UNIFIED SCHOOL DISTRICT NO. 496
Rozel, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2021

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2021

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VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

818 Broadway
PO Box 127
Larned, KS 67550

Telephone: (620) 285-2107
Fax: (620) 285-2110

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 496
Rozel, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 496, Rozel, Kansas, a municipality, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; 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 1 of the financial statement, the financial statement is prepared by Unified School District No. 496, Rozel, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on 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. 496, Rozel, Kansas as of June 30, 2021, 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 Unified School District No. 496, Rozel, Kansas as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

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 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 receipts and disbursements-agency funds and schedule of 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 graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor 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 1.

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. 496, Rozel, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated January 4, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.
VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

January 7, 2022

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.29	$ 0.00
Supplemental General Fund	37,360.50	0.00
Special Purpose Funds:		
At-Risk Fund	92,826.55	0.00
Bilingual Education Fund	0.00	0.00
Virtual Education Fund	0.00	0.00
Capital Outlay Fund	507,448.44	0.00
Driver Training Fund	10,715.92	0.00
Food Service Fund	30,357.95	0.00
Professional Development Fund	18,268.67	0.00
Special Education Fund	200,647.92	0.00
Gifts and Grants Fund	15,794.86	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	380,481.60	0.00
Textbook Rental Fund	31,818.07	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
ESSER I Grant Fund	0.00	0.00
SPARKS Grant Fund	0.00	0.00
District Activity Funds	2,369.15	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 1,328,089.92	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 1,605,148.50	$ 1,605,147.72	$ 1.07	$ 6,250.53	$ 6,251.60
529,415.19	525,732.00	41,043.69	0.00	41,043.69
108,664.60	143,957.00	57,534.15	0.00	57,534.15
2,741.00	2,741.00	0.00	0.00	0.00
13,740.40	13,740.40	0.00	0.00	0.00
70,967.79	108,952.86	469,463.37	2,670.09	472,133.46
2,520.00	2,417.95	10,817.97	0.00	10,817.97
119,278.04	118,212.31	31,423.68	0.00	31,423.68
0.00	4,562.20	13,706.47	0.00	13,706.47
205,269.67	276,570.29	129,347.30	0.00	129,347.30
311.00	1,568.02	14,537.84	0.00	14,537.84
164,353.33	164,353.33	0.00	0.00	0.00
0.00	75,500.00	304,981.60	75,500.00	380,481.60
0.00	5,278.72	26,539.35	0.00	26,539.35
19,787.00	19,787.00	0.00	0.00	0.00
1,952.00	1,952.00	0.00	0.00	0.00
10,915.00	10,915.00	0.00	0.00	0.00
29,878.90	29,878.90	0.00	0.00	0.00
16,588.00	16,588.00	0.00	0.00	0.00
55,124.75	55,124.75	0.00	0.00	0.00
25,024.37	25,511.54	1,881.98	0.00	1,881.98
$ 2,981,679.54	$ 3,208,490.99	$ 1,101,278.47	$ 84,420.62	$ 1,185,699.09

NOW Accounts	$ 189,699.88
Savings Account	1,012,946.02
Petty Cash	3,000.00
Total Cash	1,205,645.90
Agency Funds per Schedule 3	(19,946.81)
Total Reporting Entity (Excluding Agency Funds)	$ 1,185,699.09

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 496, Rozel, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 496 (the municipality). Unified School District No. 496 has no related municipal entities.

B. REGULATORY BASIS FUND TYPES

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.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and a savings account. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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 KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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. There were no such budget amendments for this 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.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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 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 capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title IV Fund
Contingency Reserve Fund	REAP Grant Fund
Textbook Rental Fund	ESSER I Grant Fund
Title I Fund	SPARKS Grant Fund
Title II-A Fund	District Activity Funds

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

The District did not adequately document compliance with the bidding law as required by K.S.A. 72-1151.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2021.

At June 30, 2021 the District's carrying amount of deposits was $1,205,645.90 and the bank balance was $1,234,019.97. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $254,452.68 was covered by federal depository insurance, and $979,567.29 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $102,635.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Virtual Education	K.S.A. 72-5167	$ 13,740.40
General	Special Education	K.S.A. 72-5167	148,740.00
Supplemental General	At-Risk	K.S.A. 72-5143	108,664.60
Supplemental General	Bilingual Education	K.S.A. 72-5143	2,741.00
Supplemental General	Food Service	K.S.A. 72-5143	35,000.00
Supplemental General	Special Education	K.S.A. 72-5143	50,282.79

Note 7 - 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.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

Compensated Absences . Full time twelve month non-certified employees are eligible for paid vacation days based on the number of years employed up to a maximum of 15 days per year. Unused vacation time is not cumulative past June 30 of each year and is not paid in the event of termination so there is no potential liability for vacation pay as of June 30, 2021.

Sick leave is accumulated at a rate ranging from 8 to 10 days per year based on the term of the employee's contract to a maximum of 60 days. In November of the following school year, the number of unused days over 60 is paid to the employee at a rate of $45.00 per day. Employees who have been employed by the District for a period of 10 or more years are eligible for severance pay. Eligible employees will receive pay for 80% of the accumulated unused sick leave at a rate of $45.00 per day. The liability for unused sick leave as of June 30, 2021 and 2020 is $13,281.00 and $15,990.00, respectively, which is a net change of ($2,709.00).

All full time employees are allowed a certain number of days for personal time off. Any unused personal time will accumulate as sick leave for the next year, therefore, there is no potential liability for personal time as of June 30, 2021.

Note 8 - DEFINED BENEFIT PENSION PLAN

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

Contributions . K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 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 Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $164,353.33 and $166,906.98 respectively, for the fiscal year ended June 30, 2021 and 2020.

Net Pension Liability . At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $1,953,537. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 10 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain property, liability and automobile insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in the Kansas Educational Risk Management Pool, a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to the Kansas Educational Risk Management Pool for its property, liability and automobile insurance coverage. The agreement to participate provides that the Kansas Educational Risk Management Pool will be self-sustaining through member premiums. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the Kansas Educational Risk Management Pool's management.

The District has also been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for a dishwasher which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $1,728.35. These expenditures were made from the Food Service Fund.

The District has entered into an operating lease for copiers which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $3,078.00. These expenditures were made from the General Fund.

The District has entered into an operating lease for a mobile classroom which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $15,626.23. These expenditures were made from the Capital Outlay Fund.

Note 12 - RELATED PARTY TRANSACTIONS

The District paid Prairie Welding, a business owned by the spouse of a board member, to complete a remodeling project. The amount paid during the year was $1,540.00.

Note 13 - 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, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or 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, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (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 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.

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 14 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through January 7, 2021 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 13 above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 1,619,759.00	$ (45,221.00)
Supplemental General Fund	530,045.00	(4,313.00)
Special Purpose Funds:		
At-Risk Fund	212,826.00	XXXXXXXX
Bilingual Education Fund	15,000.00	XXXXXXXX
Virtual Education Fund	25,635.00	XXXXXXXX
Capital Outlay Fund	564,018.00	XXXXXXXX
Driver Training Fund	13,966.00	XXXXXXXX
Food Service Fund	143,548.00	XXXXXXXX
Professional Development Fund	20,699.00	XXXXXXXX
Special Education Fund	453,248.00	XXXXXXXX
KPERS Special Retirement Fund	197,701.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 30,609.72	$ 1,605,147.72	$ 1,605,147.72	$ 0.00
0.00	525,732.00	525,732.00	0.00
0.00	212,826.00	143,957.00	(68,869.00)
0.00	15,000.00	2,741.00	(12,259.00)
0.00	25,635.00	13,740.40	(11,894.60)
0.00	564,018.00	108,952.86	(455,065.14)
0.00	13,966.00	2,417.95	(11,548.05)
0.00	143,548.00	118,212.31	(25,335.69)
0.00	20,699.00	4,562.20	(16,136.80)
0.00	453,248.00	276,570.29	(176,677.71)
0.00	197,701.00	164,353.33	(33,347.67)

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 1,444.57	$ 837.78	$ 3,000.00	$ (2,162.22)
Local Sources:				
Reimbursements	8,552.29	30,609.72	0.00	30,609.72
State Aid:				
General State Aid	1,340,956.00	1,424,970.00	1,414,159.00	10,811.00
Special Education Aid	139,340.00	148,731.00	202,600.00	(53,869.00)
Total Receipts	1,490,292.86	1,605,148.50	$ 1,619,759.00	$ (14,610.50)
Expenditures				
Instruction:				
Salaries	412,170.76	469,690.14	474,540.00	(4,849.86)
Employee Benefits	182,095.15	177,051.02	187,560.00	(10,508.98)
Other Purchased Services	1,970.96	1,783.74	2,000.00	(216.26)
Supplies	88,894.12	107,875.73	92,500.00	15,375.73
Property (Equip & Furn)	2,361.52	3,289.33	5,000.00	(1,710.67)
Student Support Services:				
Salaries	6,850.00	57,758.60	7,060.00	50,698.60
Employee Benefits	1,007.53	10,511.89	1,040.00	9,471.89
Supplies	2,449.15	1,997.92	2,500.00	(502.08)
Property (Equip & Furn)	31.27	0.00	509.00	(509.00)
Other	0.00	125.00	0.00	125.00
Instructional Support Staff:				
Supplies	1,429.92	2,656.66	1,500.00	1,156.66
General Administration:				
Salaries	60,979.99	58,196.97	62,810.00	(4,613.03)
Employee Benefits	10,093.13	10,372.68	10,820.00	(447.32)
Purchased Professional Services	27,620.52	21,072.45	30,000.00	(8,927.55)
Purchased Property Services	219.00	3,759.71	2,500.00	1,259.71
Other Purchased Services	40,765.56	39,802.73	42,000.00	(2,197.27)
Supplies	1,612.53	6,996.38	2,000.00	4,996.38
Property (Equip & Furn)	0.00	417.17	0.00	417.17
Other	1,439.69	843.95	1,500.00	(656.05)
School Administration:				
Salaries	142,930.50	139,180.04	147,225.00	(8,044.96)
Employee Benefits	26,345.46	29,222.80	26,485.00	2,737.80
Other Purchased Services	12,746.02	13,186.09	13,000.00	186.09
Supplies	5,987.55	5,514.58	6,000.00	(485.42)

