

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

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT**

YEAR ENDED JUNE 30, 2021

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Kennedy
McKee & Company LLP Certified Public Accountants

1100 W. Frontview
P. O. Box 1477
Dodge City, Kansas 67801
Tel. (620) 227-3135
Fax (620) 227-2308
www.kmc-cpa.com

JAMES W. KENNEDY, CPA
PATRICK M. FRIESS, CPA
JOHN W. HENDRICKSON, CPA
JEREMY J. APPEL, CPA

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 219 and its related municipal entity, the Minneola Recreation Commission (collectively referred to as the Municipal Financial Reporting Entity), as of and for the year ended June 30, 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 A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note A, the financial statement is prepared by the Municipal Financial Reporting Entity on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Municipal Financial Reporting Entity as of June 30, 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 the Municipal Financial Reporting Entity 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 A.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Municipal Financial Reporting Entity as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 21, 2020, 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: <https://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2021 (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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 A.

Kennedy McKee & Company LLP

December 10, 2021

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

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

For the Year Ended June 30, 2021

<u>Fund</u>	<u>Beginning unencumbered cash balance (deficit)</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General funds:			
General	\$ -	\$ -	\$ 2,344,811
Supplemental general	34,493	-	715,037
Total general funds	34,493	-	3,059,848
Special purpose funds:			
Preschool-aged at-risk	-	-	51,950
Driver training	8,824	-	7,311
At-risk (K-12)	5	-	272,781
Professional development	6,452	-	873
Capital outlay	232,517	-	188,600
Career and postsecondary education	-	-	-
Bilingual	1,789	-	-
Food service	15,874	-	272,241
Special education	4,972	-	290,834
KPERs contribution	-	-	296,333
Recreation	6,543	-	31,020
Federal grants	(6,040)	-	102,964
Gifts and grants	1,099,518	-	620,685
Title II teacher quality	-	-	6,126
Title IV A	-	-	11,816
Title I	-	-	47,917
Textbook and student materials revolving	12,906	-	8,820
Contingency reserve	180,572	-	-
District activity funds	4,290	-	31,904
Total special purpose funds	1,568,222	-	2,242,175
Bond and interest fund:			
Bond and interest	348,239	-	367,364
Total Unified School District No. 219	1,950,954	-	5,669,387
Related municipal entity:			
Minneola Recreation Commission:			
General	84,742	-	43,639
Total municipal financial reporting entity (excluding agency funds)	\$ 2,035,696	\$ -	\$ 5,713,026

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
\$ 2,344,811	\$ -	\$ 54,494	\$ 54,494
713,845	35,685	-	35,685
<u>3,058,656</u>	<u>35,685</u>	<u>54,494</u>	<u>90,179</u>
51,950	-	-	-
-	16,135	-	16,135
272,786	-	-	-
4,686	2,639	-	2,639
160,963	260,154	3,909	264,063
-	-	-	-
-	1,789	-	1,789
280,069	8,046	4,317	12,363
295,806	-	-	-
296,333	-	-	-
30,000	7,563	-	7,563
96,924	-	19,535	19,535
136,038	1,584,165	7,611	1,591,776
6,126	-	-	-
11,816	-	-	-
47,917	-	-	-
6,554	15,172	-	15,172
-	180,572	-	180,572
28,805	7,389	-	7,389
<u>1,726,773</u>	<u>2,083,624</u>	<u>35,372</u>	<u>2,118,996</u>
<u>333,500</u>	<u>382,103</u>	<u>-</u>	<u>382,103</u>
5,118,929	2,501,412	89,866	2,591,278
<u>22,206</u>	<u>106,175</u>	<u>-</u>	<u>106,175</u>
<u>\$ 5,141,135</u>	<u>\$ 2,607,587</u>	<u>\$ 89,866</u>	<u>\$ 2,697,453</u>

