

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED JUNE 30, 2020**

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 219
Minneola, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 219 and its related municipal entity, the Minneola Recreation Commission (collectively referred to as the Municipal Financial Reporting Entity), 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 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 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, the financial statement is prepared by the Municipal Financial Reporting Entity 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 the Municipal Financial Reporting Entity 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 balances of the Municipal Financial Reporting Entity 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.

Other Matters 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures, schedule of regulatory basis receipts, expenditures and unencumbered cash - district activity funds, summary of regulatory basis receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - actual and budget for the related municipal entity (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Municipal Financial Reporting Entity as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated December 23, 2019, 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 website of the Kansas Department of Administration, at the following link: <http://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. 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 (Schedules 2 and 5 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.

Kennedy McKee & Company LLP

December 21, 2020

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended June 30, 2020

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General funds:			
General	\$ -	\$ -	\$ 2,231,992
Supplemental general	53,124	-	689,779
Total general funds	53,124	-	2,921,771
Special purpose funds:			
Capital outlay	167,804	-	177,677
Driver training	8,819	-	7,188
Preschool-aged at-risk	-	-	55,225
At-risk (K-12)	-	-	255,000
Food service	10,352	-	266,333
Professional development	3,402	-	11,375
Special education	4,336	-	252,378
Career and postsecondary education	-	-	-
Bilingual	1,789	-	-
KPERS contribution	-	-	314,399
Recreation	8,885	-	27,658
Federal grants	-	-	27,974
Gifts and grants	1,116,321	-	512,440
Title II teacher quality	-	-	5,984
Title IV A	-	-	11,529
Title I	-	-	39,614
Textbook and student materials revolving	8,884	-	9,648
Contingency reserve	180,572	-	-
District activity funds	7,705	-	24,058
Total special purpose funds	1,518,869	-	1,998,480
Bond and interest fund:			
Bond and interest	335,227	-	339,987
Total Unified School District No. 219	1,907,220	-	5,260,238
Related municipal entity:			
Minneola Recreation Commission:			
General	87,588	-	11,566
Total municipal financial reporting entity (excluding agency funds)	\$ 1,994,808	\$ -	\$ 5,271,804

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 2,231,992	\$ -	\$ 2,530	\$ 2,530
<u>708,410</u>	<u>34,493</u>	<u>-</u>	<u>34,493</u>
<u>2,940,402</u>	<u>34,493</u>	<u>2,530</u>	<u>37,023</u>
112,964	232,517	-	232,517
7,183	8,824	-	8,824
55,225	-	-	-
254,995	5	-	5
260,811	15,874	-	15,874
8,325	6,452	-	6,452
251,742	4,972	-	4,972
-	-	-	-
-	1,789	-	1,789
314,399	-	-	-
30,000	6,543	-	6,543
34,014	(6,040)	-	(6,040)
529,243	1,099,518	-	1,099,518
5,984	-	-	-
11,529	-	-	-
39,614	-	-	-
5,626	12,906	-	12,906
-	180,572	-	180,572
<u>27,473</u>	<u>4,290</u>	<u>-</u>	<u>4,290</u>
<u>1,949,127</u>	<u>1,568,222</u>	<u>-</u>	<u>1,568,222</u>
<u>326,975</u>	<u>348,239</u>	<u>-</u>	<u>348,239</u>
5,216,504	1,950,954	2,530	1,953,484
<u>14,412</u>	<u>84,742</u>	<u>-</u>	<u>84,742</u>
<u>\$ 5,230,916</u>	<u>\$ 2,035,696</u>	<u>\$ 2,530</u>	<u>\$ 2,038,226</u>

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended June 30, 2020

	<u>Ending cash balance</u>
Composition of cash:	
Checking account - Centera Bank	\$ (278,406)
High school checking account - Centera Bank	17,050
Money market account - Centera Bank	2,237,853
High school money market account - Centera Bank	21,838
Petty cash - Centera Bank	<u>700</u>
Total Unified School District No. 219	1,999,035
Agency funds	<u>(45,551)</u>
Total Unified School District No. 219 (excluding agency funds)	<u>1,953,484</u>
Related municipal entity:	
Minneola Recreation Commission:	
Checking account	50
Money market account	<u>84,692</u>
Total related municipal entity	<u>84,742</u>
Total municipal financial reporting entity (excluding agency funds)	<u><u>\$ 2,038,226</u></u>

