

**UNIFIED SCHOOL DISTRICT NO. 212**  
Almena, Kansas  
Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report  
For the Fiscal Year Ended June 30, 2021

**MAPES & MILLER LLP**  
Certified Public Accountants  
Norton, Kansas

**UNIFIED SCHOOL DISTRICT NO. 212**  
Almena, Kansas  
Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report  
For the Fiscal Year Ended June 30, 2021

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# Mapes & Miller LLP

## Certified Public Accountants

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 212  
Almena, Kansas 67622

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, Kansas 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. 212, Almena, 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. 212, Alma, 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 balances of Unified School District No. 212, Alma, Kansas, as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*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*. 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.

*Mapes & Miller LLP*

Certified Public Accountants

Norton, Kansas  
November 14, 2022

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

STATEMENT 1

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 2,149	0	1,674,285	1,676,434	0	107,314	107,314
Supplemental General	34,704	0	546,106	522,139	58,671	4,405	63,076
Special Purpose Funds:							
Preschool-Aged At-Risk	18,271	0	45,000	52,970	10,301	6,493	16,794
At Risk K-12	28,937	0	131,383	151,166	9,154	20,267	29,421
Capital Outlay	140,128	0	199,847	177,039	162,936	3,091	166,027
Driver Training	1,298	0	4,922	3,801	2,419	3,760	6,179
Food Service	8,320	0	181,377	155,468	34,229	0	34,229
Professional Development	12,072	0	3,183	5,280	9,975	0	9,975
Special Education	33,758	0	271,938	291,523	14,173	1,623	15,796
Career and Postsecondary Education	10,006	0	77,323	75,846	11,483	9,557	21,040
KPERs Special Retirement Contribution	0	0	184,404	184,404	0	0	0
Contingency Reserve	225,000	0	6,902	6,902	225,000	0	225,000
Textbook Rental and Student Material Revolving	49,300	0	4,718	34,996	19,022	20,000	39,022
Box Tops for Education	4,166	0	214	2,013	2,367	0	2,367
Federal Funds	(1,180)	0	124,094	139,003	(16,089)	3,946	(12,143)
Gifts and Grants	5,921	0	36,200	13,455	28,666	0	28,666
District Activity Funds	1,358	0	15,859	12,141	5,076	0	5,076
Trust Funds:							
Maxine Sebelius Memorial Scholarship	14,000	0	0	0	14,000	0	14,000
Total Reporting Entity							
(Excluding Agency Funds)	\$ <u>588,208</u>	<u>0</u>	<u>3,507,755</u>	<u>3,504,580</u>	<u>591,383</u>	<u>180,456</u>	<u>771,839</u>

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

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas  
Composition of Cash  
Regulatory Basis

For the Fiscal Year Ended June 30, 2021

STATEMENT 1

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Equity Bank, Almena, Kansas	
Checking Account	\$ 875
NOW Accounts	197,734
First National Bank, Long Island, Kansas	
Checking Account	3,941
NOW Account	498,728
Certificates of Deposit	<u>150,000</u>
Total Cash	851,278
Agency Funds per Schedule 3	<u>(79,439)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u><u>771,839</u></u>

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

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Notes to the Financial Statement

June 30, 2021

### 1. Summary of Significant Accounting Policies

#### Municipal Financial Reporting Entity

Unified School District No. 212, Almena, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 212 (the municipality).

#### Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2021:

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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

#### 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 revenues 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.

#### 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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended in this manner for the year ended June 30, 2021.