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

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

For the Year Ended June 30, 2021

	<u>Ending cash balance</u>
Composition of cash:	
Checking account - Centera Bank	\$ (325,723)
High school checking account - Centera Bank	10,841
Money market account - Centera Bank	2,915,139
High school money market account - Centera Bank	21,870
Petty cash - Centera Bank	<u>700</u>
Total Unified School District No. 219	2,622,827
Agency funds	<u>(31,549)</u>
Total Unified School District No. 219 (excluding agency funds)	<u>2,591,278</u>
Related municipal entity:	
Minneola Recreation Commission:	
Checking account	60
Money market account	<u>106,115</u>
Total related municipal entity	<u>106,175</u>
Total municipal financial reporting entity (excluding agency funds)	<u><u>\$ 2,697,453</u></u>

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

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

NOTES TO THE FINANCIAL STATEMENT

June 30, 2021

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Municipal Financial Reporting Entity

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

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

2. Basis of Presentation – Fund Accounting

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

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

REGULATORY BASIS FUND TYPES

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

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

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

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

4. Budgetary Information

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

- a. Preparation of the budget for the succeeding fiscal year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no budget amendments in the current year.

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

A legal operating budget is not required for agency funds and the following special purpose funds:

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

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

5. In-Substance Receipt in Transit

The District received \$150,065 subsequent to June 30, 2021, and as required by K.S.A. 72-5135 and 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.

B. COMPLIANCE WITH KANSAS STATUTES

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

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Music Contest fund at the High School Activity fund level had a deficit balance of \$79.

C. DEPOSITS AND INVESTMENTS

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

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At June 30, 2021, the District's carrying amount of deposits was \$2,622,827 and the bank balance was \$2,864,587. Of the bank balance, \$250,000 was covered by federal depository insurance, \$2,614,587 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2021 were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation refunding bonds:					
High School - Series 2012					
Issued March 1, 2012					
In the amount of \$2,945,000					
At interest rates of 2.0% to 3.0%					
Maturing September 1, 2024	\$1,595,000	\$ -	\$ 290,000	\$1,305,000	\$ 43,500
Voluntary early retirement	-	64,340	-	64,340	-
Total long-term debt	<u>\$1,595,000</u>	<u>\$ 64,340</u>	<u>\$ 290,000</u>	<u>\$1,369,340</u>	<u>\$ 43,500</u>

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

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2022	\$ 305,000	\$ 34,575	\$ 339,575
2023	315,000	25,275	340,275
2024	335,000	15,525	350,525
2025	<u>350,000</u>	<u>5,250</u>	<u>355,250</u>
Total	<u>\$ 1,305,000</u>	<u>\$ 80,625</u>	<u>\$ 1,385,625</u>

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

D. LONG-TERM DEBT (CONTINUED)

Current maturities of the voluntary early retirement program are as follows:

2022	\$ 18,383
2023	18,383
2024	18,383
2025	<u>9,191</u>
Total	<u>\$ 64,340</u>

E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General fund	At-risk (K-12) fund	\$ 201,182	K.S.A. 72-5167
General fund	Special education fund	<u>287,513</u>	K.S.A. 72-5167
Total General fund		<u>488,695</u>	
Supplemental general fund	Driver training fund	4,232	K.S.A. 72-5143
Supplemental general fund	At-risk (K-12) fund	<u>71,599</u>	K.S.A. 72-5143
Total Supplemental general fund		<u>75,831</u>	
Total operating transfers		<u>\$ 564,526</u>	

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

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

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

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

G. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

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

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

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 \$296,333 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 \$3,073,804. 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 the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

H. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and State pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2021.

I. RISK MANAGEMENT

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

J. CORONAVIRUS (COVID-19)

On 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 result of operations. The District 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 for fiscal year 2022.

K. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 10, 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 J above.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