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

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

June 30, 2020

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the District's financial statement. The financial statement, schedules, and notes are representations of the District's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Unified School District No. 219 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 219 (the municipality) and its related municipal entity. The related municipal entity is included in the District's reporting entity because it was established to benefit the District and/or its constituents.

Minneola Recreation Commission. The Commission oversees recreational activities. Four of the five members of the governing board of the Commission are appointed by the Board of Education. The Commission operates as a separate governing body, but the District levies the taxes for the Commission and the Commission has only the powers granted by K.S.A. 12-1928. The Commission cannot purchase real property but can acquire real property by gift.

2. Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

REGULATORY BASIS FUND TYPES

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

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

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

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. student organization funds).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. 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 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.

4. Budgetary Information

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

- a. Preparation of the budget for the succeeding fiscal year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of 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. There were no budget amendments in the current year.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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 agency funds and the following special purpose funds:

- Federal Grants
- Gifts and Grants
- Title II Teacher Quality
- Title IV A
- Title I
- Textbook and Student Materials Revolving
- Contingency Reserve
- District Activity Funds

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

5. In-Substance Receipt in Transit

The District received \$106,859 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.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of the law but are offered for consideration of the Director of Accounts and Reports, the State Department of Education, and legal representatives of the District.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although the Federal Grants fund overspent its cash by \$6,040, according to K.S.A. 12-1664, the District is not prohibited from financing the federal share of a local program from current funds, if available.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. As of June 30, 2020, the Shop Projects, Resale (Baseball), and Cross Country at the High School Activity fund level were in violation of this statute.

K.S.A. 75-3317 through 75-3322 requires the District to purchase goods or services offered by Kansas industries for the blind and severely disabled. The District did not purchase any qualifying goods for the year ended June 30, 2020.

C. 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 to 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.

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.

At June 30, 2020, the District's carrying amount of deposits was \$1,999,035 and the bank balance was \$2,208,366. Of the bank balance, \$250,000 was covered by federal depository insurance, \$1,958,366 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. LONG-TERM DEBT

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

Issue	Balance beginning of year	Additions	Reductions/ net change	Balance end of year	Interest paid
General obligation refunding bonds:					
High School - Series 2012					
Issued March 1, 2012					
In the amount of \$2,945,000					
At interest rates of 2.0% to 3.0%					
Maturing September 1, 2024	\$1,870,000	\$ -	\$ 275,000	\$1,595,000	\$ 51,975
Voluntary early retirement	<u>2,755</u>	<u>-</u>	<u>2,755</u>	<u>-</u>	<u>-</u>
Total long-term debt	<u>\$1,872,755</u>	<u>\$ -</u>	<u>\$ 277,755</u>	<u>\$1,595,000</u>	<u>\$ 51,975</u>

Current maturities of general obligation bonds and interest through maturity are as follows:

	Principal due	Interest due	Total due
2021	\$ 290,000	\$ 43,500	\$ 333,500
2022	305,000	34,575	339,575
2023	315,000	25,275	340,275
2024	335,000	15,525	350,525
2025	<u>350,000</u>	<u>5,250</u>	<u>355,250</u>
Total	<u>\$ 1,595,000</u>	<u>\$ 124,125</u>	<u>\$ 1,719,125</u>

D. LONG-TERM DEBT(CONTINUED)

Voluntary early retirement program. Qualified personnel may voluntarily elect to retire early. Qualifying personnel must be an employee of the District, have at least fifteen years of service with the District, and be fully vested in KPERS. The maximum annual rate of retirement compensation is fifteen percent of the Retiree's final base salary in the year of retirement. Benefits end after five years or when the retiree reaches age 65, whichever comes first

