.S.A 72-6478
General	Virtual Education	207,500	K.S.A 72-6478
General	Supplemental General	1,175,000	K.S.A 72-6478
Supplemental General	Bilingual Education	50,000	K.S.A 72-6478
Special Education	Food Service	902	K.S.A 72-6478
At Risk (K-12)	Supplemental General	894,022	K.S.A 72-6478
At Risk (4 Year Old)	Food Service	1,300	K.S.A 72-6478
McDaniel E.C. Center	Food Service	11,509	K.S.A 72-6478
		<u>\$9,998,386</u>	

NOTE K - SUBSEQUENT EVENTS

These financial statements considered subsequent events through November 17, 2020, the date the financial statements were available to be issued.

NOTE L - FEDERAL FUNDS

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2020 are restricted to federal program specified expenditures.

**UNIFIED SCHOOL DISTRICT NO. 204
 BONNER SPRINGS, KANSAS
 NOTES TO FINANCIAL STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2020**

NOTE M – 2017 BOND ISSUE – SUMMARY OF BOND PROCEEDS AND EXPENDITURES

On May 2, 2017, the District approved an issuance of \$39,350,000 of general obligation bonds. Proceeds from the sale of the bonds were used to fund the remodeling, renovation, repair, equipping and additions to all District facilities and to fund construction of a new high school technical education center. The bonds were issued on September 21, 2017.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to promote a more orderly plan of financing for the District.

The schedule below illustrates the accumulative financial progress of the proceeds and project expenditures through June 30, 2020.

2017 Bond Issue - Financial Summary - June 30, 2020

SUMMARY OF BOND PROCEEDS – REVENUES TO DATE

Original 2017 Bond Sale Proceeds	\$39,350,000
Bid Premium from Bond Sale	2,710,777
Interest Earnings	<u>897,352</u>
Current Available Proceeds	<u>\$42,958,129</u>

SUMMARY OF PROJECT EXPENSES – EXPENSES TO DATE

Costs of Issuance	\$114,196
Misc. Expenses / Permits / Reimbursements etc.	121,769
Architect Services - HTK Architects	2,651,918
Engineering and Inspection Services	186,762
Phase 1 & 2 Construction - JE Dunn	34,747,955
Other Construction Costs	447,019
Energy Services Contract - ESP	2,455,139
Furnishings, Fixtures & Equipment	<u>1,337,872</u>
Total Project Expenses	<u>\$42,062,630</u>
June 30, 2020 Ending Balance	<u>\$ 895,499</u>

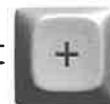
UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS

SUMMARY OF REGULATORY BASIS EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2020

Fund	Original Adopted Budget Per Notice of Hearing	Adjustment to Comply with Legal Maximum Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over/(Under)
General Funds						
General	\$ 19,415,759	\$ -	\$ -	\$ 19,415,759	\$ 19,226,548	\$ (189,211)
Supplemental General (LOB)	6,451,942	-	-	6,451,942	6,406,311	(45,631)
Special Revenue Funds:						
Federal Funds	618,578	-	-	618,578	620,112	1,534
At Risk (4 Year Old)	300,767	-	-	300,767	122,442	(178,325)
At Risk (K-12)	3,033,222	-	-	3,033,222	2,691,689	(341,533)
Virtual Education	294,008	-	-	294,008	191,799	(102,209)
Bilingual Education	232,944	-	-	232,944	147,769	(85,175)
Capital Outlay	5,741,972	-	-	5,741,972	3,800,838	(1,941,134)
Driver Training	34,734	-	-	34,734	14,661	(20,073)
Food Service	1,641,185	-	-	1,641,185	1,332,936	(308,249)
Professional Development	107,264	-	-	107,264	40,329	(66,935)
Special Education	6,139,636	-	-	6,139,636	5,514,122	(625,514)
Parent Education Program	62,844	-	-	62,844	61,735	(1,109)
Career and Postsecondary Education	936,285	-	-	936,285	845,632	(90,653)
Gifts and Grants	97,342	-	-	97,342	16,083	(81,259)
KPERS Special Retirement Contribution	3,539,623	-	-	3,539,623	2,948,977	(590,646)
Bond and Interest Fund	4,330,499	-	-	4,330,499	4,330,499	-
Summer School	49,171	-	-	49,171	121	(49,050)
Totals	\$ 53,027,775	\$ -	\$ -	\$ 53,027,775	\$ 48,312,603	\$ (4,715,172)

The accompanying notes are an integral part of
the financial statements.

B E P O S I + I V E .