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
Central Services:				
Salaries	80,854.66	81,713.03	83,285.00	(1,571.97)
Employee Benefits	11,625.65	11,328.55	11,875.00	(546.45)
Other Purchased Services	0.00	260.00	0.00	260.00
Operations & Maintenance:				
Salaries	25,222.00	55,224.93	0.00	55,224.93
Employee Benefits	8,083.55	13,090.97	0.00	13,090.97
Purchased Property Services	23,227.65	31,283.25	25,500.00	5,783.25
Supplies	54,256.55	57,051.54	57,090.00	(38.46)
Property (Equip & Furn)	385.00	0.00	0.00	0.00
Transportation Supervision:				
Salaries	8,258.34	8,457.66	8,510.00	(52.34)
Employee Benefits	691.83	701.84	725.00	(23.16)
Supplies	373.15	0.00	500.00	(500.00)
Vehicle Operating Services:				
Salaries	35,564.92	7,879.12	36,635.00	(28,755.88)
Employee Benefits	2,756.13	611.00	2,855.00	(2,244.00)
Other Purchased Services	12,677.00	9,835.00	15,000.00	(5,165.00)
Supplies	14,355.83	3,924.85	15,000.00	(11,075.15)
Property (Equip & Furn)	29,737.50	0.00	0.00	0.00
Other	1,412.90	0.00	2,000.00	(2,000.00)
Operating Transfers:				
To Virtual Education	11,470.30	13,740.40	25,635.00	(11,894.60)
To Food Service	0.00	0.00	14,000.00	(14,000.00)
To Special Education	139,340.00	148,740.00	202,600.00	(53,860.00)
Adjustment to Comply with Legal Max			(45,221.00)	45,221.00
Legal General Fund Budget	1,490,293.29	1,605,147.72	1,574,538.00	30,609.72
Adjustment for Qualifying Budget Credits			30,609.72	(30,609.72)
Total Expenditures	1,490,293.29	1,605,147.72	$ 1,605,147.72	$ 0.00
Receipts Over (Under) Expenditures	(0.43)	0.78		
Unencumbered Cash, Beginning	0.72	0.29		
Unencumbered Cash, Ending	$ 0.29	$ 1.07		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 491,423.69	$ 464,666.65	$ 427,675.00	$ 36,991.65
Delinquent Tax	3,366.76	5,946.60	4,986.00	960.60
Motor Veh./16-20M Veh. Tax	25,853.52	26,039.26	27,275.00	(1,235.74)
Recreational Vehicle Tax	382.88	480.05	320.00	160.05
Commercial Vehicle Tax	1,809.65	2,105.63	2,003.00	102.63
State Aid:				
Supplemental State Aid	21,760.00	30,177.00	30,425.00	(248.00)
Total Receipts	544,596.50	529,415.19	$ 492,684.00	$ 36,731.19
Expenditures				
Instruction:				
Salaries	351,914.70	274,079.80	305,045.00	(30,965.20)
General Administration:				
Other Purchased Services	0.00	100.00	0.00	100.00
Vehicle Operating Services:				
Salaries	0.00	24,189.25	0.00	24,189.25
Employee Benefits	0.00	1,877.88	0.00	1,877.88
Supplies	0.00	10,766.29	0.00	10,766.29
Property (Equip & Furn)	0.00	17,039.79	0.00	17,039.79
Other	0.00	990.60	0.00	990.60
Operating Transfers:				
To At-Risk	108,304.30	108,664.60	120,000.00	(11,335.40)
To Bilingual Education	8,017.00	2,741.00	15,000.00	(12,259.00)
To Food Service	34,000.00	35,000.00	40,000.00	(5,000.00)
To Special Education	5,000.00	50,282.79	50,000.00	282.79
Adjustment to Comply with Legal Max			(4,313.00)	4,313.00
Total Expenditures	507,236.00	525,732.00	$ 525,732.00	$ 0.00
Receipts Over (Under) Expenditures	37,360.50	3,683.19		
Unencumbered Cash, Beginning	0.00	37,360.50		
Unencumbered Cash, Ending	$ 37,360.50	$ 41,043.69		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	$ 108,304.30	$ 108,664.60	$ 120,000.00	$ (11,335.40)
Total Receipts	108,304.30	108,664.60	$ 120,000.00	$ (11,335.40)
Expenditures				
Instruction:				
Salaries	108,659.47	131,667.21	111,920.00	19,747.21
Employee Benefits	11,524.72	12,280.27	18,500.00	(6,219.73)
Supplies	264.86	9.52	1,000.00	(990.48)
Other	0.00	0.00	81,406.00	(81,406.00)
Total Expenditures	120,449.05	143,957.00	$ 212,826.00	$ (68,869.00)
Receipts Over (Under) Expenditures	(12,144.75)	(35,292.40)		
Unencumbered Cash, Beginning	104,971.30	92,826.55		
Unencumbered Cash, Ending	$ 92,826.55	$ 57,534.15		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	$ 8,017.00	$ 2,741.00	$ 15,000.00	$ (12,259.00)
Total Receipts	8,017.00	2,741.00	$ 15,000.00	$ (12,259.00)
Expenditures				
Instruction:				
Salaries	8,017.00	2,741.00	8,260.00	(5,519.00)
Employee Benefits	0.00	0.00	650.00	(650.00)
Supplies	0.00	0.00	500.00	(500.00)
Other	0.00	0.00	5,590.00	(5,590.00)
Total Expenditures	8,017.00	2,741.00	$ 15,000.00	$ (12,259.00)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 11,470.30	$ 13,740.40	$ 25,635.00	$ (11,894.60)
Total Receipts	11,470.30	13,740.40	$ 25,635.00	$ (11,894.60)
Expenditures				
Instruction:				
Other Purchased Services	11,470.30	9,963.00	15,000.00	(5,037.00)
Other	0.00	0.00	10,635.00	(10,635.00)
School Administration:				
Other Purchased Services	0.00	3,777.40	0.00	3,777.40
Total Expenditures	11,470.30	13,740.40	$ 25,635.00	$ (11,894.60)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 4,360.44	$ 38,206.86	$ 36,700.00	$ 1,506.86
Delinquent Tax	65.72	101.27	44.00	57.27
Motor Veh./16-20M Veh. Tax	173.63	239.35	250.00	(10.65)
Recreational Vehicle Tax	2.65	4.39	3.00	1.39
Commercial Vehicle Tax	15.76	18.94	18.00	0.94
Local Sources:				
Interest on Idle Funds	3,407.05	2,197.61	5,000.00	(2,802.39)
Other Receipts from Local Sources	11,716.20	30,199.37	15,000.00	15,199.37
Total Receipts	19,741.45	70,967.79	$ 57,015.00	$ 13,952.79
Expenditures				
Instruction:				
Supplies	0.00	0.00	30,000.00	(30,000.00)
Property (Equip & Furn)	0.00	8,580.91	195,927.00	(187,346.09)
Student Support Services:				
Property (Equip & Furn)	6,364.00	0.00	10,000.00	(10,000.00)
Operations & Maintenance:				
Salaries	40,792.59	0.00	67,000.00	(67,000.00)
Employee Benefits	3,154.68	0.00	14,000.00	(14,000.00)
Purchased Property Services	33,665.74	18,752.61	35,000.00	(16,247.39)
Property (Equip & Furn)	3,393.38	60,432.09	60,000.00	432.09
Vehicle Operating Services:				
Property (Equip & Furn)	56,650.00	0.00	100,000.00	(100,000.00)
Facility Acquis. & Constr. Services:				
Land Improvements	16,067.08	19,626.23	15,000.00	4,626.23
Building Improvements	3,853.00	1,561.02	37,091.00	(35,529.98)
Total Expenditures	163,940.47	108,952.86	$ 564,018.00	$ (455,065.14)
Receipts Over (Under) Expenditures	(144,199.02)	(37,985.07)		
Unencumbered Cash, Beginning	651,647.46	507,448.44		
Unencumbered Cash, Ending	$ 507,448.44	$ 469,463.37		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 1,650.00	$ 1,500.00	$ 1,750.00	$ (250.00)
State Aid:				
State Safety Aid	1,560.00	1,020.00	1,500.00	(480.00)
Total Receipts	3,210.00	2,520.00	$ 3,250.00	$ (730.00)
Expenditures				
Instruction:				
Salaries	1,500.00	2,000.00	2,000.00	0.00
Employee Benefits	215.79	296.68	270.00	26.68
Purchased Professional Services	0.00	60.00	0.00	60.00
Supplies	4.00	0.00	100.00	(100.00)
Other	0.00	0.00	11,346.00	(11,346.00)
Vehicle Oper. & Maint. Services:				
Supplies	135.36	61.27	250.00	(188.73)
Total Expenditures	1,855.15	2,417.95	$ 13,966.00	$ (11,548.05)
Receipts Over (Under) Expenditures	1,354.85	102.05		
Unencumbered Cash, Beginning	9,361.07	10,715.92		
Unencumbered Cash, Ending	$ 10,715.92	$ 10,817.97		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 29,527.12	$ 11,617.91	$ 28,293.00	$ (16,675.09)
Other Receipts from Local Sources	118.21	30.00	250.00	(220.00)
State Aid:				
State Food Assistance	861.22	899.11	540.00	359.11
Federal Aid:				
Child Nutrition Program	31,841.80	71,731.02	30,107.00	41,624.02
Operating Transfers:				
From General	0.00	0.00	14,000.00	(14,000.00)
From Supplemental General	34,000.00	35,000.00	40,000.00	(5,000.00)
Total Receipts	96,348.35	119,278.04	$ 113,190.00	$ 6,088.04
Expenditures				
Food Service Operation:				
Salaries	43,232.51	35,733.87	44,530.00	(8,796.13)
Employee Benefits	13,490.99	26,196.63	14,828.00	11,368.63
Other Purchased Services	463.98	0.00	500.00	(500.00)
Food & Supplies	39,046.73	54,073.26	42,500.00	11,573.26
Property (Equip & Furn)	1,678.35	1,793.55	2,500.00	(706.45)
Other	452.00	415.00	38,690.00	(38,275.00)
Total Expenditures	98,364.56	118,212.31	$ 143,548.00	$ (25,335.69)
Receipts Over (Under) Expenditures	(2,016.21)	1,065.73		
Unencumbered Cash, Beginning	32,374.16	30,357.95		
Unencumbered Cash, Ending	$ 30,357.95	$ 31,423.68		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 0.00	$ 0.00	$ 2,430.00	$ (2,430.00)
Total Receipts	0.00	0.00	$ 2,430.00	$ (2,430.00)
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	1,184.37	2,360.34	2,500.00	(139.66)
Other Purchased Services	450.00	1,416.86	1,000.00	416.86
Supplies	293.51	750.00	1,000.00	(250.00)
Other	0.00	35.00	16,199.00	(16,164.00)
Total Expenditures	1,927.88	4,562.20	$ 20,699.00	$ (16,136.80)
Receipts Over (Under) Expenditures	(1,927.88)	(4,562.20)		
Unencumbered Cash, Beginning	20,196.55	18,268.67		
Unencumbered Cash, Ending	$ 18,268.67	$ 13,706.47		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Revenue from Local Sources	$ 0.00	$ 3,796.88	$ 0.00	$ 3,796.88
Federal Sources:				
Payment to Special Education	0.00	2,450.00	0.00	2,450.00
Operating Transfers:				
From General	139,340.00	148,740.00	202,600.00	(53,860.00)
From Supplemental General	5,000.00	50,282.79	50,000.00	282.79
Total Receipts	144,340.00	205,269.67	$ 252,600.00	$ (47,330.33)
Expenditures				
Instruction:				
Other Purchased Services				
Tuition	0.00	2,450.00	0.00	2,450.00
Assessments	107,229.00	120,667.00	118,648.00	2,019.00
Flow-thru	135,881.00	146,564.00	185,000.00	(38,436.00)
Supplies	493.39	81.97	500.00	(418.03)
Other	0.00	3,838.81	127,100.00	(123,261.19)
Vehicle Operating Services:				
Salaries	2,156.00	2,043.60	13,500.00	(11,456.40)
Employee Benefits	167.22	158.52	1,500.00	(1,341.48)
Other Purchased Services	165.00	165.00	1,000.00	(835.00)
Supplies	220.25	601.39	3,000.00	(2,398.61)
Other	0.00	0.00	3,000.00	(3,000.00)
Total Expenditures	246,311.86	276,570.29	$ 453,248.00	$ (176,677.71)
Receipts Over (Under) Expenditures	(101,971.86)	(71,300.62)		
Unencumbered Cash, Beginning	302,619.78	200,647.92		
Unencumbered Cash, Ending	$ 200,647.92	$ 129,347.30		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 11,940.00	$ 311.00
Total Receipts	11,940.00	311.00
Expenditures		
Instruction:		
Supplies	0.00	1,099.79
Food Service Operations:		
Supplies	7,128.42	468.23
Total Expenditures	7,128.42	1,568.02
Receipts Over (Under) Expenditures	4,811.58	(1,257.02)
Unencumbered Cash, Beginning	10,983.28	15,794.86
Unencumbered Cash, Ending	$ 15,794.86	$ 14,537.84