E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General fund	Preschool-aged at-risk fund	\$ 11,100	K.S.A. 72-5167
General fund	At-risk (K-12) fund	185,995	K.S.A. 72-5167
General fund	Food service fund	11	K.S.A. 72-5167
General fund	Professional development fund	10,000	K.S.A. 72-5167
General fund	Special education fund	<u>252,378</u>	K.S.A. 72-5167
Total General fund		<u>459,484</u>	
Supplemental general fund	At-risk (K-12) fund	69,005	K.S.A. 72-5143
Supplemental general fund	Food service fund	<u>71,077</u>	K.S.A. 72-5143
Total Supplemental general fund		<u>140,082</u>	
Total operating transfers		<u>\$ 599,566</u>	

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

Section 125 plan. The District offers a section 125 flexible benefit plan to eligible employees. It is used for medical insurance premiums, unreimbursed medical expenses, and qualified dependent care expenses. The plan is administered by a third-party administrator.

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 was set at 1% for the year ended June 30, 2020.

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Compensated absences. The District's policies regarding vacation permit the Superintendent, full-time, and part-time non-certified staff the following maximum vacations respectively: thirty-five days, three weeks, and three weeks of four-hour days. Unused vacation is paid upon termination or resignation. The Superintendent earns two school days per year, non-cumulative for personal business. Unused personal days at the end of the year are added to the sick leave cumulative total. All employees earn ten days of sick leave per year with a maximum accumulation of sixty days. Upon termination or resignation from service with the District, all unused sick leave reverts to the District without any monetary payment to the employee. The District's policy is to recognize the costs of compensated absences when actually paid.

G. DEFINED BENEFIT PENSION PLAN

General Information about the 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, by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603), or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% 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.

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the 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 million for the fiscal year ended June 30, 2019. 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 received and remitted amounts equal to the statutory contribution rate, which totaled \$314,399 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 \$2,702,858. 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.

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.

H. 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 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 statement of the District at June 30, 2020.

I. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The District purchases commercial insurance to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded coverage in any of the past three years.

J. CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, the Governor issued Executive Order No. 20-07 which required school buildings and facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, businesses, and municipalities affected by the pandemic. In response to the CARES Act, the Governor formed the Strengthening People and Revitalizing Kansas (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive the Coronavirus Relief Funds, the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

While management cannot quantify the financial and other impacts to the District, management believes that an impact on the District's financial position and results of future operations is reasonably possible.

K. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 21, 2020 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note J above.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

Fund	Certified budget	Adjustment to comply with legal maximum budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General funds:						
General	\$ 2,296,517	\$ (65,153)	\$ 628	\$ 2,231,992	\$ 2,231,992	\$ -
Supplemental general	712,786	(4,376)	-	708,410	708,410	-
Special purpose funds:						
Capital outlay	341,176	-	-	341,176	112,964	228,212
Driver training	8,800	-	-	8,800	7,183	1,617
Preschool-aged at-risk	87,000	-	-	87,000	55,225	31,775
At-risk (K-12)	255,000	-	-	255,000	254,995	5
Food service	318,000	-	-	318,000	260,811	57,189
Professional development	10,653	-	-	10,653	8,325	2,328
Special education	312,524	-	-	312,524	251,742	60,782
Career and postsecondary education	12,320	-	-	12,320	-	12,320
Bilingual	-	-	-	-	-	-
KPEERS contribution	329,834	-	-	329,834	314,399	15,435
Recreation	30,000	-	-	30,000	30,000	-
Bond and interest fund:						
Bond and interest	327,975	-	-	327,975	326,975	1,000
 Total Unified School District No. 219	 5,042,585	 (69,529)	 628	 4,973,684	 4,563,021	 410,663
 Related municipal entity: Minneola Recreation Commission: General	 92,412	 -	 -	 92,412	 14,412	 78,000
 Total municipal financial reporting entity	 <u>\$ 5,134,997</u>	 <u>\$ (69,529)</u>	 <u>\$ 628</u>	 <u>\$ 5,066,096</u>	 <u>\$ 4,577,433</u>	 <u>\$ 488,663</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