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 for each fund are presented showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues 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 documentNote 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 trust funds and the following special purpose funds:

	<u>Statutory Authority for Exemption</u>
Title I 19-20	K.S.A. 12-1663
Title II Part A 20-21	K.S.A. 12-1663
Title IV Part A 20-21	K.S.A. 12-1663
Memorials and Donations	K.S.A. 79-2925
Kansas Coordinated School Health	K.S.A. 12-16,111
Library Grant	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Junior High School Athletics	K.S.A. 72-8208a
Senior High School Athletics	K.S.A. 72-8208a
Greenhouse	K.S.A. 72-8208a

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

#### Reimbursed Expenditures

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

## 2. Stewardship, Compliance and Accountability

*Cash Violations.* K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Title I federal fund incurred indebtedness in excess of the available cash



balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received

### 3. **Deposits and Investments**

At June 30, 2021, the District had no investments except for certificates of deposit which are considered to be a component of 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 municipality is located and the banks provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$851,278 and the bank balance was \$852,040. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$457,344 was covered by federal depository insurance, and the remaining \$394,696 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2021, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

### 4. **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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2,

and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2010. 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.

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 dollars 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.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 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. This 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 \$184,404 for the year ended June 30, 2021.

*Net Pension Liability.* At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,882,778. 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 nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## 5. **Other Long-Term Obligations**

### **Compensated Absences**

*Sick Leave.* The employees of Unified School District No. 212, Almena, Kansas are allowed eleven days of sick leave per year. This can be carried over and accumulated to fifty days for all regular and full-time employees. All certified employees who have accumulated over thirty-nine days of sick leave by the end of the contract year will be paid for days over thirty-eight, at the rate of one-half the daily rate for substitute teachers. Unused sick leave is paid upon termination at the rate of one-half the daily rate for substitute teachers.

*Vacation Pay.* The superintendent is allowed twenty days of vacation per year. Other twelve-month employees are allowed ten days of vacation per year. Vacation time cannot be carried over to the following year and is not required to be used.

**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 premium regardless of age. However, the cost of this subsidy has not been quantified for this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

**Death and Disability Other Post Employment Benefits**

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

**6. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance. During the year ended June 30, 2020, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

**7. In-Substance Receipt in Transit**

The District received \$63,187 subsequent to June 30, 2021, 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, 2021.

**8. Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Food Service	K.S.A. 72-5167	77,819
General	Special Education	K.S.A. 72-5167	254,947
General	Preschool-Aged At-Risk	K.S.A. 72-5167	5,000
General	At Risk K-12	K.S.A. 72-5167	31,383
General	Professional Development	K.S.A. 72-5167	3,000
General	Driver Training	K.S.A. 72-5167	2,000
General	Contingency Reserve	K.S.A. 72-5167	6,902
General	Career and Postsecondary Education	K.S.A. 72-5167	28,048
Supplemental General	Food Service	K.S.A. 72-5143	8,507
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	40,000
Supplemental General	At Risk K-12	K.S.A. 72-5143	100,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	45,000

**9. Lease Obligations**

On May 11, 2018, May 17, 2019, and December 12, 2019, the district entered into agreements with Dealers First Financial, LLC to lease Sharp copying machines. The agreements call for payments of \$325 through May 31, 2023, \$460 through May 2024, and \$130 through December 2024, respectively. Payments totaling \$10,720 were made during the fiscal year ending June 30, 2021. The amounts due under these agreements in future periods are as follows:

<u>Year</u>	<u>Payment</u>
2021-2022	10,655
2022-2023	7,080
2023-2024	6,620
2024-2025	780
Total	25,135

10. **COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “Covid-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity.

11. **CRF and CARES Act Funding**

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$45,132 during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov>.

12. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date of which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 212  
REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**UNIFIED SCHOOL DISTRICT NO. 212**

SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2021

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	\$ 1,754,953	(98,234)	19,715	1,676,434	1,676,434	0
Supplemental General Fund	551,335	(29,446)	250	522,139	522,139	0
Special Purpose Funds:						
Preschool-Aged At-Risk	59,272	0	0	59,272	52,970	(6,302)
At Risk K-12	152,320	0	0	152,320	151,166	(1,154)
Capital Outlay	309,000	0	0	309,000	177,039	(131,961)
Driver Training	6,048	0	0	6,048	3,801	(2,247)
Food Service	163,406	0	0	163,406	155,468	(7,938)
Professional Development	22,972	0	0	22,972	5,280	(17,692)
Special Education	350,748	0	0	350,748	291,523	(59,225)
Career and Postsecondary Education	83,007	0	0	83,007	75,846	(7,161)
KPERs Special Retirement Contribution	209,957	0	0	209,957	184,404	(25,553)
Federal Funds	48,776	0	0	48,776	139,003	*
Gifts and Grants	17,052	0	0	17,052	13,455	*

\* Exempt from Budget Law.