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

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

For the Year Ended June 30, 2021

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment to comply with legal maximum budget</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General funds:					
General	\$ 2,357,147	\$ (12,336)	\$ 2,344,811	\$ 2,344,811	\$ -
Supplemental general	713,845	-	713,845	713,845	-
Special purpose funds:					
Preschool-aged at-risk	66,000	-	66,000	51,950	14,050
Driver training	17,500	-	17,500	-	17,500
At-risk (K-12)	273,000	-	273,000	272,786	214
Professional development	17,953	-	17,953	4,686	13,267
Capital outlay	408,000	-	408,000	160,963	247,037
Career and postsecondary education	10,000	-	10,000	-	10,000
Bilingual	1,789	-	1,789	-	1,789
Food service	334,220	-	334,220	280,069	54,151
Special education	317,764	-	317,764	295,806	21,958
KPERS contribution	356,214	-	356,214	296,333	59,881
Recreation	30,000	-	30,000	30,000	-
Bond and interest fund:					
Bond and interest	334,500	-	334,500	333,500	1,000
 Total Unified School District No. 219	 5,237,932	 (12,336)	 5,225,596	 4,784,749	 440,847
 Related municipal entity: Minneola Recreation Commission: General	 169,624	 -	 169,624	 22,206	 147,418
 Total municipal financial reporting entity	 \$ 5,407,556	 \$ (12,336)	 \$ 5,395,220	 \$ 4,806,955	 \$ 588,265

See Independent Auditor's Report.

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

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
State sources:				
State aid - general	\$ 2,049,847	\$ 2,128,923	\$ 2,118,233	\$ 10,690
State aid - special education	180,110	214,678	238,914	(24,236)
State aid - reimbursement	628	-	-	-
Mineral production tax	1,407	1,210	-	1,210
Total receipts	<u>2,231,992</u>	<u>2,344,811</u>	<u>\$ 2,357,147</u>	<u>\$ (12,336)</u>
Expenditures:				
Instruction	742,032	745,567	\$ 820,783	\$ 75,216
Student support services	102,518	106,885	106,100	(785)
Instructional support staff	7,269	6,321	17,000	10,679
General administration	195,418	225,509	205,100	(20,409)
School administration	275,484	287,234	286,200	(1,034)
Central services	63,507	63,099	74,050	10,951
Operations and maintenance	267,717	289,960	240,000	(49,960)
Student transportation services	118,563	131,541	90,000	(41,541)
Operating transfers	459,484	488,695	517,914	29,219
Adjustment to comply with legal maximum budget	-	-	(12,336)	(12,336)
Total expenditures	<u>2,231,992</u>	<u>2,344,811</u>	<u>\$ 2,344,811</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

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)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 12,857	\$ 22,256	\$ 13,147	\$ 9,109
Current tax	546,529	565,244	553,107	12,137
Delinquent tax	1,892	7,027	8,710	(1,683)
Motor vehicle tax	31,236	27,567	24,181	3,386
State aid	97,265	92,943	92,943	-
Total receipts	689,779	715,037	\$ 692,088	\$ 22,949
Expenditures:				
Instruction	568,328	638,014	\$ 495,845	\$ (142,169)
Operating transfers	140,082	75,831	218,000	142,169
Total expenditures	708,410	713,845	\$ 713,845	\$ -
Receipts over (under) expenditures	(18,631)	1,192		
Unencumbered cash, beginning of year	53,124	34,493		
Unencumbered cash, end of year	\$ 34,493	\$ 35,685		

See Independent Auditor's Report.

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

PRESCHOOL-AGED AT-RISK FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Fees	\$ 4,125	\$ 1,950	\$ 1,000	\$ 950
Windfarm donation	40,000	50,000	50,000	-
Transfer from general	11,100	-	15,000	(15,000)
Total receipts	55,225	51,950	<u>\$ 66,000</u>	<u>\$ (14,050)</u>
Expenditures:				
Instruction	55,225	51,950	<u>\$ 66,000</u>	<u>\$ 14,050</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

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)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Interest	\$ 4,014	\$ 3,079	\$ 5,000	\$ (1,921)
State aid	3,120	-	-	-
Other	54	-	100	(100)
Transfer from general	-	-	4,000	(4,000)
Transfer from supplemental general	-	4,232	-	4,232
Total receipts	7,188	7,311	\$ 9,100	\$ (1,789)
Expenditures:				
Instruction	6,749	-	\$ 16,500	\$ 16,500
Vehicle operations and maintenance	434	-	1,000	1,000
Total expenditures	7,183	-	\$ 17,500	\$ 17,500
Receipts over (under) expenditures	5	7,311		
Unencumbered cash, beginning of year	8,819	8,824		
Unencumbered cash, end of year	\$ 8,824	\$ 16,135		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