GENERAL 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State sources:				
State aid - general	\$ 1,895,111	\$ 2,049,847	\$ 2,071,153	\$ (21,306)
State aid - special education	167,449	180,110	225,364	(45,254)
State aid - reimbursement	-	628	-	628
Mineral production tax	2,030	1,407	-	1,407
Total receipts	<u>2,064,590</u>	<u>2,231,992</u>	<u>\$ 2,296,517</u>	<u>\$ (64,525)</u>
Expenditures:				
Instruction	826,092	742,032	\$ 855,353	\$ 113,321
Student support services	99,840	102,518	110,900	8,382
Instructional support staff	6,205	7,269	2,000	(5,269)
General administration	186,200	195,418	196,700	1,282
School administration	270,824	275,484	294,400	18,916
Central services	56,499	63,507	58,800	(4,707)
Operations and maintenance	103,174	267,717	172,000	(95,717)
Student transportation services	109,690	118,563	82,000	(36,563)
Operating transfers	406,067	459,484	524,364	64,880
Adjustment to comply with legal maximum budget	-	-	(65,153)	(65,153)
Legal general fund budget	2,064,591	2,231,992	2,231,364	(628)
Adjustment for qualifying budget credit	-	-	628	628
Total expenditures	<u>2,064,591</u>	<u>2,231,992</u>	<u>\$ 2,231,992</u>	<u>\$ -</u>
Receipts over (under) expenditures	(1)	-		
Unencumbered cash, beginning of year	<u>1</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

SUPPLEMENTAL GENERAL 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 15,695	\$ 12,857	\$ 5,934	\$ 6,923
Current tax	475,080	546,529	533,956	12,573
Delinquent tax	9,107	1,892	7,500	(5,608)
Motor vehicle tax	35,840	31,236	29,958	1,278
State aid	104,768	97,265	97,866	(601)
Total receipts	<u>640,490</u>	<u>689,779</u>	<u>\$ 675,214</u>	<u>\$ 14,565</u>
Expenditures:				
Instruction	514,680	568,328	\$ 506,786	\$ (61,542)
Operating transfers	173,225	140,082	206,000	65,918
Adjustment to comply with legal maximum budget	-	-	(4,376)	(4,376)
Total expenditures	<u>687,905</u>	<u>708,410</u>	<u>\$ 708,410</u>	<u>\$ -</u>
Receipts over (under) expenditures	(47,415)	(18,631)		
Unencumbered cash, beginning of year	<u>100,539</u>	<u>53,124</u>		
Unencumbered cash, end of year	<u>\$ 53,124</u>	<u>\$ 34,493</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 2,642	\$ 5,721	\$ 2,800	\$ 2,921
Current tax	211,907	164,093	159,900	4,193
Delinquent tax	1,511	440	3,339	(2,899)
Motor vehicle tax	6,111	7,423	7,378	45
Total receipts	222,171	177,677	\$ 173,417	\$ 4,260
Expenditures:				
Instruction	17,221	-	\$ 20,000	\$ 20,000
Student support services	-	-	3,000	3,000
General administration	-	-	8,000	8,000
Operations and maintenance	173,768	91,961	235,000	143,039
Transportation	-	-	40,000	40,000
Facilities acquisition and construction services	-	21,003	35,176	14,173
Total expenditures	190,989	112,964	\$ 341,176	\$ 228,212
Receipts over (under) expenditures	31,182	64,713		
Unencumbered cash, beginning of year	136,622	167,804		
Unencumbered cash, end of year	<u>\$ 167,804</u>	<u>\$ 232,517</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