**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	2019 <u>Actual</u>	2020 <u>Actual</u>	2020 <u>Budget</u>	Actual Over/ <u>(Under) Budget</u>
Cash Receipts:				
Ad Valorem Tax	\$ -	\$ -	\$ -	\$ -
Equalization Payments-State Aid	14,443,904	15,422,189	15,232,630	189,559
Equalization Payments-State Aid-Spec. Ed.	3,370,642	3,780,960	4,183,129	(402,169)
Education Job Funding	-	-	-	-
Reimbursement of Costs	-	15,260	-	15,260
Miscellaneous	-	8,139	-	8,139
Total Revenues	<u>17,814,546</u>	<u>19,226,548</u>	<u>19,415,759</u>	<u>(189,211)</u>
Expenditures and Transfers:				
Instruction	7,949,573	8,082,831	8,386,210	(303,379)
Student Support Services	545,535	544,871	545,287	(416)
Instructional Support Services	628,913	792,304	782,618	9,686
General Administration	7,824	9,031	9,031	-
School Administration	1,767,057	1,821,042	1,871,781	(50,739)
Operation and Maintenance	113,170	107,937	107,936	1
Student Transportation	-	-	-	-
Community Operations	7,666	2,880	8,037	(5,157)
Transfers Out	<u>6,794,808</u>	<u>7,865,652</u>	<u>7,704,859</u>	<u>160,793</u>
Adjustment to comply with legal maximum (Note A)	-	-	-	-
Adjustment for Qualifying Budget Credit (Note A)	-	-	-	-
Total Expenditures and Transfers	<u>17,814,546</u>	<u>19,226,548</u>	<u>\$ 19,415,759</u>	<u>\$ (189,211)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JULY 1	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ -</u>	<u>\$ -</u>		

The accompanying notes are an integral part of
the financial statements.

B E P O S I  I V E .