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 166,906.98	$ 164,353.33	$ 197,701.00	$ (33,347.67)
Total Receipts	166,906.98	164,353.33	$ 197,701.00	$ (33,347.67)
Expenditures				
Instruction:				
Employee Benefits	112,118.14	107,478.65	124,308.00	(16,829.35)
Student Support Services:				
Employee Benefits	839.90	6,757.86	11,763.00	(5,005.14)
Instructional Support Staff:				
Employee Benefits	0.00	29.25	0.00	29.25
General Administration:				
Employee Benefits	7,476.98	6,809.15	8,352.00	(1,542.85)
School Administration:				
Employee Benefits	17,525.22	16,298.93	19,576.00	(3,277.07)
Central Services:				
Employee Benefits	9,913.88	9,560.57	11,074.00	(1,513.43)
Operations & Maintenance:				
Employee Benefits	8,094.29	8,257.27	8,909.00	(651.73)
Student Transportation Services:				
Employee Benefits	5,637.68	4,980.72	7,798.00	(2,817.28)
Food Service:				
Employee Benefits	5,300.89	4,180.93	5,921.00	(1,740.07)
Total Expenditures	166,906.98	164,353.33	$ 197,701.00	$ (33,347.67)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Vehicle Operating Services:		
Equipment	0.00	75,500.00
Total Expenditures	0.00	75,500.00
Receipts Over (Under) Expenditures	0.00	(75,500.00)
Unencumbered Cash, Beginning	380,481.60	380,481.60
Unencumbered Cash, Ending	$ 380,481.60	$ 304,981.60

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Supplies	4,707.37	5,278.72
Total Expenditures	4,707.37	5,278.72
Receipts Over (Under) Expenditures	(4,707.37)	(5,278.72)
Unencumbered Cash, Beginning	36,525.44	31,818.07
Unencumbered Cash, Ending	$ 31,818.07	$ 26,539.35

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 19,961.00	$ 19,787.00
Total Receipts	19,961.00	19,787.00
Expenditures		
Instruction:		
Salaries	19,355.60	19,787.00
Employee Benefits	605.40	0.00
Total Expenditures	19,961.00	19,787.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 3,006.00	$ 1,952.00
Total Receipts	3,006.00	1,952.00
Expenditures		
Instruction:		
Salaries	2,025.71	1,952.00
Other Purchased Services	980.29	0.00
Total Expenditures	3,006.00	1,952.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 10,759.00	$ 10,915.00
Total Receipts	10,759.00	10,915.00
Expenditures		
Instruction:		
Salaries	10,759.00	10,915.00
Total Expenditures	10,759.00	10,915.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
US Department of Education	$ 25,234.10	$ 29,878.90
Total Receipts	25,234.10	29,878.90
Expenditures		
Instruction:		
Property (Equip & Furn)	23,189.04	29,878.90
Total Expenditures	23,189.04	29,878.90
Receipts Over (Under) Expenditures	2,045.06	0.00
Unencumbered Cash, Beginning	(2,045.06)	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
ESSER I GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 16,588.00
Total Receipts	0.00	16,588.00
Expenditures		
Instruction:		
Salaries	0.00	5,775.00
Employee Benefits	0.00	690.49
Supplies	0.00	3,077.91
Property (Equip & Furn)	0.00	3,920.28
Instructional Support Staff:		
Salaries	0.00	250.00
Employee Benefits	0.00	48.68
School Administration:		
Salaries	0.00	125.00
Employee Benefits	0.00	21.64
Operations & Maintenance:		
Supplies	0.00	623.44
Food Service Operation		
Supplies	0.00	442.56
Property (Equip & Furn)	0.00	1,613.00
Total Expenditures	0.00	16,588.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 55,124.75
Total Receipts	0.00	55,124.75
Expenditures		
Instruction:		
Supplies	0.00	5,880.00
Property (Equip & Furn)	0.00	33,256.02
Operations & Maintenance:		
Salaries	0.00	15,348.99
Employee Benefits	0.00	234.38
Supplies	0.00	405.36
Total Expenditures	0.00	55,124.75
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Student Council	$ 1,754.44	$ 1,896.22	$ 237.89	$ 3,412.77
Cheerleaders	3,169.27	741.88	997.13	2,914.02
Class of 2020	9,579.12	25.00	9,604.12	0.00
Class of 2021	12,118.37	10,980.58	16,501.28	6,597.67
Class of 2022	1,736.32	14,613.72	14,659.78	1,690.26
Class of 2023	751.50	3,475.00	3,080.50	1,146.00
Class of 2024	0.00	1,146.00	1,146.00	0.00
Sales Tax	(55.91)	1,093.29	1,037.38	0.00
Scholars	694.25	1,248.75	1,200.17	742.83
Yearbook	60.00	55.00	115.00	0.00
Kansas Association for Youth	1,029.07	3,702.25	1,288.06	3,443.26
Total High School	30,836.43	38,977.69	49,867.31	19,946.81
Total Agency Funds	$ 30,836.43	$ 38,977.69	$ 49,867.31	$ 19,946.81

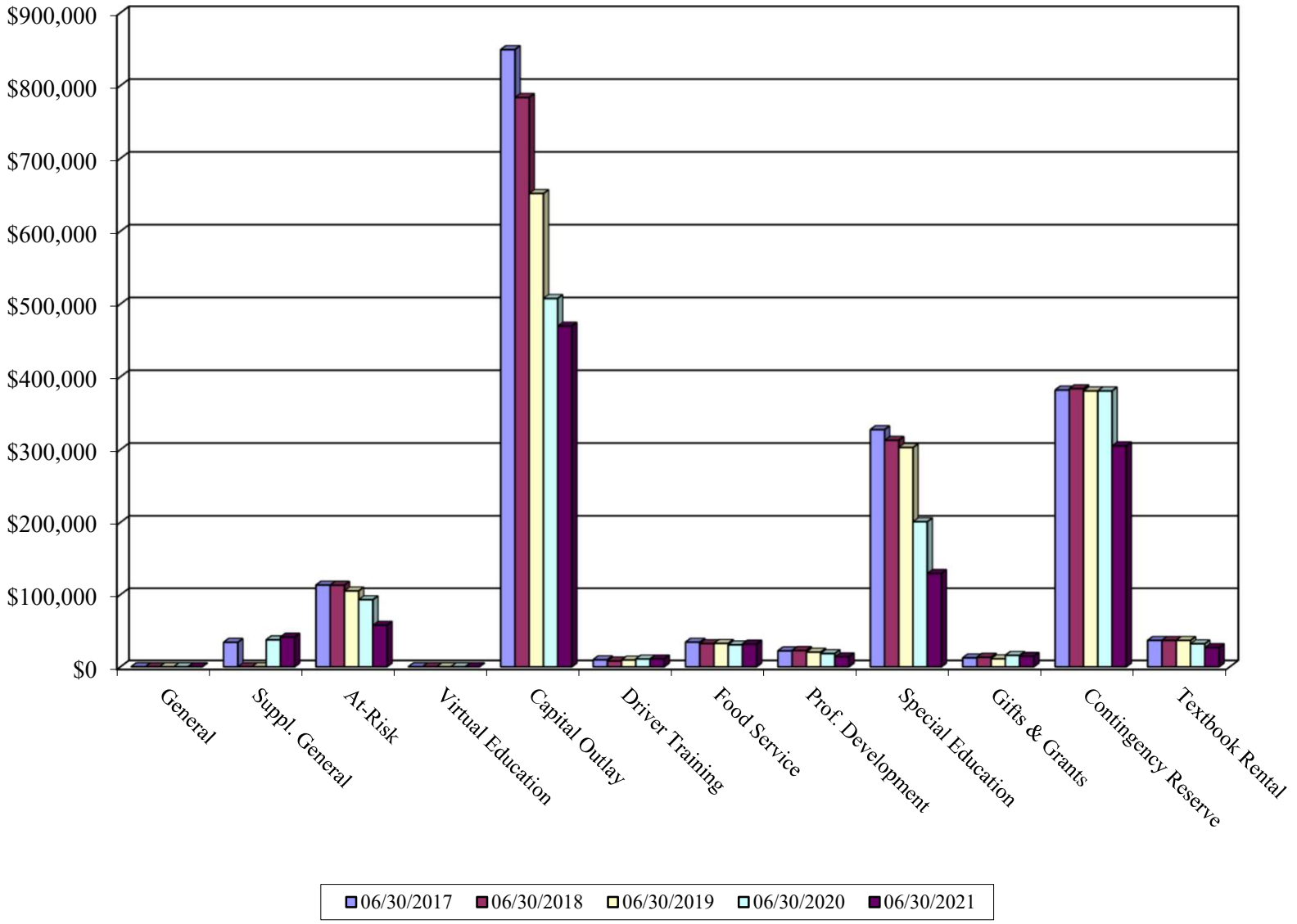
UNIFIED SCHOOL DISTRICT NO. 496, ROZEL, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Athletics	$ 1,406.50	$ 0.00	$ 11,066.19
Meals	932.65	0.00	8,534.46
Course Fees	5.00	0.00	5,423.72
iPads	25.00	0.00	0.00
Total High School	2,369.15	0.00	25,024.37
Total District Activity Funds	$ 2,369.15	$ 0.00	$ 25,024.37