DRIVER TRAINING 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Interest	\$ -	\$ 4,014	\$ -	\$ 4,014
State aid	2,646	3,120	3,120	-
Other	42	54	-	54
Transfer from general	4,000	-	4,000	(4,000)
Total receipts	6,688	7,188	\$ 7,120	\$ 68
Expenditures:				
Instruction	5,240	6,749	\$ 8,300	\$ 1,551
Vehicle operations and maintenance	371	434	500	66
Total expenditures	5,611	7,183	\$ 8,800	\$ 1,617
Receipts over (under) expenditures	1,077	5		
Unencumbered cash, beginning of year	7,742	8,819		
Unencumbered cash, end of year	\$ 8,819	\$ 8,824		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

PRESCHOOL-AGED AT-RISK 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Fees	\$ -	\$ 4,125	\$ 2,000	\$ 2,125
Windfarm donation	-	40,000	20,000	20,000
Transfer from general	-	11,100	65,000	(53,900)
Total receipts	-	55,225	<u>\$ 87,000</u>	<u>\$ (31,775)</u>
Expenditures:				
Instruction	-	55,225	<u>\$ 87,000</u>	<u>\$ 31,775</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

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 Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Transfer from general	\$ 196,618	\$ 185,995	\$ 190,000	\$ (4,005)
Transfer from supplemental general	62,000	69,005	65,000	4,005
Total receipts	258,618	255,000	<u>\$ 255,000</u>	<u>\$ -</u>
Expenditures:				
Instruction	258,618	254,995	<u>\$ 255,000</u>	<u>\$ 5</u>
Receipts over (under) expenditures	-	5		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 5</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Interest	\$ 3,762	\$ -	\$ 3,000	\$ (3,000)
Charges for services	85,655	75,473	82,506	(7,033)
State aid	1,605	1,705	1,399	306
Federal aid	85,459	105,599	90,946	14,653
Windfarm donation	-	10,000	40,000	(30,000)
Other	1,252	2,468	-	2,468
Transfer from general	38,000	11	30,000	(29,989)
Transfer from supplemental general	38,211	71,077	60,000	11,077
Total receipts	253,944	266,333	<u>\$ 307,851</u>	<u>\$ (41,518)</u>
Expenditures:				
Food service operations	249,133	260,811	<u>\$ 318,000</u>	<u>\$ 57,189</u>
Receipts over (under) expenditures	4,811	5,522		
Unencumbered cash, beginning of year	5,541	10,352		
Unencumbered cash, end of year	<u>\$ 10,352</u>	<u>\$ 15,874</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State aid	\$ 1,022	\$ 1,375	\$ 1,250	\$ 125
Transfer from general	-	10,000	-	10,000
Transfer from supplemental general	-	-	6,000	(6,000)
Total receipts	1,022	11,375	<u>\$ 7,250</u>	<u>\$ 4,125</u>
Expenditures:				
Instructional support staff	8,196	8,325	<u>\$ 10,653</u>	<u>\$ 2,328</u>
Receipts over (under) expenditures	(7,174)	3,050		
Unencumbered cash, beginning of year	10,576	3,402		
Unencumbered cash, end of year	<u>\$ 3,402</u>	<u>\$ 6,452</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Transfer from general	\$ 167,449	\$ 252,378	\$ 225,364	\$ 27,014
Transfer from supplemental general	71,225	-	75,000	(75,000)
Total receipts	<u>238,674</u>	<u>252,378</u>	<u>\$ 300,364</u>	<u>\$ (47,986)</u>
Expenditures:				
Instruction	229,902	243,632	\$ 296,424	\$ 52,792
Student transportation services	9,676	8,110	16,100	7,990
Total expenditures	<u>239,578</u>	<u>251,742</u>	<u>\$ 312,524</u>	<u>\$ 60,782</u>
Receipts over (under) expenditures	(904)	636		
Unencumbered cash, beginning of year	<u>5,240</u>	<u>4,336</u>		
Unencumbered cash, end of year	<u>\$ 4,336</u>	<u>\$ 4,972</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State aid	\$ -	\$ -	\$ 2,320	\$ -
Transfer from general	-	-	10,000	(10,000)
Total receipts	-	-	<u>\$ 12,320</u>	<u>\$ (10,000)</u>
Expenditures:				
Student transportation services	-	-	<u>\$ 12,320</u>	<u>\$ 12,320</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