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SUPPLEMENTAL GENERAL (LOCAL OPTION BUDGET)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Ad Valorem Tax	\$ 2,414,903	\$ 2,942,584	\$ 3,091,172	\$ (148,588)
Back Taxes	37,405	43,314	42,596	718
Motor Vehicle Tax	272,475	265,896	242,496	23,400
Industrial Revenue Bond Distribution	98,997	108,315	117,570	(9,255)
Recreation Motor Vehicle Tax	1,694	1,487	1,456	31
Heavy Truck & Machinery/Equipment Tax	27,821	1,334	12,631	(11,297)
General and Special Education - State Aid	2,592,168	2,921,486	2,944,021	(22,535)
Miscellaneous	8	2,726	-	2,726
Reimbursements	-	-	-	-
Total Revenues	<u>5,445,471</u>	<u>6,287,142</u>	<u>6,451,942</u>	<u>(164,800)</u>
Expenditures and Transfers:				
Instruction	128,074	129,426	202,655	(73,229)
Student Support Services	361,357	407,279	453,807	(46,528)
Instructional Support Services	431,307	516,735	550,779	(34,044)
General Administration	727,941	1,169,113	925,286	243,827
School Administration	21,660	15,218	25,342	(10,124)
Central Services	322,475	323,487	350,822	(27,335)
Operation and Maintenance	1,927,748	1,008,297	1,970,705	(962,408)
Student Transportation	580,996	698,676	730,924	(32,248)
Other Supplemental Services	6,612	3,145	7,737	(4,592)
Community Operations	19,637	15,916	-	15,916
Transfers Out	1,093,897	2,119,019	1,233,885	885,134
Total Expenditures and Transfers	<u>5,621,704</u>	<u>6,406,311</u>	<u>\$ 6,451,942</u>	<u>\$ (45,631)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(176,233)</u>	<u>(119,169)</u>		
UNENCUMBERED CASH, JULY 1	<u>586,786</u>	<u>410,553</u>		
PRIOR YEAR CANCELLED ENCUMBRANCES	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 410,553</u>	<u>\$ 291,384</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
FEDERAL FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Federal Grants	\$ 526,426	\$ 518,578	\$ 603,741	\$ (85,163)
CARES	-	-	14,837	-
Total Revenues	<u>526,426</u>	<u>518,578</u>	<u>618,578</u>	<u>(100,000)</u>
Expenditures:				
Salaries	332,705	345,504	397,420	(51,916)
Benefits	58,902	52,182	-	52,182
Supplies	75,157	56,542	59,105	(2,563)
Purchased Services	101,669	64,188	62,053	2,135
Events	-	-	-	-
Homeless	-	-	-	-
CARES	-	101,696	100,000	1,696
Adjustment for Qualifying Budget Credit	-	-	-	-
Total Expenditures	<u>568,433</u>	<u>620,112</u>	<u>\$ 618,578</u>	<u>\$ 1,534</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(42,007)</u>	<u>(101,534)</u>		
UNENCUMBERED CASH, JULY 1	<u>42,051</u>	<u>44</u>		
PRIOR YEAR CANCELLED ENCUMBRANCES	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 44</u>	<u>\$ (101,490)</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
AT-RISK (4 YEAR OLD)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Tuitions	\$ 5,150	\$ 4,660	\$ 5,000	\$ (340)
Miscellaneous	-	-	-	-
Transfers In	<u>176,500</u>	<u>100,000</u>	<u>295,767</u>	<u>(195,767)</u>
Total Revenues	<u>181,650</u>	<u>104,660</u>	<u>300,767</u>	<u>(196,107)</u>
Expenditures and Transfers:				
Benefits				
Salaries	102,513	56,779	153,153	(96,374)
Employee Benefits	27,450	16,156	30,194	(14,038)
Supplies and Materials	3,970	9,983	34,367	(24,384)
Purchased Services	4,255	1,621	5,354	(3,733)
Student Transportation	57,384	31,887	63,730	(31,843)
Food Services	12,679	1,299	13,947	(12,648)
Support Services Salaries	-	4,717	22	4,695
Adjustment for Qualifying Budget Credit	-	-	-	-
Total Expenditures and Transfers	<u>208,251</u>	<u>122,442</u>	<u>\$ 300,767</u>	<u>\$ (178,325)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(26,601)</u>	<u>(17,782)</u>		
UNENCUMBERED CASH, JULY 1	<u>68,020</u>	<u>41,419</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 41,419</u>	<u>\$ 23,637</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
AT-RISK (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	2019 <u>Actual</u>	2020 <u>Actual</u>	2020 <u>Budget</u>	Actual Over/ <u>(Under) Budget</u>
Cash Receipts:				
Transfers In	\$ 2,137,464	\$ 2,660,000	\$ 3,033,222	\$ (373,222)
Miscellaneous	9,000	-	-	-
Total Revenues	<u>2,146,464</u>	<u>2,660,000</u>	<u>3,033,222</u>	<u>(373,222)</u>
Expenditures and Transfers:				
Salaries	2,140,210	2,204,304	2,454,231	(249,927)
Employee Benefits	423,704	443,500	516,074	(72,574)
Supplies and Materials	36,416	18,276	60,435	(42,159)
Purchased Services	2,675	25,609	2,482	23,127
Total Expenditures and Transfers	<u>2,603,005</u>	<u>2,691,689</u>	<u>\$ 3,033,222</u>	<u>\$ (341,533)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(456,541)</u>	<u>(31,689)</u>		
UNENCUMBERED CASH, JULY 1	<u>938,243</u>	<u>481,702</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 481,702</u>	<u>\$ 450,013</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
VIRTUAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Tuition	\$ -	\$ -	\$ -	\$ -
Transfers In	<u>170,000</u>	<u>207,500</u>	<u>294,008</u>	<u>(86,508)</u>
Total Revenues	<u>170,000</u>	<u>207,500</u>	<u>294,008</u>	<u>(86,508)</u>
Expenditures and Transfers:				
Purchased Services	<u>191,011</u>	<u>191,799</u>	<u>294,008</u>	<u>(102,209)</u>
Total Expenditures and Transfers	<u>191,011</u>	<u>191,799</u>	<u>\$ 294,008</u>	<u>\$ (102,209)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(21,011)</u>	<u>15,701</u>		
UNENCUMBERED CASH, JULY 1	<u>60,020</u>	<u>39,009</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 39,009</u>	<u>\$ 54,710</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
BILINGUAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Transfers In	\$ 125,000	\$ 152,000	\$ 232,944	\$ (80,944)
Total Revenues	<u>125,000</u>	<u>152,000</u>	<u>232,944</u>	<u>(80,944)</u>
Expenditures and Transfers:				
Benefits				
Salaries	116,925	120,316	142,761	(22,445)
Employee Benefits	31,984	25,939	45,183	(19,244)
Professional Education Services	-	-	25,000	(25,000)
Supplies and Materials	-	1,514	20,000	(18,486)
Other	-	-	-	-
Total Expenditures and Transfers	<u>148,909</u>	<u>147,769</u>	<u>\$ 232,944</u>	<u>\$ (85,175)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(23,909)</u>	<u>4,231</u>		