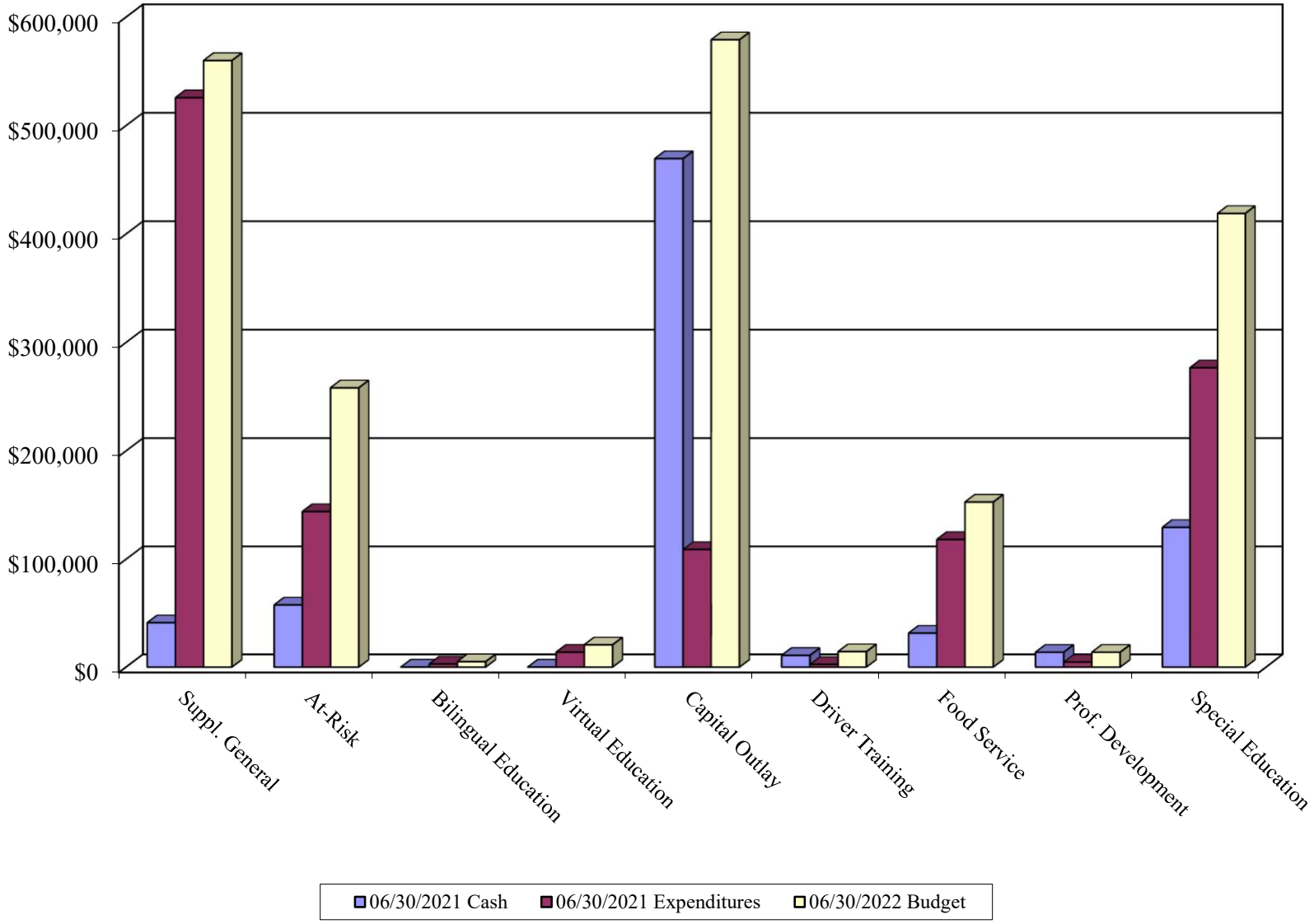
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 10,516.96	$ 1,955.73	$ 0.00	$ 1,955.73
9,540.86	(73.75)	0.00	(73.75)
5,428.72	0.00	0.00	0.00
25.00	0.00	0.00	0.00
25,511.54	1,881.98	0.00	1,881.98
$ 25,511.54	$ 1,881.98	$ 0.00	$ 1,881.98

SUPPLEMENTARY INFORMATION

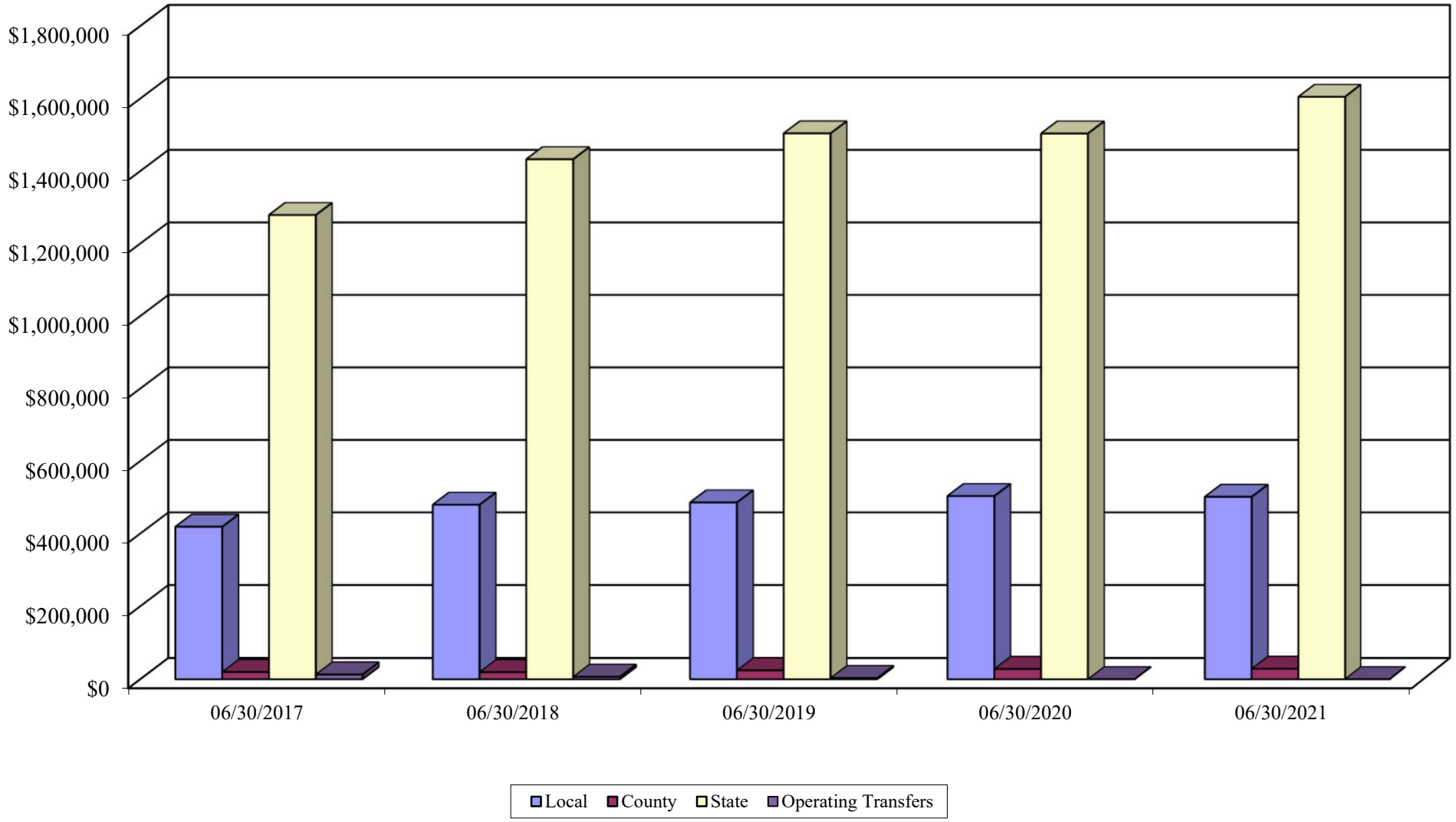
Unified School District No. 496
Rozel, Kansas
Unencumbered Cash Balance - Selected Funds



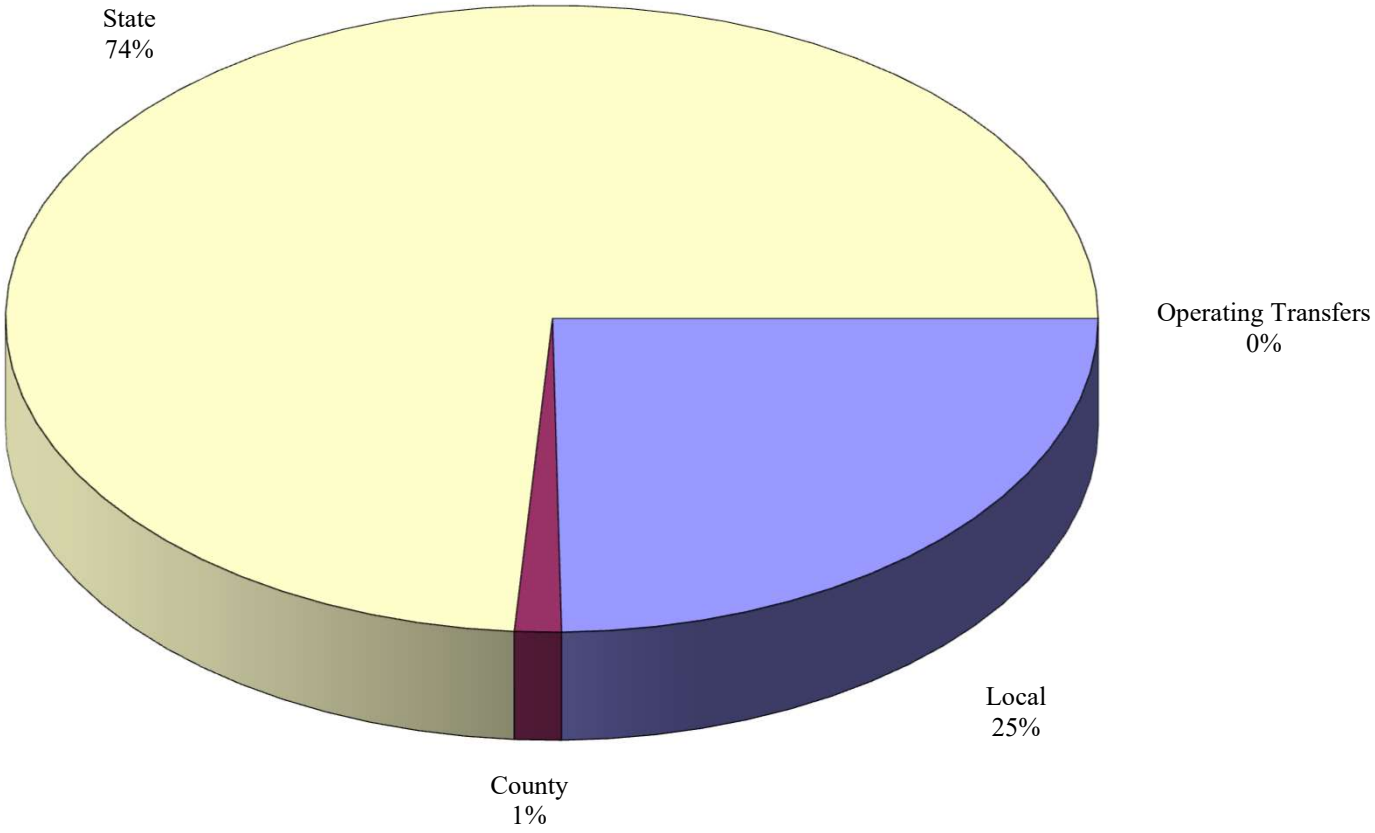
Unified School District No. 496
Rozel, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund Receipts