BILINGUAL 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Transfer from supplemental general	\$ 1,789	\$ -	<u>\$ -</u>	<u>\$ -</u>
Expenditures	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,789	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>1,789</u>		
Unencumbered cash, end of year	<u>\$ 1,789</u>	<u>\$ 1,789</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

KPERS CONTRIBUTION 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State aid	\$ 204,730	\$ 314,399	\$ 329,834	\$ (15,435)
Expenditures:				
Instruction	131,076	200,155	\$ 199,142	\$ (1,013)
Student support services	9,045	14,209	9,737	(4,472)
Instructional support staff	-	-	9,419	9,419
General administration	11,789	18,715	2,394	(16,321)
School administration	23,404	35,650	35,117	(533)
Central services	4,691	7,854	21,630	13,776
Operations and maintenance	12,659	19,649	24,088	4,439
Student transportation services	4,506	6,916	1,915	(5,001)
Other support services	-	-	9,248	9,248
Food service operations	7,560	11,251	17,144	5,893
Total expenditures	204,730	314,399	\$ 329,834	\$ 15,435
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

RECREATION 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>	<u>2020</u>		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 583	\$ 715	\$ 328	\$ 387
Current tax	26,721	25,439	24,697	742
Delinquent tax	378	84	418	(334)
Motor vehicle tax	<u>1,528</u>	<u>1,420</u>	<u>1,376</u>	<u>44</u>
Total receipts	29,210	27,658	<u>\$ 26,819</u>	<u>\$ 839</u>
Expenditures:				
Community service operations	<u>29,000</u>	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	210	(2,342)		
Unencumbered cash, beginning of year	<u>8,675</u>	<u>8,885</u>		
Unencumbered cash, end of year	<u>\$ 8,885</u>	<u>\$ 6,543</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2020

	Federal grants	Gifts and grants	Title II teacher quality
Receipts:			
Federal aid	\$ 27,974	\$ -	\$ 5,984
Textbook rental fees and sales	-	-	-
Windfarm donation	-	507,594	-
Other	-	4,846	-
	27,974	512,440	5,984
Total receipts			
Expenditures:			
Instruction	34,014	76,459	5,984
Operations and maintenance	-	150,284	-
Student transportation services	-	302,500	-
	34,014	529,243	5,984
Total expenditures			
Receipts over (under) expenditures	(6,040)	(16,803)	-
Unencumbered cash, beginning of year	-	1,116,321	-
Unencumbered cash (deficit), end of year	\$ (6,040)	\$ 1,099,518	\$ -

See Independent Auditor's Report.

<u>Title IV A</u>	<u>Title I</u>	<u>Textbook and student materials revolving</u>	<u>Contingency reserve</u>	<u>Total</u>
\$ 11,529	\$ 39,614	\$ -	\$ -	\$ 85,101
-	-	9,648	-	9,648
-	-	-	-	507,594
-	-	-	-	4,846
<u>11,529</u>	<u>39,614</u>	<u>9,648</u>	<u>-</u>	<u>607,189</u>
11,529	39,614	5,626	-	173,226
-	-	-	-	150,284
-	-	-	-	302,500
<u>11,529</u>	<u>39,614</u>	<u>5,626</u>	<u>-</u>	<u>626,010</u>
-	-	4,022	-	(18,821)
-	-	8,884	180,572	1,305,777
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,906</u>	<u>\$ 180,572</u>	<u>\$ 1,286,956</u>

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, 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)

	2019	2020		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 6,264	\$ 6,725	\$ 3,137	\$ 3,588
Current tax	248,561	268,890	262,745	6,145
Delinquent tax	4,391	918	3,925	(3,007)
Motor vehicle tax	18,432	13,454	13,004	450
Windfarm donation	-	50,000	44,000	6,000
Total receipts	<u>277,648</u>	<u>339,987</u>	<u>\$ 326,811</u>	<u>\$ 13,176</u>
Expenditures:				
Debt service:				
Principal	265,000	275,000	\$ 275,000	\$ -
Interest	60,075	51,975	51,975	-
Commission and postage	1,000	-	1,000	1,000
Total expenditures	<u>326,075</u>	<u>326,975</u>	<u>\$ 327,975</u>	<u>\$ 1,000</u>
Receipts over (under) expenditures	(48,427)	13,012		
Unencumbered cash, beginning of year	<u>383,654</u>	<u>335,227</u>		
Unencumbered cash, end of year	<u>\$ 335,227</u>	<u>\$ 348,239</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended June 30, 2020