UNENCUMBERED CASH, JULY 1	<u>51,642</u>	<u>27,733</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 27,733</u>	<u>\$ 31,964</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Ad Valorem Tax	\$ 1,554,792	\$ 1,525,583	\$ 1,485,906	\$ 39,677
Back Taxes	18,114	24,497	27,781	(3,284)
Motor Vehicle Tax	135,335	138,795	128,332	10,463
Industrial Revenue Bond Distribution	64,566	55,963	62,220	(6,257)
Recreation Motor Vehicle Tax	500	780	771	9
Heavy Truck & Machinery/Equipment Tax	13,501	643	6,685	(6,042)
State Aid	550,899	525,673	562,513	(36,840)
Other Local Revenue	282,124	156,317	151,680	4,637
Miscellaneous	87,680	46,052	164,589	(118,537)
Lease Purchase for ESCO Project	2,271	-	-	-
Transfers In	400,000	-	3,151,495	(3,151,495)
Total Revenues	<u>3,109,782</u>	<u>2,474,303</u>	<u>5,741,972</u>	<u>(3,267,669)</u>
Expenditures and Transfers:				
Reconstruction, Repair & Remodeling	908,885	1,138,983	1,474,407	(335,424)
Support Services	174,523	11,776	37,659	(25,883)
Instruction	-	263,770	383,553	(119,783)
Facility Acquisition & Construction Services	489,399	98,733	181,138	(82,405)
Furnishings, Equipment & Technology	-	557,389	849,193	(291,804)
Purchased Services	-	738,948	1,044,369	(305,421)
Building Maintenance	-	337,426	712,733	(375,307)
Equipment Transportation	-	99,489	356,951	(257,462)
Building Site/Improvements	-	554,324	701,969	(147,645)
Energy Savings Contract Expenses	1,430,681	-	-	-
Debt Service - Principal & Interest	2,054,841	-	-	-
Total Expenditures and Transfers	<u>5,058,329</u>	<u>3,800,838</u>	<u>\$ 5,741,972</u>	<u>\$ (1,941,134)</u>
Excess of Revenues over (under) Expenditures	<u>(1,948,547)</u>	<u>(1,326,535)</u>		
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>\$ 799,985</u>	<u>(1,326,535)</u>		
UNENCUMBERED CASH, JULY 1	<u>4,897,708</u>	<u>2,949,161</u>		
PRIOR YEAR CANCELLED ENCUMBRANCES	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 2,949,161</u>	<u>\$ 1,622,626</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
DRIVERS EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
State Safety Program	\$ 8,085	\$ 8,970	\$ 8,970	\$ -
Transfers In	-	-	9,764	(9,764)
Miscellaneous / Fees	<u>17,500</u>	<u>15,900</u>	<u>16,000</u>	<u>(100)</u>
Total Revenues	<u>25,585</u>	<u>24,870</u>	<u>34,734</u>	<u>(9,864)</u>
Expenditures:				
Salaries	12,382	12,313	16,369	(4,056)
Employee Benefits	1,011	942	1,352	(410)
Professional/Technical Services	-	5	3,465	(3,460)
Supplies	100	124	10,226	(10,102)
Operational Costs	1,364	1,277	3,322	(2,045)
Other	-	-	-	-
Adjustment for Qualifying Budget Credit	-	-	-	-
Total Expenditures	<u>14,857</u>	<u>14,661</u>	<u>\$ 34,734</u>	<u>\$ (20,073)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>10,728</u>	<u>10,209</u>		
UNENCUMBERED CASH, JULY 1	<u>52,897</u>	<u>63,625</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 63,625</u>	<u>\$ 73,834</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
State Aid	\$ 11,947	\$ 11,031	\$ 12,000	\$ (969)
Federal Aid	937,283	798,234	1,098,381	(300,147)
Sales	402,535	314,469	404,074	(89,605)
Interest on Idle Funds	99	100	76	24
Miscellaneous	5,815	-	44,091	(44,091)
Transfers In	118,828	229,609	82,563	147,046
Total Revenues	<u>1,476,507</u>	<u>1,353,443</u>	<u>1,641,185</u>	<u>(287,742)</u>
Expenditures and Transfers:				
Food Personnel Salaries	286,872	317,897	315,559	2,338
Food Service Management	1,107,585	913,840	1,213,843	(300,003)
Other	1,058	832	1,133	(301)
Social Security	21,766	22,620	23,943	(1,323)
Employee Benefits	46,469	51,044	51,146	(102)
Supplies	1,723	259	1,645	(1,386)
Equipment	-	-	250	(250)
Utilities	19,211	17,920	21,132	(3,212)
Dues and Fees	11,268	8,524	12,396	(3,872)
Indirect Costs	-	-	138	(138)
Total Expenditures and Transfers	<u>1,495,952</u>	<u>1,332,936</u>	<u>\$ 1,641,185</u>	<u>\$ (308,249)</u>
Excess of Revenues over (under)				
Expenditures	<u>(19,445)</u>	<u>20,507</u>		
UNENCUMBERED CASH, JULY 1	<u>36,613</u>	<u>17,168</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 17,168</u>	<u>\$ 37,675</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
State Aid	\$ 8,072	\$ 5,083	\$ 15,625	\$ (10,542)
Other Local Sources	-	-	16,639	(16,639)
Transfers In	<u>50,000</u>	<u>32,000</u>	<u>75,000</u>	<u>(43,000)</u>
Total Revenues	<u>58,072</u>	<u>37,083</u>	<u>107,264</u>	<u>(70,181)</u>
 Expenditures and Transfers:				
Professional Development -				
Purchased Professional and Technical	72,419	40,329	93,992	(53,663)
Supplies	-	-	13,272	(13,272)
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers	<u>72,419</u>	<u>40,329</u>	<u>\$ 107,264</u>	<u>\$ (66,935)</u>
 Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(14,347)</u>	<u>(3,246)</u>		
 UNENCUMBERED CASH, JULY 1	<u>29,189</u>	<u>14,842</u>		
 UNENCUMBERED CASH, JUNE 30	<u>\$ 14,842</u>	<u>\$ 11,596</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Interest on Idle Funds	\$ 8,456	\$ 10,284	\$ 9,302	\$ 982
Local Sources	-	-	1,182,221	(1,182,221)
Federal Sources / Medicaid	250,009	253,770	242,821	10,949
Transfers In	<u>3,920,642</u>	<u>5,630,960</u>	<u>4,705,292</u>	<u>925,668</u>
Total Revenues	<u>4,179,107</u>	<u>5,895,014</u>	<u>6,139,636</u>	<u>(244,622)</u>
Expenditures and Transfers:				
Payments to Wyandotte County	1,913,349	2,118,018	2,354,684	(236,666)
Equipment and property	-	902	2,500	(1,598)
Student Transportation	330,730	354,834	495,877	(141,043)
Supplies	11,926	15,318	17,129	(1,811)
Clerical	-	15,306	17,927	(2,621)
Miscellaneous	-	753	1,378	(625)
Purchased Services	911	9,910	10,608	(698)
Instructional	<u>2,744,833</u>	<u>2,999,081</u>	<u>3,239,533</u>	<u>(240,452)</u>
Total Expenditures and Transfers	<u>5,001,749</u>	<u>5,514,122</u>	<u>\$ 6,139,636</u>	<u>\$ (625,514)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(822,642)</u>	<u>380,892</u>		
UNENCUMBERED CASH, JULY 1	<u>1,798,949</u>	<u>976,307</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 976,307</u>	<u>\$ 1,357,199</u>		