AT-RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from general	\$ 185,995	\$ 201,182	\$ 200,000	\$ 1,182
Transfer from supplemental general	69,005	71,599	73,000	(1,401)
Total receipts	255,000	272,781	<u>\$ 273,000</u>	<u>\$ (219)</u>
Expenditures:				
Instruction	254,995	272,786	<u>\$ 273,000</u>	<u>\$ 214</u>
Receipts over (under) expenditures	5	(5)		
Unencumbered cash, beginning of year	-	5		
Unencumbered cash, end of year	<u>\$ 5</u>	<u>\$ -</u>		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
State aid	\$ 1,375	\$ 873	\$ 1,500	\$ (627)
Transfer from general	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Total receipts	11,375	873	<u>\$ 11,500</u>	<u>\$ (10,627)</u>
Expenditures:				
Instructional support staff	<u>8,325</u>	<u>4,686</u>	<u>\$ 17,953</u>	<u>\$ 13,267</u>
Receipts over (under) expenditures	3,050	(3,813)		
Unencumbered cash, beginning of year	<u>3,402</u>	<u>6,452</u>		
Unencumbered cash, end of year	<u>\$ 6,452</u>	<u>\$ 2,639</u>		

See Independent Auditor's Report.

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

CAPITAL OUTLAY FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 5,721	\$ 6,662	\$ 4,001	\$ 2,661
Current tax	164,093	168,934	163,482	5,452
Delinquent tax	440	2,142	2,609	(467)
Motor vehicle tax	7,423	10,862	9,529	1,333
Total receipts	177,677	188,600	\$ 179,621	\$ 8,979
Expenditures:				
Instruction	-	3,909	\$ 38,000	\$ 34,091
Operations and maintenance	91,961	157,054	270,000	112,946
Facilities acquisition and construction services	21,003	-	100,000	100,000
Total expenditures	112,964	160,963	\$ 408,000	\$ 247,037
Receipts over (under) expenditures	64,713	27,637		
Unencumbered cash, beginning of year	167,804	232,517		
Unencumbered cash, end of year	\$ 232,517	\$ 260,154		

See Independent Auditor's Report.

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

CAREER AND POSTSECONDARY EDUCATION FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from general	\$ -	\$ -	<u>\$ 10,000</u>	<u>\$ (10,000)</u>
Expenditures:				
Student transportation services	<u>-</u>	<u>-</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

BILINGUAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from supplemental general	\$ -	\$ -	\$ -	\$ -
Expenditures				
Instruction	-	-	\$ 1,789	\$ 1,789
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	1,789	1,789		
Unencumbered cash, end of year	\$ 1,789	\$ 1,789		

See Independent Auditor's Report.

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

FOOD SERVICE FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Interest	\$ -	\$ -	\$ 30,000	\$ (30,000)
Charges for services	75,473	42,156	83,206	(41,050)
State aid	1,705	2,171	1,399	772
Federal aid	105,599	174,939	93,862	81,077
Windfarm donation	10,000	50,000	-	50,000
Other	2,468	2,975	-	2,975
Transfer from general	11	-	40,000	(40,000)
Transfer from supplemental general	71,077	-	70,000	(70,000)
Total receipts	266,333	272,241	\$ 318,467	\$ (46,226)
Expenditures:				
Operations and maintenance	-	-	\$ 9,120	\$ 9,120
Food service operations	260,811	280,069	325,100	45,031
Total expenditures	260,811	280,069	\$ 334,220	\$ 54,151
Receipts over (under) expenditures	5,522	(7,828)		
Unencumbered cash, beginning of year	10,352	15,874		
Unencumbered cash, end of year	\$ 15,874	\$ 8,046		

See Independent Auditor's Report.