<u>Fund</u>	Beginning unencumbered cash balance	<u>Receipts</u>	<u>Expenditures</u>	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Athletics	\$ 1,762	\$ 18,374	\$ 18,514	\$ 1,622	\$ -	\$ 1,622
Quiz bowl	-	585	83	502	-	502
6th grade honor band	-	1,378	1,218	160	-	160
Music contest	-	1,924	1,753	171	-	171
Plays/musical	-	222	-	222	-	222
Yearbook	-	1,575	1,575	-	-	-
ENEL scholarship	5,943	-	4,330	1,613	-	1,613
	<u>5,943</u>	<u>-</u>	<u>4,330</u>	<u>1,613</u>	<u>-</u>	<u>1,613</u>
Total district activity funds	<u>\$ 7,705</u>	<u>\$ 24,058</u>	<u>\$ 27,473</u>	<u>\$ 4,290</u>	<u>\$ -</u>	<u>\$ 4,290</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

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>
Student organization funds:				
High school cheerleaders	\$ 2,207	\$ 1,004	\$ 1,541	\$ 1,670
Junior high cheerleaders	230	899	771	358
Class leadership	436	95	37	494
Honor society	1,617	430	337	1,710
Student council	4,216	1,946	3,390	2,772
HS student incentives	7,261	539	2,117	5,683
Band organization	3,939	8,277	4,963	7,253
Seniors	-	112	-	112
Juniors	112	5,596	2,775	2,933
Sophomores	4,798	25,241	26,738	3,301
Graduated class 2014	204	-	-	204
	<u>25,020</u>	<u>44,139</u>	<u>42,669</u>	<u>26,490</u>
Total student organization funds				
Clearing funds:				
High school activity fund resale	1,851	15,676	9,419	8,108
District clearing fund	11,434	3,894	4,375	10,953
	<u>13,285</u>	<u>19,570</u>	<u>13,794</u>	<u>19,061</u>
Total clearing funds				
Total agency funds	<u>\$ 38,305</u>	<u>\$ 63,709</u>	<u>\$ 56,463</u>	<u>\$ 45,551</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS**

**MINNEOLA RECREATION COMMISSION
(A RELATED MUNICIPAL ENTITY)**

GENERAL 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)

	2020		Variance favorable (unfavorable)	
	2019	Actual		Budget
Receipts:				
Appropriation from Unified School District No. 219	\$ 29,000	\$ -	\$ 35,000	\$ (35,000)
Fees	3,025	1,780	4,000	(2,220)
Donations	9,088	9,268	-	9,268
Interest	149	198	60	138
Miscellaneous	108	320	-	320
Total receipts	41,370	11,566	\$ 39,060	\$ (27,494)
Expenditures:				
Baseball field improvements and maintenance	-	-	\$ 5,000	\$ 5,000
Equipment and maintenance	1,707	808	50,000	49,192
Miscellaneous	89	90	7,412	7,322
Utilities	239	227	500	273
Administration	9,013	7,540	18,000	10,460
Donations	1,350	1,286	3,000	1,714
Activity fees	650	450	2,000	1,550
Uniforms, shirts and caps	1,514	1,157	2,000	843
Officiating fees	1,755	2,854	4,500	1,646
Total expenditures	16,317	14,412	\$ 92,412	\$ 78,000
Receipts over (under) expenditures	25,053	(2,846)		
Unencumbered cash, beginning of year	62,535	87,588		
Unencumbered cash, end of year	\$ 87,588	\$ 84,742		

See Independent Auditor's Report.