The accompanying notes are an integral part of
the financial statements.

B E P O S I  I V E .

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
PARENTS AS TEACHERS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
State Sources	\$ 18,819	\$ 18,837	\$ 18,000	\$ 837
Transfers In	<u>-</u>	<u>47,000</u>	<u>44,844</u>	<u>2,156</u>
Total Revenues	<u>18,819</u>	<u>65,837</u>	<u>62,844</u>	<u>2,993</u>
Expenditures and Transfers:				
Salaries	33,406	44,589	41,866	2,723
Employee Benefits	8,253	12,372	9,078	3,294
Purchased Services	3,318	3,115	4,500	(1,385)
Supplies	1,125	1,659	6,000	(4,341)
Property	-	-	200	(200)
Professional/Technical Services	-	-	1,200	(1,200)
Other	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers	<u>46,177</u>	<u>61,735</u>	<u>\$ 62,844</u>	<u>\$ (1,109)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(27,358)</u>	<u>4,102</u>		
UNENCUMBERED CASH, JULY 1	<u>39,177</u>	<u>11,819</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 11,819</u>	<u>\$ 15,921</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
State Sources	\$ 4,974	\$ 2,790	\$ 23,959	\$ (21,169)
Federal Sources	46,046	63,101	34,535	28,566
Other Revenues	19,531	7,448	16,369	(8,921)
Transfers In	<u>575,000</u>	<u>769,256</u>	<u>861,422</u>	<u>(92,166)</u>
Total Revenues	<u>645,551</u>	<u>842,595</u>	<u>936,285</u>	<u>(93,690)</u>
Expenditures and Transfers:				
Salaries	566,475	636,202	703,993	(67,791)
Social Security	40,715	45,374	54,786	(9,412)
Employee Benefits	59,934	67,631	75,927	(8,296)
Tuition	17,050	5,866	18,755	(12,889)
Equipment	6,115	2,677	3,394	(717)
Supplies	43,102	63,450	48,382	15,068
Support Services	11,101	24,432	31,048	(6,616)
Adjustment for Qualifying Budget Credit	-	-	-	-
Total Expenditures and Transfers	<u>744,492</u>	<u>845,632</u>	<u>\$ 936,285</u>	<u>\$ (90,653)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(98,941)</u>	<u>(3,037)</u>		
UNENCUMBERED CASH, JULY 1	<u>242,055</u>	<u>143,114</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 143,114</u>	<u>\$ 140,077</u>		

The accompanying notes are an integral part of
the financial statements.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
GIFTS AND GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u> Actual	<u>2020</u> Actual	<u>2020</u> Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Miscellaneous	\$ 25,434	\$ 1,039	\$ 42,517	\$ (41,478)
Grants	50,142	22,749	50,866	(28,117)
Transfers In	-	-	3,959	(3,959)
Total Revenues	<u>75,576</u>	<u>23,788</u>	<u>97,342</u>	<u>(73,554)</u>
Expenditures and Transfers:				
Salaries	-	-	58,691	(58,691)
Benefits	-	-	4,690	(4,690)
Purchased Professional and Technical Supplies	50,142	7,741	25,000	(17,259)
Qualifying budget credit	25,422	8,342	8,961	(619)
Qualifying budget credit	-	-	-	-
Total Expenditures and Transfers	<u>75,564</u>	<u>16,083</u>	<u>\$ 97,342</u>	<u>\$ (81,259)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>12</u>	<u>7,705</u>		
UNENCUMBERED CASH, JULY 1	<u>-</u>	<u>12</u>		
PRIOR YEAR CANCELLED ENCUMBRANCES	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 12</u>	<u>\$ 7,717</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
KPERS RETIREMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
KPERS Contribution - State	\$ 1,935,318	\$ 2,948,977	\$ 3,539,623	\$ (590,646)
Total Revenues	<u>1,935,318</u>	<u>2,948,977</u>	<u>3,539,623</u>	<u>(590,646)</u>
Expenditures and Transfers:				
Benefits				
Instruction Employees	1,343,111	2,046,590	2,513,817	(467,227)
Student Support Services Employees	98,701	150,399	163,906	(13,507)
Instruction Support Services Employees	77,413	117,959	167,632	(49,673)
General Administration Employees	65,027	99,086	85,498	13,588
School Administration Employees	143,214	218,224	281,074	(62,850)
Central Services Employees	29,804	45,414	45,580	(166)
Operation/Maintenance Employees	63,865	97,316	79,290	18,026
Student Transportation Employees	58,060	88,469	117,126	(28,657)
Non-Instruction Food Service Employees	56,124	85,520	85,700	(180)
Total Expenditures and Transfers	<u>1,935,318</u>	<u>2,948,977</u>	<u>\$ 3,539,623</u>	<u>\$ (590,646)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses				
	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JULY 1				
	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JUNE 30				
	<u>\$ -</u>	<u>\$ -</u>		