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

SPECIAL EDUCATION FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Federal aid	\$ -	\$ 3,321	\$ -	\$ 3,321
Transfer from general	252,378	287,513	238,914	48,599
Transfer from supplemental general	-	-	75,000	(75,000)
Total receipts	252,378	290,834	\$ 313,914	\$ (23,080)
Expenditures:				
Instruction	243,632	295,110	\$ 281,214	\$ (13,896)
Student transportation services	8,110	696	36,550	35,854
Total expenditures	251,742	295,806	\$ 317,764	\$ 21,958
Receipts over (under) expenditures	636	(4,972)		
Unencumbered cash, beginning of year	4,336	4,972		
Unencumbered cash, end of year	\$ 4,972	\$ -		

See Independent Auditor's Report.

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

KPERS CONTRIBUTION FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
State aid	\$ 314,399	\$ 296,333	\$ 356,214	\$ (59,881)
Expenditures:				
Instruction	200,155	188,559	\$ 227,480	\$ 38,921
Student support services	14,209	12,886	10,211	(2,675)
Instructional support staff	-	-	9,999	9,999
General administration	18,715	20,051	2,552	(17,499)
School administration	35,650	33,178	37,245	4,067
Central services	7,854	7,041	22,955	15,914
Operations and maintenance	19,649	18,019	25,536	7,517
Student transportation services	6,916	5,749	2,042	(3,707)
Food service operations	11,251	10,850	18,194	7,344
Total expenditures	314,399	296,333	\$ 356,214	\$ 59,881
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

See Independent Auditor's Report.

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

RECREATION FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 715	\$ 1,030	\$ 608	\$ 422
Current tax	25,439	28,207	27,259	948
Delinquent tax	84	339	403	(64)
Motor vehicle tax	1,420	1,444	1,266	178
Total receipts	27,658	31,020	<u>\$ 29,536</u>	<u>\$ 1,484</u>
Expenditures:				
Community service operations	30,000	30,000	<u>\$ 30,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	(2,342)	1,020		
Unencumbered cash, beginning of year	8,885	6,543		
Unencumbered cash, end of year	<u>\$ 6,543</u>	<u>\$ 7,563</u>		

See Independent Auditor's Report.

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

NON-BUDGETED SPECIAL PURPOSE FUNDS

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended June 30, 2021

	<u>Federal grants</u>	<u>Gifts and grants</u>	<u>Title II teacher quality</u>
Receipts:			
Federal aid	\$ 102,964	\$ -	\$ 6,126
Textbook rental fees and sales	-	-	-
Windfarm donation	-	619,745	-
Other	-	940	-
	<u>102,964</u>	<u>620,685</u>	<u>6,126</u>
Total receipts			
Expenditures:			
Instruction	70,963	136,038	-
Instructional support staff	-	-	6,126
Operations and maintenance	25,961	-	-
	<u>96,924</u>	<u>136,038</u>	<u>6,126</u>
Total expenditures			
Receipts over (under) expenditures	6,040	484,647	-
Unencumbered cash (deficit), beginning of year	<u>(6,040)</u>	<u>1,099,518</u>	<u>-</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 1,584,165</u>	<u>\$ -</u>

See Independent Auditor's Report.

<u>Title IV A</u>	<u>Title I</u>	<u>Textbook and student materials revolving</u>	<u>Contingency reserve</u>	<u>Total</u>
\$ 11,816	\$ 47,917	\$ -	\$ -	\$ 168,823
-	-	8,820	-	8,820
-	-	-	-	619,745
-	-	-	-	940
<u>11,816</u>	<u>47,917</u>	<u>8,820</u>	<u>-</u>	<u>798,328</u>
9,270	47,917	6,554	-	270,742
2,546	-	-	-	8,672
-	-	-	-	25,961
<u>11,816</u>	<u>47,917</u>	<u>6,554</u>	<u>-</u>	<u>305,375</u>
-	-	2,266	-	492,953
-	-	12,906	180,572	1,286,956
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,172</u>	<u>\$ 180,572</u>	<u>\$ 1,779,909</u>