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 1

**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Mineral Tax	\$ 755	2,700	(1,945)
State Equalization Aid	1,477,193	1,572,150	(94,957)
Special Education Aid	176,622	177,955	(1,333)
Reimbursed Expenses	<u>19,715</u>	<u>0</u>	<u>19,715</u>
Total Receipts	<u>1,674,285</u>	<u><b>1,752,805</b></u>	<u><b>(78,520)</b></u>
Expenditures:			
Instruction	791,562	736,820	54,742
Instructional Support Staff	39,158	38,450	708
General Administration	203,275	203,500	(225)
School Administration	70,492	59,000	11,492
Operations and Maintenance	27,930	140,300	(112,370)
Student Transportation Services	134,918	168,500	(33,582)
Transfer to Driver Training	2,000	4,000	(2,000)
Transfer to Food Service	77,819	55,000	22,819
Transfer to Professional Development	3,000	10,000	(7,000)
Transfer to Career and Postsecondary Education	28,048	17,000	11,048
Transfer to Special Education	254,947	300,000	(45,053)
Transfer to Capital Outlay	0	2,000	(2,000)
Transfer to Contingency Reserve	6,902	0	6,902
Transfer to Pre-School Aged At-Risk	5,000	2,000	3,000
Transfer to At Risk K-12	<u>31,383</u>	<u>18,383</u>	<u>13,000</u>
Adjustment to Comply with Legal Max			
Legal General Fund Budget	<u>0</u>	<u>(98,234)</u>	<u>98,234</u>
Total Legal General Fund Budget	1,676,434	1,656,719	19,715
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>19,715</u>	<u>(19,715)</u>
Total Expenditures	<u>1,676,434</u>	<u><b>1,676,434</b></u>	<u><b>0</b></u>
Receipts Over (Under) Expenditures	(2,149)		
Unencumbered Cash, Beginning	<u>2,149</u>		
Unencumbered Cash, Ending	\$ <u><b>0</b></u>		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 2

**Supplemental General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 15,760	26,378	439,603
Current Tax	465,981	422,800	(407,040)
Delinquent Tax	3,008	780	2,228
Motor Vehicle Tax	28,105	31,471	(3,366)
Recreational Vehicle Tax	528	447	81
Commercial Vehicle Tax	848	1,345	(497)
Reimbursed Expense	250	0	250
Supplemental State Aid	31,626	33,411	(1,785)
Total Receipts	546,106	<b>516,632</b>	<b>29,474</b>
Expenditures:			
Instruction	5,025	17,000	(11,975)
Instructional Support Staff	5,160	6,335	(1,175)
General Administration	98,446	94,000	4,446
School Administration	111,600	126,500	(14,900)
Operations and Maintenance	108,401	112,500	(4,099)
Transfer to Food Service	8,507	4,000	4,507
Transfer to Career and Postsecondary Education	45,000	56,000	(11,000)
Transfer to At Risk K-12	100,000	95,000	5,000
Transfer to At Preschool-Aged At-Risk	40,000	40,000	0
Adjustment to Comply with Legal Max	0	(29,446)	29,446
Legal Supplemental General Fund Budget	522,139	521,889	250
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	250	(250)
Total Expenditures	522,139	<b>522,139</b>	<b>0</b>
Receipts Over (Under) Expenditures	23,967		
Unencumbered Cash, Beginning	34,704		
Unencumbered Cash, Ending	\$ <b>58,671</b>		



## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**Preschool-Aged At-Risk Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	\$ 5,000	2,000	3,000
Transfer from Supplemental General	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Total Receipts	<u>45,000</u>	<u><b>42,000</b></u>	<u><b>3,000</b></u>
Expenditures:			
Instruction	52,970	59,272	(6,302)
School Administration	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>52,970</u>	<u><b>60,272</b></u>	<u><b>(7,302)</b></u>
Receipts Over (Under) Expenditures	(7,970)		
Unencumbered Cash, Beginning	<u>18,271</u>		
Unencumbered Cash, Ending	\$ <u><b>10,301</b></u>		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**At Risk K-12 Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 0	10,000	(10,000)
Transfer from General	31,383	18,383	13,000
Transfer from Supplemental General	100,000	95,000	5,000
Total Receipts	131,383	<b>123,383</b>	<b>8,000</b>
Expenditures:			
Instruction	151,166	152,320	(1,154)
School Administration	0	0	0
Total Expenditures	151,166	<b>152,320</b>	<b>(1,154)</b>
Receipts Over (Under) Expenditures	(19,783)		
Unencumbered Cash, Beginning	28,937		
Unencumbered Cash, Ending	\$ <b>9,154</b>		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 5

**Capital Outlay Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 5,734	9,606	147,624
Current Tax	157,230	146,930	(141,196)
Delinquent Tax	1,030	284	746
Motor Vehicle Tax	9,529	10,913	(1,384)
Recreational Vehicle Tax	182	155	27
Commercial Vehicle Tax	415	467	(52)
Other Revenue - Local Sources	13,077	0	13,077
SPARK Grant Reimbursement	12,650	0	12,650
Transfer from General	0	2,000	(2,000)
Total Receipts	199,847	<b>170,355</b>	<b>29,492</b>
Expenditures:			
Instruction	28,597	70,000	(41,403)
Operations and Maintenance	140,438	129,000	11,438
Transportation	0	10,000	(10,000)
Facility Acquisition and Construction	8,004	100,000	(91,996)
Total Expenditures	177,039	<b>309,000</b>	<b>(131,961)</b>
Receipts Over (Under) Expenditures	22,808		
Unencumbered Cash, Beginning	140,128		
Unencumbered Cash, Ending	\$ <b>162,936</b>		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**Driver Training Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	\$ 2,652	750	1,902
Other Revenue - Local Sources	270	0	270
Transfer from General	2,000	4,000	(2,000)
Total Receipts	4,922	4,750	172
Expenditures:			
Instruction	3,801	6,048	(2,247)
Vehicle Operations & Maintenance	0	0	0
Total Expenditures	3,801	6,048	(2,247)
Receipts Over (Under) Expenditures	1,121		
Unencumbered Cash, Beginning	1,298		
Unencumbered Cash, Ending	\$ 2,419		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**Food Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	\$ 79,270	49,909	29,361
State Aid	639	654	(15)
Food Service	14,084	45,522	(31,438)
Miscellaneous	565	0	565
Interest on Idle Funds	493	0	493
Transfer from General	77,819	55,000	22,819
Transfer from Supplemental General	8,507	4,000	4,507
Total Receipts	181,377	155,085	26,292
Expenditures:			
Operations and Maintenance	1,138	2,906	(1,768)
Food Service Operations	154,330	160,500	(6,170)
Total Expenditures	155,468	163,406	(7,938)
Receipts Over (Under) Expenditures	25,909		
Unencumbered Cash, Beginning	8,320		
Unencumbered Cash, Ending	\$ 34,229		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**Professional Development Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	183	900	(717)
Transfer from General	<u>3,000</u>	<u>10,000</u>	<u>(7,000)</u>
Total Receipts	<u>3,183</u>	<u><b>10,900</b></u>	<u><b>(7,717)</b></u>
Expenditures:			
Instructional Support Staff	<u>5,280</u>	<u><b>22,972</b></u>	<u><b>(17,692)</b></u>
Receipts Over (Under) Expenditures	(2,097)		
Unencumbered Cash, Beginning	<u>12,072</u>		
Unencumbered Cash, Ending	\$ <u><u><b>9,975</b></u></u>		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**Special Education Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Reimbursed Expense	\$ 16,991	0	16,991
Transfer from General	<u>254,947</u>	<u>300,000</u>	<u>(45,053)</u>
Total Receipts	<u>271,938</u>	<u>300,000</u>	<u>(28,062)</u>
Expenditures:			
Instruction	289,621	333,757	(44,136)
School Administration	1,902	0	1,902
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>16,991</u>	<u>(16,991)</u>
Total Expenditures	<u>291,523</u>	<u>350,748</u>	<u>(59,225)</u>
Receipts Over (Under) Expenditures	(19,585)		
Unencumbered Cash, Beginning	<u>33,758</u>		
Unencumbered Cash, Ending	\$ <u>14,173</u>		

## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**Career and Postsecondary Education Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 2,483	0	2,483
User Charges	1,792	0	1,792
Transfer from General	28,048	17,000	11,048
Transfer from Supplemental General	45,000	56,000	(11,000)
Total Receipts	<u>77,323</u>	<u>73,000</u>	<u>4,323</u>
Expenditures:			
Instruction	67,154	64,000	3,154
Operations and Maintenance	8,692	19,007	(10,315)
Total Expenditures	<u>75,846</u>	<u>83,007</u>	<u>(7,161)</u>
Receipts Over (Under) Expenditures	1,477		
Unencumbered Cash, Beginning	<u>10,006</u>		
Unencumbered Cash, Ending	\$ <u>11,483</u>		



## UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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**KPERS Special Retirement Contribution Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	\$ 184,404	<b>209,957</b>	<b>(25,553)</b>
Expenditures:			
Instruction	117,918	124,000	(6,082)
Student Support	5,527	9,000	(3,473)
Instructional Support	5,527	9,000	(3,473)
General Administration	11,976	15,000	(3,024)
School Administration	19,346	25,000	(5,654)
Other Supplemental Services	159	0	159
Operations and Maintenance	13,818	16,000	(2,182)
Student Transportation Services	921	1,957	(1,036)
Food Service	9,212	10,000	(788)
Total Expenditures	184,404	<b>209,957</b>	<b>(25,553)</b>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	\$ <b>0</b>		

# UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

## Federal Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

SCHEDULE 2

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	Title I 19-20	Title I 20-21	Title II A 20-21	Title IV A 20-21	ESSER I	SPARK	Total	Budget*	Variance Over (Under)
Receipts:									
Federal Aid	\$ 1,180	31,461	5,637	11,441	29,243	45,132	124,094	<b>49,956</b>	<b>74,138</b>
Expenditures:									
Instruction	0	30,938	5,637	11,441	29,243	1,400	78,659	47,500	31,159
Student Support Services	0	0	0	0	0	552	552	0	552
Instructional Support Staff	0	16,612	0	0	0	15,000	31,612	0	31,612
Operations & Maintenance	0	0	0	0	0	28,180	28,180	1,276	26,904
Total Expenditures	0	47,550	5,637	11,441	29,243	45,132	139,003	<b>48,776</b>	<b>90,227</b>
Receipts Over (Under) Expenditures	1,180	(16,089)	0	0	0	0	(14,909)		
Unencumbered Cash, Beginning	(1,180)	0	0	0	0	0	(1,180)		
Unencumbered Cash, Ending	\$ <b>0</b>	<b>(16,089)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(16,089)</b>		

\* Exempt from Budget Law per K.S.A. 12-1663.