The accompanying notes are an integral part of
the financial statements.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u> Actual	<u>2020</u> Actual	<u>2020</u> Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Ad Valorem Tax	\$ 3,934,944	\$ 3,603,626	\$ 3,321,711	\$ 281,915
Motor Vehicle Property Tax	314,445	311,459	302,994	8,465
Back Taxes	42,001	59,618	70,503	(10,885)
Industrial Revenue Bond Distribution	163,854	132,016	147,628	(15,612)
Recreation Motor Vehicle Tax	1,155	1,846	1,829	17
Commercial Vehicle Excise Tax	29,570	16,166	15,861	305
State Aid	689,108	972,444	972,445	(1)
Heavy Truck Tax	1,431	1,471	1,500	(29)
Local Source	4,289	3,711	2,660	1,051
Bond Refinance	-	-	-	-
Transfers In	-	-	-	-
Total Revenues	<u>5,180,797</u>	<u>5,102,357</u>	<u>4,837,131</u>	<u>265,226</u>
Expenditures:				
Principal	2,475,000	2,605,000	2,605,000	-
Interest	1,805,644	1,725,499	1,725,499	-
Bond Refinance	-	-	-	-
Fees	-	-	-	-
Total Expenditures	<u>4,280,644</u>	<u>4,330,499</u>	<u>4,330,499</u>	<u>\$ -</u>
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	<u>900,153</u>	<u>771,858</u>		
UNENCUMBERED CASH, JULY 1	<u>8,373,501</u>	<u>9,273,654</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 9,273,654</u>	<u>\$ 10,045,512</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SUMMER SCHOOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Miscellaneous	\$ -	\$ -	\$ 19,983	\$ (19,983)
Transfers In	-	-	29,188	(29,188)
Total Revenues	<u>-</u>	<u>-</u>	<u>49,171</u>	<u>(49,171)</u>
Expenditures and Transfers:				
Salaries	29,139	-	32,940	(32,940)
Benefits	2,525	-	2,822	(2,822)
Purchased Professional and Technical	-	-	10,002	(10,002)
Supplies	3,099	121	3,407	(3,286)
Qualifying budget credit	-	-	-	-
Total Expenditures and Transfers	<u>34,763</u>	<u>121</u>	<u>\$ 49,171</u>	<u>\$ (49,050)</u>
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	<u>(34,763)</u>	<u>(121)</u>		
UNENCUMBERED CASH, JULY 1	<u>54,438</u>	<u>19,675</u>		
PRIOR YEAR CANCELLED ENCUMBRANCES	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH, JUNE 30	<u>\$ 19,675</u>	<u>\$ 19,554</u>		

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Contingency Fund</u>	<u>McDaniel Early Childhood Center</u>	<u>Technology Textbook</u>	<u>Head Start Activity</u>	<u>DRE Pre-K</u>
Revenues:					
Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition / Fees	-	210,552	80,798	-	-
Miscellaneous	-	-	31	1,317	-
Transfers In	-	170,060	-	-	-
Total Revenues	<u>-</u>	<u>380,612</u>	<u>80,829</u>	<u>1,317</u>	<u>-</u>
Expenditures:					
Salaries	-	278,893	-	-	-
Employee Benefits	-	69,493	-	-	-
Professional Education Services	-	70	-	-	-
Supplies and Materials	-	318	244,548	842	1,192
Purchased Services	-	1,610	-	-	-
Equipment	-	-	-	-	-
Property	-	-	-	-	-
Food Service Program Expenses	-	11,509	-	-	-
Total Expenditures	<u>-</u>	<u>361,893</u>	<u>244,548</u>	<u>842</u>	<u>1,192</u>
Excess of Revenues over (under) Expenditures	<u>-</u>	<u>18,719</u>	<u>(163,719)</u>	<u>475</u>	<u>(1,192)</u>
UNENCUMBERED FUND BALANCE, JULY 1	<u>910,520</u>	<u>70,412</u>	<u>281,346</u>	<u>9,005</u>	<u>-</u>
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-	-	-	-
UNENCUMBERED FUND BALANCE, JUNE 30	<u>\$ 910,520</u>	<u>\$ 89,131</u>	<u>\$ 117,627</u>	<u>\$ 9,480</u>	<u>\$ (1,192)</u>