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

BOND AND INTEREST FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 6,725	\$ 10,947	\$ 6,515	\$ 4,432
Current tax	268,890	238,974	233,771	5,203
Delinquent tax	918	3,332	4,286	(954)
Motor vehicle tax	13,454	14,111	12,389	1,722
Windfarm donation	50,000	100,000	70,000	30,000
Total receipts	<u>339,987</u>	<u>367,364</u>	<u>\$ 326,961</u>	<u>\$ 40,403</u>
Expenditures:				
Debt service:				
Principal	275,000	290,000	\$ 290,000	\$ -
Interest	51,975	43,500	43,500	-
Commission and postage	-	-	1,000	1,000
Total expenditures	<u>326,975</u>	<u>333,500</u>	<u>\$ 334,500</u>	<u>\$ 1,000</u>
Receipts over (under) expenditures	13,012	33,864		
Unencumbered cash, beginning of year	<u>335,227</u>	<u>348,239</u>		
Unencumbered cash, end of year	<u>\$ 348,239</u>	<u>\$ 382,103</u>		

See Independent Auditor's Report.

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

DISTRICT ACTIVITY FUNDS

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

For the Year Ended June 30, 2021

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
Athletics	\$ 1,622	\$ 18,665	\$ 17,372	\$ 2,915	\$ -	\$ 2,915
Quiz bowl	502	399	112	789	-	789
6th grade honor band	160	-	-	160	-	160
Music contest	171	1,020	1,270	(79)	-	(79)
Plays/musical	222	-	-	222	-	222
Yearbook	-	1,470	103	1,367	-	1,367
Forensics	-	350	210	140	-	140
ENEL scholarship	1,613	10,000	9,738	1,875	-	1,875
Total district activity funds	<u>\$ 4,290</u>	<u>\$ 31,904</u>	<u>\$ 28,805</u>	<u>\$ 7,389</u>	<u>\$ -</u>	<u>\$ 7,389</u>

See Independent Auditor's Report.

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

AGENCY FUNDS

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended June 30, 2021

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
Student organization funds:				
High school cheerleaders	\$ 1,670	\$ 677	\$ 895	\$ 1,452
Junior high cheerleaders	358	920	935	343
Class leadership	494	267	-	761
Honor society	1,710	416	922	1,204
Student council	2,772	3,197	2,194	3,775
HS student incentives	5,683	3,075	4,468	4,290
Band organization	7,253	115	1,524	5,844
Seniors	112	2,821	2,750	183
Juniors	2,933	698	3,573	58
Sophomores	3,301	15,089	17,185	1,205
Graduated class 2014	204	-	204	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total student organization funds	26,490	27,275	34,650	19,115
	<hr/>	<hr/>	<hr/>	<hr/>
Clearing funds:				
High school activity fund resale	8,108	6,966	8,867	6,207
District clearing fund	10,953	3,948	8,674	6,227
	<hr/>	<hr/>	<hr/>	<hr/>
Total clearing funds	19,061	10,914	17,541	12,434
	<hr/>	<hr/>	<hr/>	<hr/>
Total agency funds	<u>\$ 45,551</u>	<u>\$ 38,189</u>	<u>\$ 52,191</u>	<u>\$ 31,549</u>

See Independent Auditor's Report.

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

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

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		Variance
	2020	Actual	Budget	favorable (unfavorable)
Receipts:				
Appropriation from Unified School District No. 219	\$ -	\$ 30,000	\$ 30,000	\$ -
Fees	1,780	1,371	3,500	(2,129)
Donations	9,268	12,105	-	12,105
Interest	198	163	200	(37)
Miscellaneous	320	-	-	-
Total receipts	11,566	43,639	\$ 33,700	\$ 9,939
Expenditures:				
Baseball field improvements and maintenance	-	-	\$ 10,354	\$ 10,354
Equipment and maintenance	808	7,770	50,000	42,230
Miscellaneous	90	72	55,120	55,048
Utilities	227	-	1,000	1,000
Administration	7,540	8,834	22,000	13,166
Donations	1,286	1,650	10,000	8,350
Activity fees	450	650	4,150	3,500
Uniforms, shirts and caps	1,157	2,160	7,000	4,840
Officiating fees	2,854	1,070	10,000	8,930
Total expenditures	14,412	22,206	\$ 169,624	\$ 147,418
Receipts over (under) expenditures	(2,846)	21,433		
Unencumbered cash, beginning of year	87,588	84,742		
Unencumbered cash, end of year	\$ 84,742	\$ 106,175		

See Independent Auditor's Report.