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 13

**Gifts and Grants Funds**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Memorials and Donations	Kansas Coordinated School Health	Library Grant	Total	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	\$ 36,200	0	0	36,200	<b>0</b>	<b>36,200</b>
Expenditures:						
Instruction	13,455	0	0	13,455	17,052	(3,597)
Operations and Maintenance	0	0	0	0	0	0
Total Expenditures	13,455	0	0	13,455	<b>17,052</b>	<b>(3,597)</b>
Receipts Over (Under) Expenditures	22,745	0	0	22,745		
Unencumbered Cash, Beginning	3,052	1,958	911	5,921		
Unencumbered Cash, Ending	\$ <b>25,797</b>	<b>1,958</b>	<b>911</b>	<b>28,666</b>		

\* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

SCHEDULE 2

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	<b>Contingency Reserve</b>	<b>Textbook Rental and Student Material Revolving</b>	<b>Box Tops for Education</b>	<b>Maxine Sebelius Memorial Scholarship</b>
Receipts:				
Fees	\$ 0	4,718	0	0
Donations	0	0	214	0
Transfer from General	<u>6,902</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u>6,902</u>	<u>4,718</u>	<u>214</u>	<u>0</u>
Expenditures:				
Instruction	0	31,996	2,013	0
Instructional Support Staff	0	3,000	0	0
Operations & Maintenance	<u>6,902</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>6,902</u>	<u>34,996</u>	<u>2,013</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	(30,278)	(1,799)	0
Unencumbered Cash, Beginning	<u>225,000</u>	<u>49,300</u>	<u>4,166</u>	<u>14,000</u>
Unencumbered Cash, Ending	\$ <u><b>225,000</b></u>	<u><b>19,022</b></u>	<u><b>2,367</b></u>	<u><b>14,000</b></u>

**UNIFIED SCHOOL DISTRICT NO. 212**

SCHEDULE 3

Almena, Kansas

**Agency Funds**

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior High:				
Service Club	\$ 2,478	16,109	16,425	2,162
High School:				
Student Council	6,371	3,302	2,761	6,912
Kayettes	758	2,662	1,751	1,669
Hi Lighters	1,774	0	0	1,774
FFA	8,221	32,262	21,951	18,532
Class of 2014	2,839	0	0	2,839
Class of 2015	1,341	0	0	1,341
Class of 2016	27	0	0	27
Class of 2017	725	0	725	0
Class of 2018	349	0	349	0
Class of 2019	2,004	0	0	2,004
Class of 2020	454	0	454	0
Class of 2021	3,257	35	1,545	1,747
Class of 2022	1,865	13,168	11,124	3,909
Class of 2023	1,878	766	18	2,626
Class of 2024	0	3,496	63	3,433
Yearbook	14,668	7,075	5,828	15,915
Scholars Bowl	89	0	0	89
Dance Team	1,391	15,596	8,517	8,470
Drama Club	718	272	0	990
Technology Club	829	0	0	829
FCCLA	66	0	0	66
Volleyball Club	290	3,578	1,505	2,363
FACS	0	620	0	620
Interactive Media	<u>522</u>	<u>600</u>	<u>0</u>	<u>1,122</u>
Total High School	<u>50,436</u>	<u>83,432</u>	<u>56,591</u>	<u>77,277</u>
Other Agency Funds:				
Sales Tax	<u>(25)</u>	<u>86</u>	<u>61</u>	<u>0</u>
Total Other Agency Funds	<u>(25)</u>	<u>86</u>	<u>61</u>	<u>0</u>
Total Agency Funds	\$ <u>52,889</u>	<u>99,627</u>	<u>73,077</u>	<u>79,439</u>

**UNIFIED SCHOOL DISTRICT NO. 212**

SCHEDULE 4

Almena, Kansas

**District Activity Funds**

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior High School Athletics	\$ 1,625	0	2,816	3,411	1,030	0	1,030
Senior High School Athletics	(309)	0	13,043	8,730	4,004	0	4,004
Greenhouse	42	0	0	0	42	0	42
Total District Activity Funds	\$ <b>1,358</b>	<b>0</b>	<b>15,859</b>	<b>12,141</b>	<b>5,076</b>	<b>0</b>	<b>5,076</b>