The accompanying notes are an integral part of
the financial statements.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Head Start</u>	<u>Student Material Revolving</u>	<u>Afterschool Activity</u>	<u>Operational Support</u>	<u>Special Reserve Fund</u>	<u>Head Start CACFP</u>
Revenues:						
Grants / Federal Aid	\$ 225,367	\$ -	\$ -	\$ -	\$ -	\$ 19,196
Tuition / Fees	-	41,508	-	-	-	-
Miscellaneous	-	-	-	58,687	-	-
Transfers In	-	-	-	-	-	-
Total Revenues	<u>225,367</u>	<u>41,508</u>	<u>-</u>	<u>58,687</u>	<u>-</u>	<u>19,196</u>
Expenditures:						
Salaries	155,877	-	-	-	-	13,062
Employee Benefits	44,592	-	-	-	13,547	4,334
Professional Education Services	250	-	-	-	-	-
Supplies and Materials	225	26,677	-	59,215	-	-
Purchased Services	15,011	-	-	-	-	14,814
Other	-	-	-	-	-	-
Total Expenditures	<u>215,955</u>	<u>26,677</u>	<u>-</u>	<u>59,215</u>	<u>13,547</u>	<u>32,210</u>
Excess of Revenues over (under)						
Expenditures	<u>9,412</u>	<u>14,831</u>	<u>-</u>	<u>(528)</u>	<u>(13,547)</u>	<u>(13,014)</u>
UNENCUMBERED FUND BALANCE, JULY 1	<u>(21,176)</u>	<u>31,434</u>	<u>3,947</u>	<u>35,063</u>	<u>221,077</u>	<u>11,783</u>
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-	-	-	-	-
UNENCUMBERED FUND BALANCE, JUNE 30	<u>\$ (11,764)</u>	<u>\$ 46,265</u>	<u>\$ 3,947</u>	<u>\$ 34,535</u>	<u>\$ 207,530</u>	<u>\$ (1,231)</u>

The accompanying notes are an integral part of
the financial statements.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
AGENCY FUNDS - SUMMARY OF REGULATORY BASIS
RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Fund:	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bonner Springs High School				
Clubs and Organizations	\$ 81,132	\$ 63,222	\$ 63,868	\$ 80,486
Classes	13,928	22,897	20,373	16,452
Athletic Support Group	61,266	6,210	4,780	62,696
Library	744	-	77	667
Subtotal Bonner Springs High School	<u>157,070</u>	<u>92,329</u>	<u>89,098</u>	<u>160,301</u>
Clark Middle School				
Clubs, Organizations and Classes	13,539	31,254	25,351	19,442
Athletic Support Group	2,993	2,711	2,880	2,824
Library	210	2,024	2,024	210
Subtotal Clark Middle School	<u>16,742</u>	<u>35,989</u>	<u>30,255</u>	<u>22,476</u>
Bonner Springs Elementary				
Clubs and Organizations	13,891	28,544	25,093	17,342
Classes	27	6,572	6,255	344
Subtotal Bonner Springs Elementary	<u>13,918</u>	<u>35,116</u>	<u>31,348</u>	<u>17,686</u>
Delaware Ridge Elementary				
Clubs and Organizations	14,771	26,288	23,344	17,715
Classes	3,743	6,617	5,400	4,960
Subtotal Delaware Ridge Elementary	<u>18,514</u>	<u>32,905</u>	<u>28,744</u>	<u>22,675</u>
Edwardsville Elementary				
Clubs and Organizations	6,189	13,851	12,278	7,762
Classes	1,348	9,841	9,612	1,577
Subtotal Edwardsville Elementary	<u>7,537</u>	<u>23,692</u>	<u>21,890</u>	<u>9,339</u>
Total District Agency Funds	<u>\$ 213,781</u>	<u>\$ 220,031</u>	<u>\$ 201,335</u>	<u>\$ 232,477</u>
	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Gate Receipts				
Bonner Springs High School	\$ 83,730	\$ 74,238	\$ 73,599	\$ 84,369
Clark Middle School	749	17,843	14,400	4,193
Subtotal Gate Receipts	<u>84,479</u>	<u>92,081</u>	<u>87,999</u>	<u>88,562</u>
School Projects				
Bonner Springs High School	\$ 989	13,792	12,737	2,044
Clark Middle School	270	5,383	5,671	(18)
Subtotal School Projects	<u>1,259</u>	<u>19,175</u>	<u>18,408</u>	<u>2,026</u>
Total District Activity Funds	<u>85,738</u>	<u>111,256</u>	<u>106,407</u>	<u>90,588</u>
Total District Agency & Activity Funds	<u>299,519</u>	<u>331,287</u>	<u>307,742</u>	<u>323,065</u>

The accompanying notes are an integral part of
the financial statements.

B E P O S I  I V E .