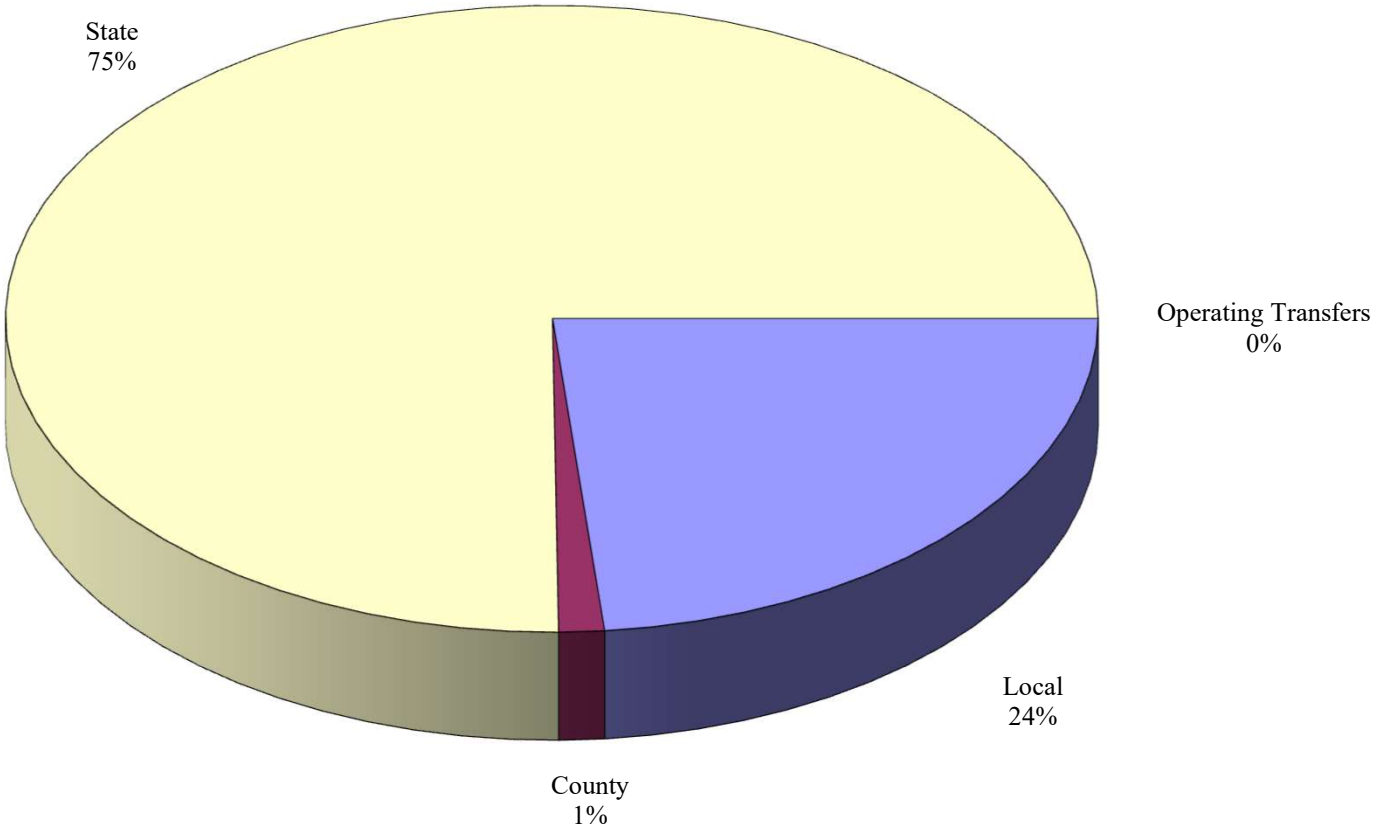


Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund Receipts



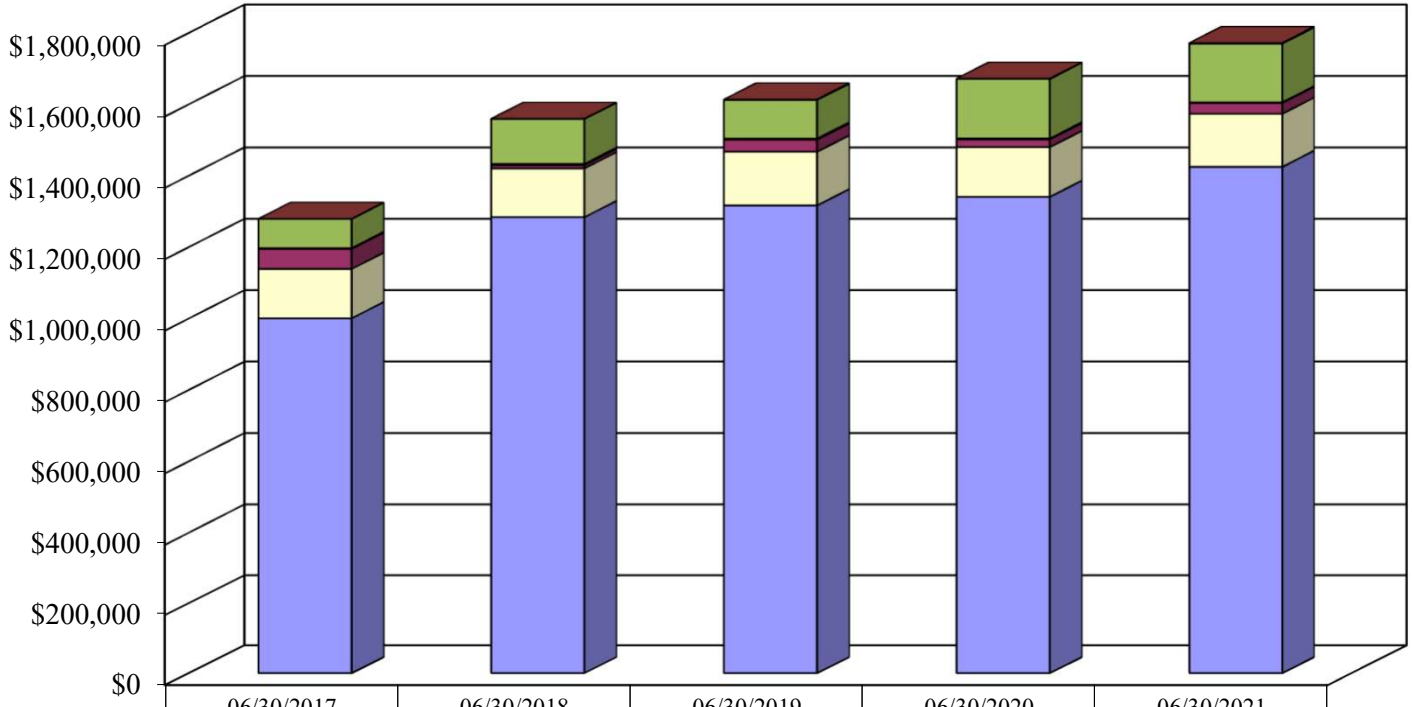
06/30/2020

Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund Receipts



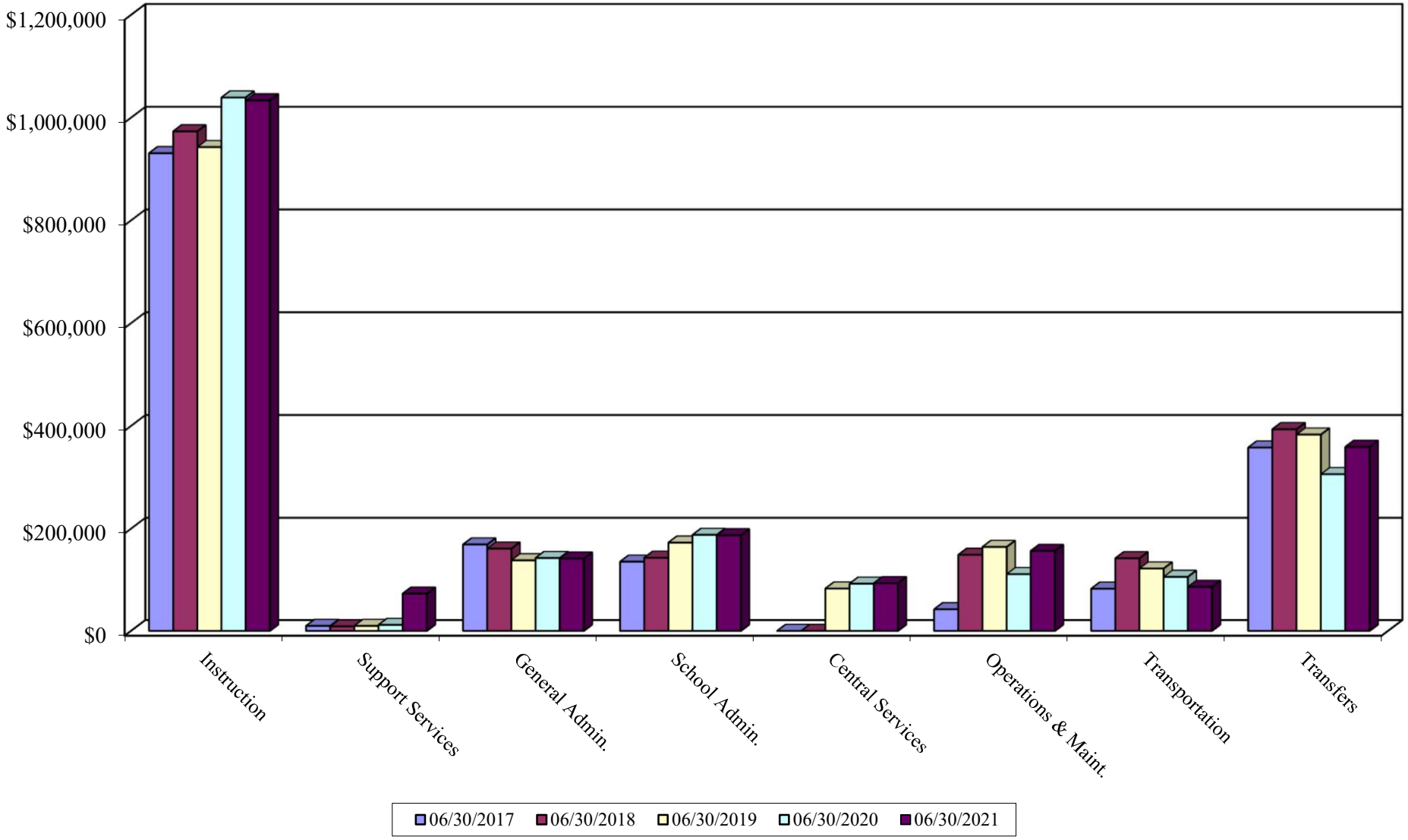
06/30/2021

Unified School District No. 496
Rozel, Kansas
State Aid

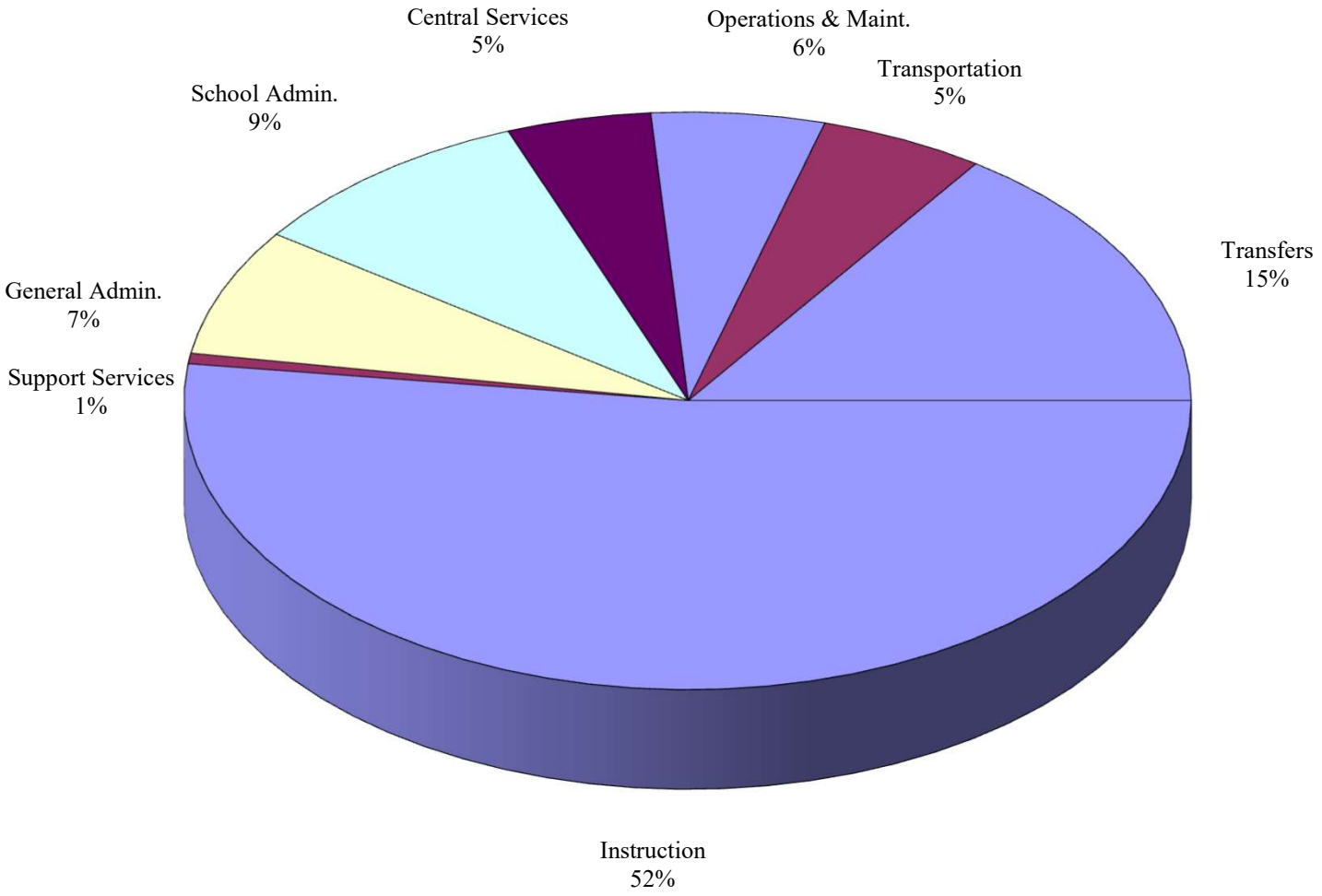


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	0	202	892	375	1,481
KPERS Special Retirement	81,470	125,765	108,363	166,907	164,353
Prof. Development	0	602	429	0	0
Food Assistance	891	942	845	861	899
Safety Aid	1,536	1,792	1,617	1,560	1,020
Supplemental General	56,128	9,259	33,859	21,760	30,177
Special Education	138,249	136,714	150,445	139,340	148,731
General	1,000,815	1,284,001	1,316,952	1,340,956	1,424,970

Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund Expenditures

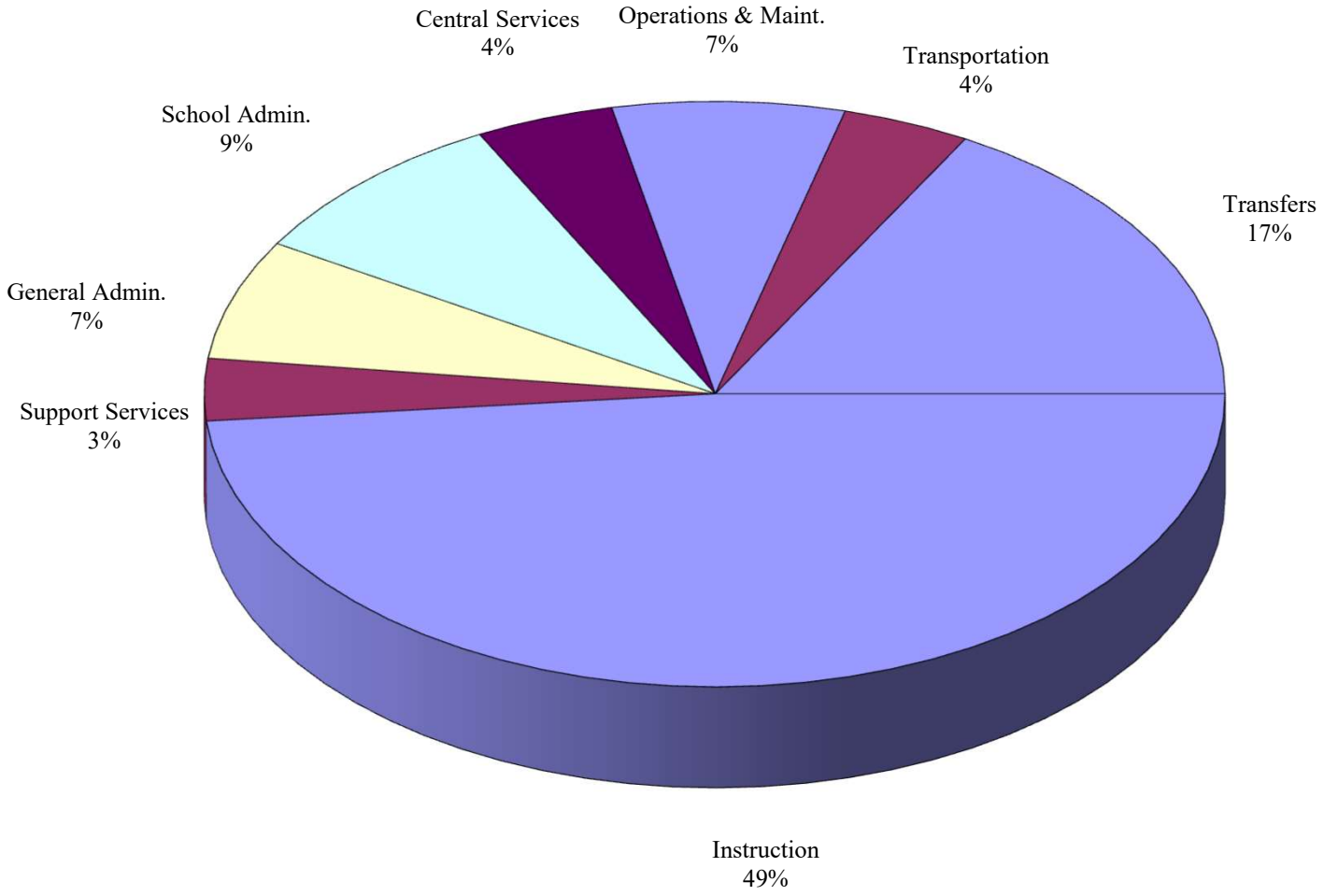


Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund Expenditures



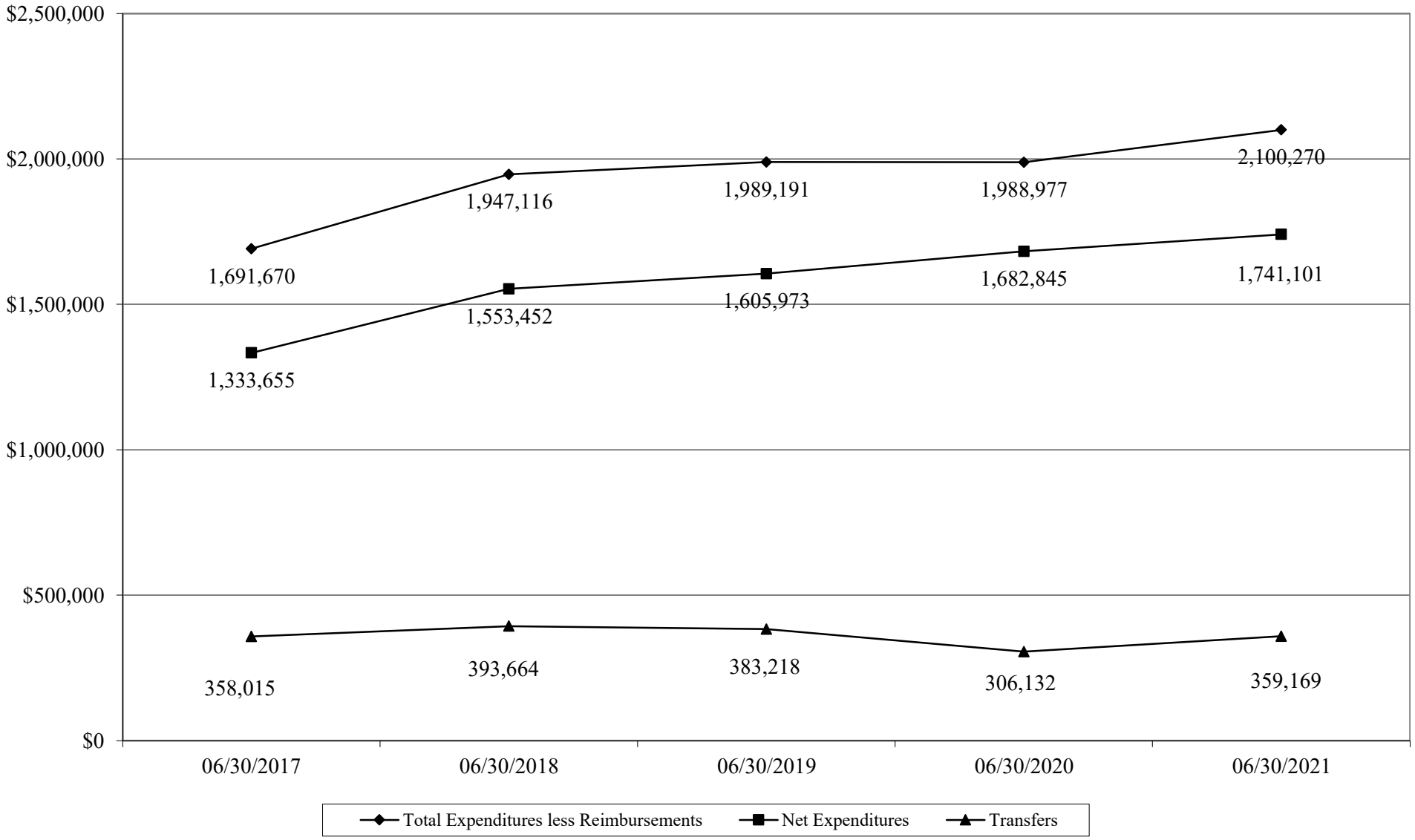
06/30/2020

Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund Expenditures

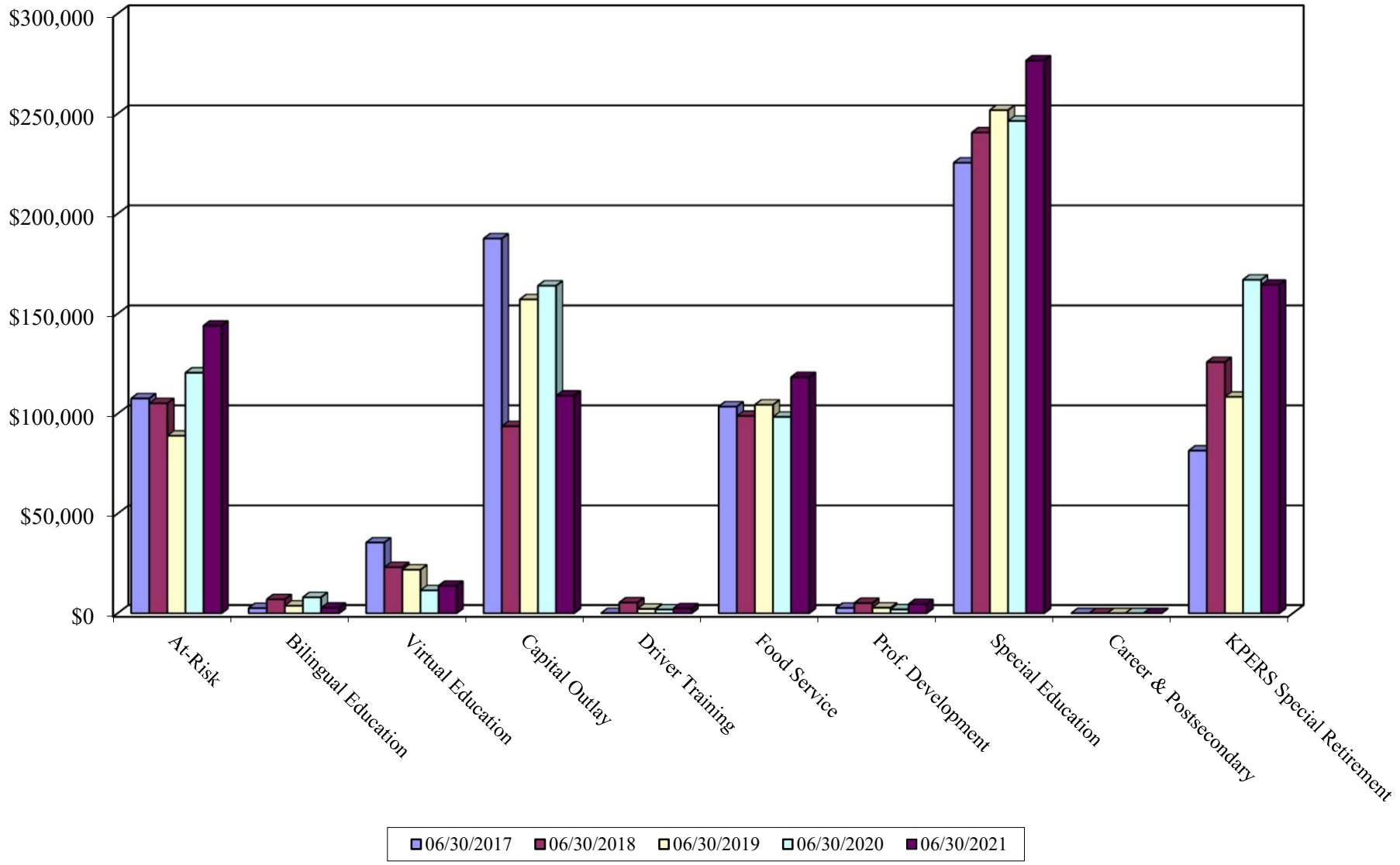


06/30/2021

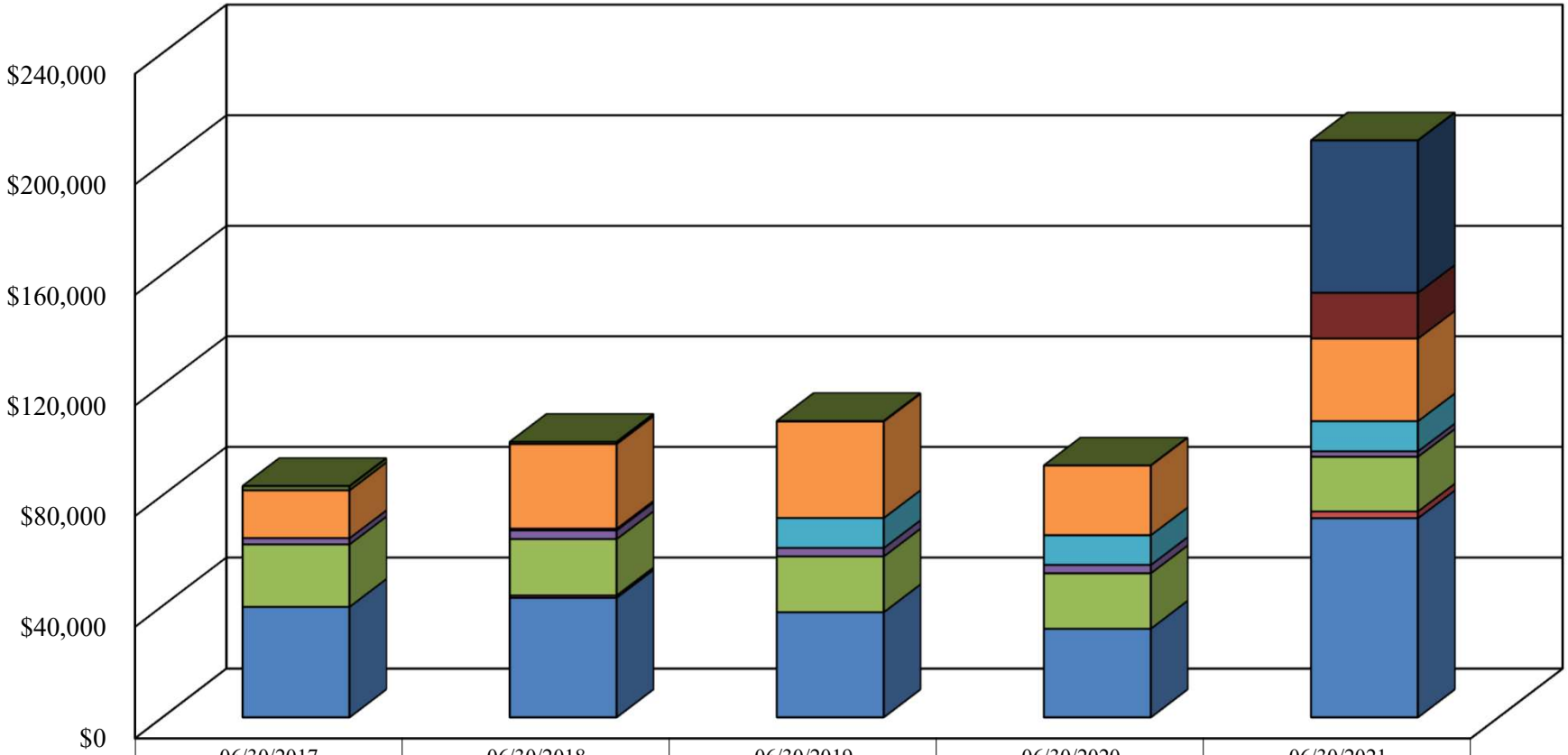
Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 496
Rozel, Kansas
Special Purpose Fund Expenditures - Selected Funds