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
2017 BOND CONSTRUCTION FUND
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2020 Budget</u>	<u>Actual Over/ (Under) Budget</u>
Cash Receipts:				
Bond Sale Proceeds	-	-	-	-
Bond Sale Bid Premium	-	-	-	-
Interest Earnings	619,914	74,359	75,000	(641)
Miscellaneous	-	-	-	-
Total Revenues	<u>619,914</u>	<u>74,359</u>	<u>75,000</u>	<u>(641)</u>
Expenditures and Transfers:				
Facility Acquisition & Construction Services	34,609,794	1,084,711	1,000,000	84,711
Debt Service - Principal & Interest	-	-	-	-
Total Expenditures and Transfers	<u>34,609,794</u>	<u>1,084,711</u>	<u>1,000,000</u>	<u>84,711</u>
Excess of Revenues over (under)				
Expenditures	<u>(33,989,880)</u>	<u>(1,010,352)</u>		
Excess of Revenue and Other Financing				
Sources over/(under) Expenditures and				
Other Uses	<u>(33,989,880)</u>	<u>(1,010,352)</u>		
UNENCUMBERED CASH, JULY 1	<u>38,928,466</u>	<u>4,938,586</u>		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-		
UNENCUMBERED CASH, JUNE 30	<u>4,938,586</u>	<u>3,928,234</u>		

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**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**

President and Members of the Board of Education
Unified School District No. 204
Bonner Springs, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 204, Bonner Springs, Kansas, (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 17, 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 statement, 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 control 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 District's 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 charged with governance.

Our consideration of internal control 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's regulatory basis financial statement is 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*.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Novak Bwks, P.C.

November 17, 2020
Shawnee, Kansas



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE;
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

President and Members of the Board of Education
Unified School District No. 204
Bonner Springs, Kansas

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 204's, Bonner Springs, Kansas, (the District) compliance 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 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 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Accounting and Audit Guide* (KMAAG). 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 provided a legal determination of 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

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 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 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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Unified School District No. 204, Bonner Springs, Kansas, 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. We issued our report thereon dated November 17, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Novak Burks, P.C.

November 17, 2020
Shawnee, Kansas

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	Federal CFDA Number	FY20 Federal Expenditures
<u>U.S. Department of Education</u>		
<u>Pass-Through State of Kansas Department of Education</u>		
Title I Grants	84.010	\$ 407,363
Special Education Aid	84.027	-
Title III - English Language Acquisition	84.365	13,672
Title IIA - Improving Teacher Quality	84.367	72,053
Title IV - Student Support Academic Enrichment	84.424	25,490
Career and Technical Education (Perkins)	84.048	63,101
COVID - Coronavirus Relief Act	84.425	101,696
COVID - Coronavirus Relief Act (Special Education)	84.425	9,060
Total Department of Education		692,435
 <u>U. S. Department of Agriculture</u>		
<u>Pass-Through State of Kansas Department of Education</u>		
	<u>CFDA</u>	<u>FY20</u>
Child Nutrition Cluster		
School Breakfast	10.553	211,849
Cash for Commodities	10.555	417,849
Section 4	10.555	376,825
SFS - Food	10.559	152,117
SFS - CFC	10.559	743
SFS - Sponsor and Administration	10.559	15,676
Total Food Service Cluster		1,175,059
Cash for Commodities / Meal Costs	10.558	19,196
Total Department of Agriculture		1,194,255
 <u>U. S. Department of Health and Human Services</u>		
<u>Pass-Through Kansas City, Kansas Public Schools USD 500</u>		
Head Start - Early Head Start	93.600	225,367
Total Department of Health and Human Services		225,367
Total Federal Assistance - Pass Through		\$ 2,112,057

The accompanying notes are an integral part of
this Schedule.

B E P O S I  I V E .

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

- A. Basis of Presentation - The accompanying schedule of expenditures of federal awards has been prepared on the regulatory basis of accounting as defined by the Kansas Municipal Audit and Accounting Guide. The information in this schedule is presented 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* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial of the District.
- B. Catalog of Federal Domestic Assistance (CFDA) numbers are presented for those programs for which such numbers were available.
- C. The District did not receive Federal direct awards for the year ended June 30, 2020. Federal pass-through programs are presented by the entity through which the District received the federal financial assistance, sorted by the underlying federal funding entity.
- D. Major Programs – In accordance with Uniform Guidance, major programs for the District are individual programs or a cluster of programs determined using a risk based analysis. The threshold for distinguishing Type A and Type B programs was \$750,000.
- E. Additional Audits – Grantor and regulatory agencies reserve the right to conduct additional audits of the District's grant programs. Such audits 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.

**UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

A. Summary of Auditor's Results -

Financial Statement Section

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

Internal control over financial reporting:

- a. Material weakness identified? No
- b. Significant deficiency identified? None Reported
- c. Noncompliance material to financial statements noted? No

Federal Awards Section

Internal control over major programs:

- a. Material weakness identified? No
- b. Significant deficiency noted? 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 Uniform Guidance? No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal program or Cluster</u>
10.553,10.555,10.559	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? No

B. Findings - Financial Statements Audit

None

C. Findings and Questioned Costs - Major Federal Award Programs Audit

None

D. Prior Year Findings and Questioned Costs

None