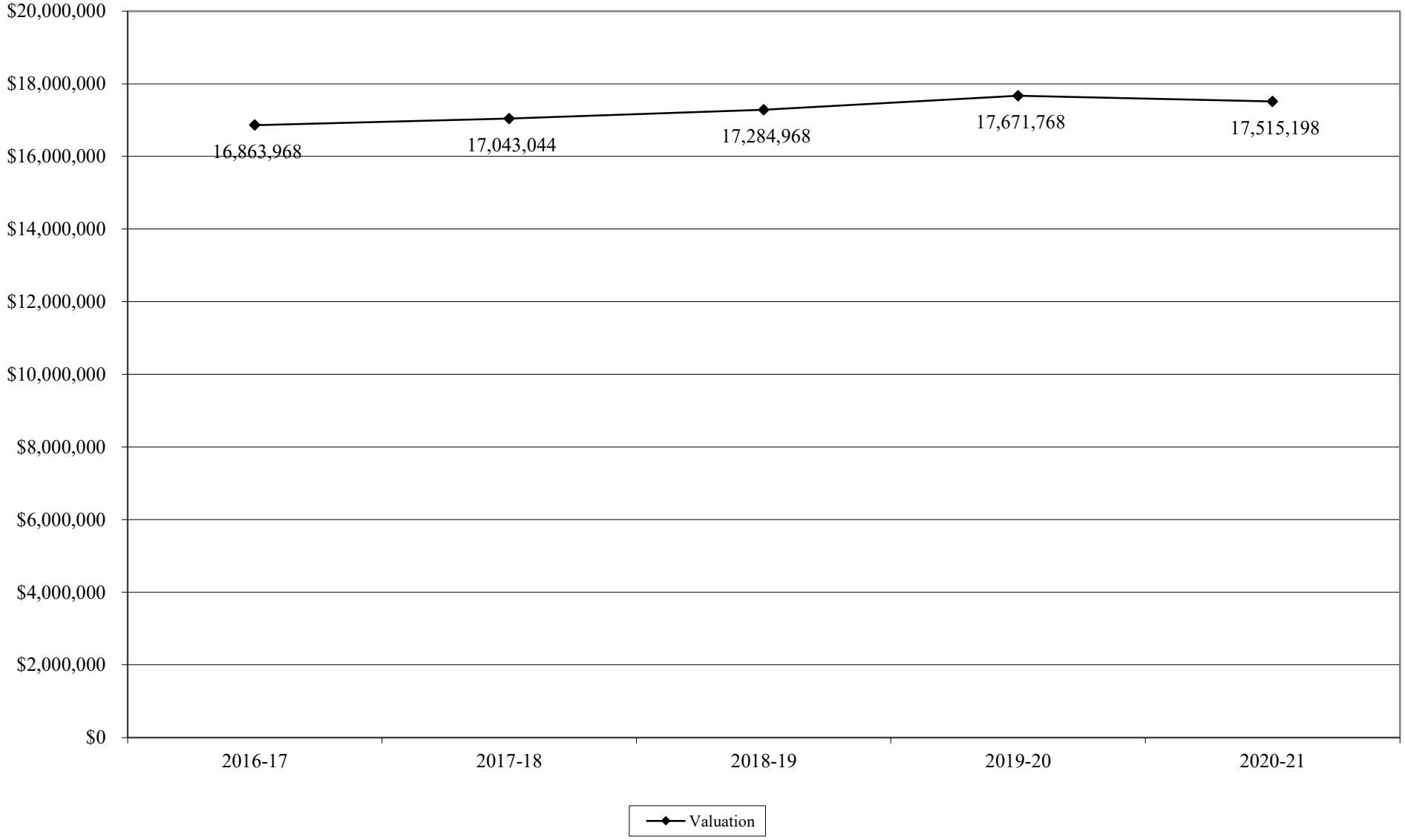


Unified School District No. 496
Rozel, Kansas
Federal Aid

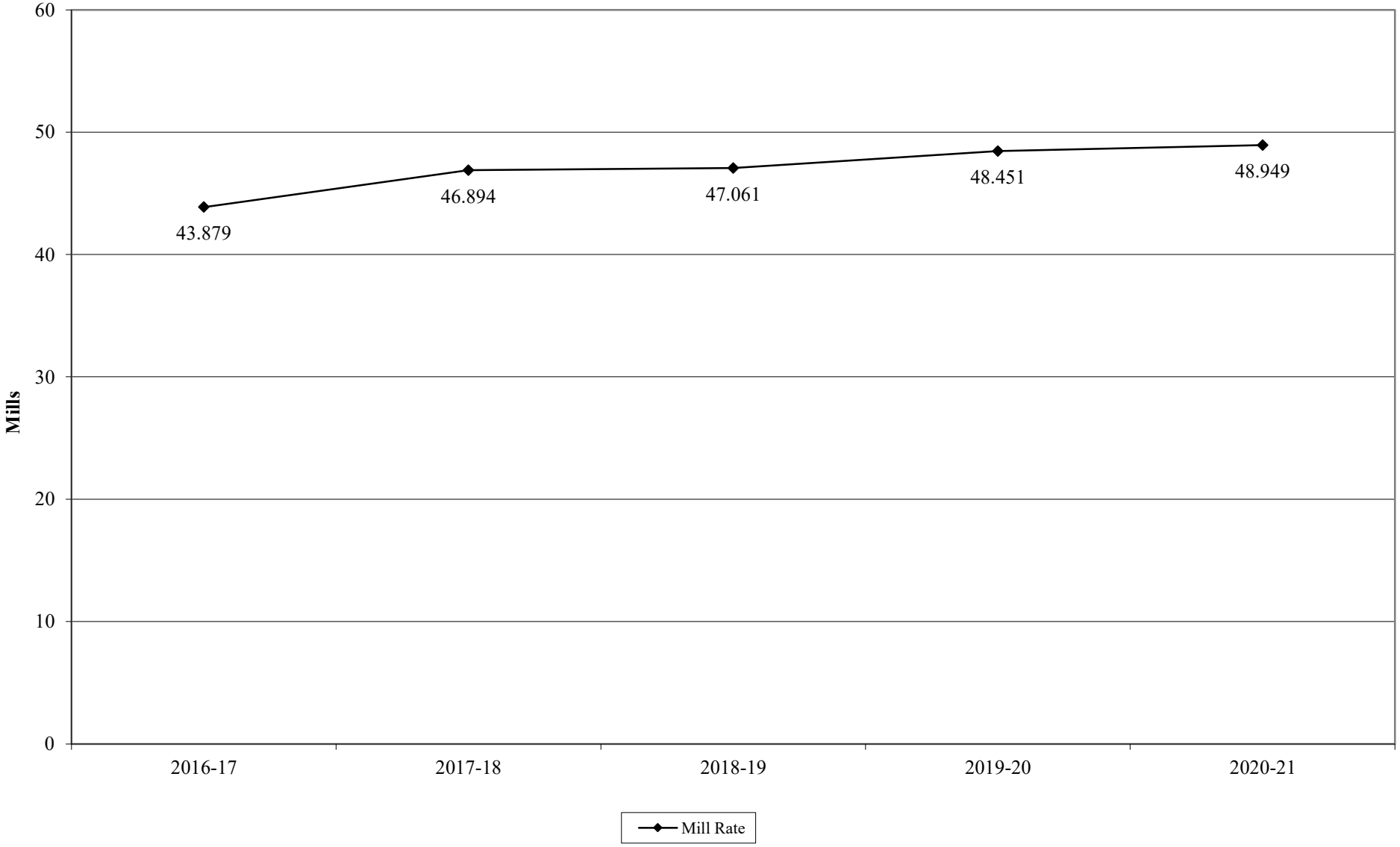


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	1,550	754	157	0	0
SPARKS Grant	0	0	0	0	55,125
ESSER I Grant	0	0	0	0	16,588
REAP Grant	17,294	30,643	34,921	25,234	29,879
Title IV	0	604	10,859	10,759	10,915
Title II-A	2,252	3,160	3,046	3,006	1,952
Title I	22,584	20,356	20,150	19,961	19,787
Special Education	0	872	0	0	2,450
Child Nutrition	39,673	42,932	37,743	31,842	71,731

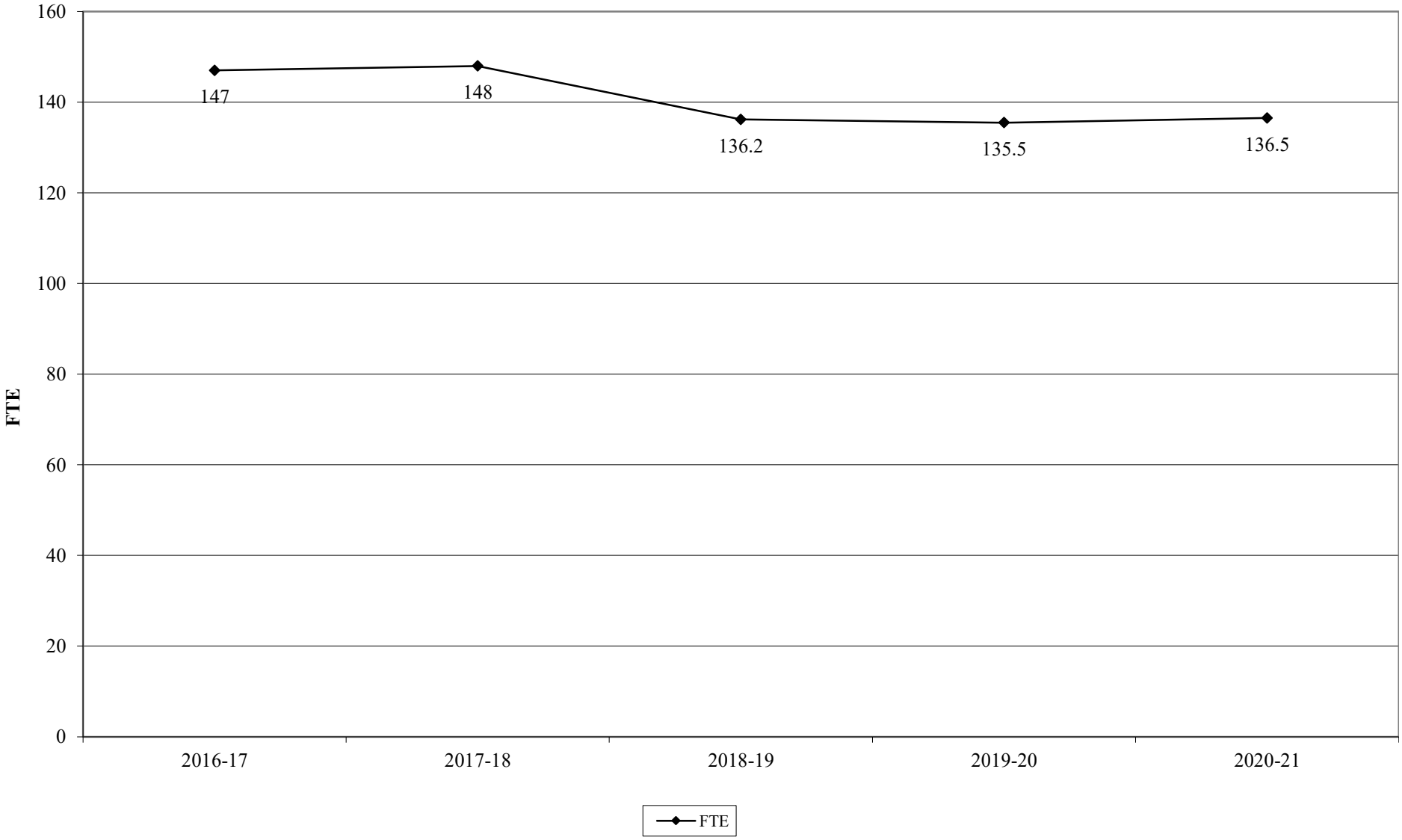
Unified School District No. 496
Rozel, Kansas
Valuation



Unified School District No. 496
Rozel, Kansas
Mill Rate



Unified School District No. 496
Rozel, Kansas
FTE



Unified School District No. 496
Rozel, Kansas
General & Supplemental General Fund
Expenditures per Pupil

