

**UNIFIED SCHOOL DISTRICT NUMBER 419  
CANTON, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2021**





**Unified School District Number 419  
Canton, Kansas**

**Fiscal Year Ended June 30, 2021**

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**Unified School District Number 419  
Canton, Kansas**

**Fiscal Year Ended June 30, 2021**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 419  
Box 317  
Canton, KS 67428

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 419, Canton, Kansas, a Municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District Number 419 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.

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### ***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 Number 419 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***


In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 419 as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Other Matters***

#### ***Supplementary Information***

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District 419, Canton, Kansas, as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated August 18, 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 on the website of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. 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 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2020, on the basis of accounting described in Note 1.



Swindoll, Janzen, Hawk and Loyd, LLC

Certified Public Accountants

McPherson, KS

October 1, 2021



**Unified School District Number 419**  
**Canton, Kansas**

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

**Regulatory Basis**

**For the Year Ended June 30, 2021**

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>GENERAL FUNDS:</b>						
General Fund	\$ -	\$ 3,038,817	\$ 3,038,817	\$ -	\$ 156,356	\$ 156,356
Supplemental General Fund	87,124	1,028,292	1,020,509	94,907	91,502	186,409
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (4 Yr Old) Fund	8,244	29,000	28,988	8,256	3,798	12,054
At Risk (K-12) Fund	30,981	234,000	233,665	31,316	31,166	62,482
Bilingual Fund	-	1,350	1,350	-	-	-
Virtual Education Fund	-	5,000	5,000	-	-	-
Capital Outlay Fund	372,317	317,590	54,050	635,857	40,311	676,168
Driver Training Fund	28,098	7,966	7,152	28,912	3,401	32,313
Food Service Fund	62,974	202,173	202,674	62,473	13,489	75,962
Professional Development Fund	41,018	2,179	6,889	36,308	-	36,308
Special Education Fund	222,661	782,040	783,417	221,284	-	221,284
Career and Postsecondary Education Fund	38,167	58,000	58,097	38,070	3,672	41,742
KPERS Special Retirement Contribution Fund	-	309,254	309,254	-	-	-
Contingency Reserve Fund	248,739	-	12,324	236,415	12,324	248,739
Gift and Grants Fund	12,982	30,592	17,458	26,116	-	26,116
Student Scholarship Fund	1,030	4,800	3,750	2,080	-	2,080
Textbook & Student Material Revolving Fund	47,067	12,111	23,735	35,443	1,913	37,356
Federal Funds	-	199,860	208,113	(8,253)	8,253	-
Title I Fund	-	42,575	42,575	-	-	-
Title II-A Teacher Quality Fund	-	19,963	19,963	-	-	-
TLC Fund	6,738	8,000	6,416	8,322	314	8,636
Gate Receipts	-	77,064	77,064	-	-	-
School Projects	5,307	11,546	8,431	8,422	-	8,422
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	834,431	608,426	597,988	844,869	-	844,869
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 2,047,878</b>	<b>\$ 7,030,598</b>	<b>\$ 6,767,679</b>	<b>\$ 2,310,797</b>	<b>\$ 366,499</b>	<b>\$ 2,677,296</b>

**COMPOSITION OF CASH:**

Checking Account - Citizens State Bank	\$ 2,361,689
Board Petty Cash Checking Account - Citizens State Bank	1,500
Certificate of Deposit - Farmers State Bank	300,000
Activity Funds Account - High School Checking - State Bank of Canton	55,551
Activity Funds Account - High School Certificates of Deposit - State Bank of Canton	1,981

Total Cash 2,720,721

Agency Funds per Schedule 3 (43,425)

Total Reporting Entity (Excluding Agency Funds) \$ 2,677,296

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



**UNIFIED SCHOOL DISTRICT NUMBER 419  
CANTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Municipal Financial Reporting Entity***

Unified School District Number 419 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 419 (the District), a municipality.

**(b) *Regulatory Basis Fund Types***

**General Fund**—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose 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 and payment of general long-term debt.

**Capital Project Fund**—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Business Fund**—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

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

**(c) *Basis of Accounting***

*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 municipality 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.



## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **(d) *Budgetary Information***

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1) Preparation of budget for the succeeding calendar year on or before August 1st.
- 2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- 3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4) Adoption of the final budget on or before August 25th.

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

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

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

A legal operating budget is not required for Capital Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve, Gifts and Grants, Student Scholarship, Textbook & Student Material Revolving, Federal Funds, Title I, Title II-A Teacher Quality, TLC, Gate Receipts, and School Projects.

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

## **2. COMPLIANCE WITH KANSAS STATUTES**

No statutory violations were noted in the current year.

## **3. DEPOSITS AND INVESTMENTS**

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

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



### 3. DEPOSITS AND INVESTMENTS (CONT.)

*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.* Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$2,720,721 and the bank balance was \$2,583,067. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$558,882 was covered by federal depository insurance and \$2,024,185 was collateralized with securities held by the pledging 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.

### 4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$158,110 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.

### 5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	\$ 29,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	148,000
General Fund	Driver Training Fund	K.S.A. 72-6478	2,000
General Fund	Food Service Fund	K.S.A. 72-6478	3,000
General Fund	Bilingual Fund	K.S.A. 72-6478	1,000
General Fund	Special Education Fund	K.S.A. 72-6478	682,701
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	58,000
General Fund	Virtual Education Fund	K.S.A. 72-6478	5,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	82,583
Supplemental General Fund	Bilingual Fund	K.S.A. 72-6478	350
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	86,000
Total			<u>\$ 1,097,634</u>



## 6. LONG-TERM DEBT

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds: Series 2012	2.50 - 3.00%	07-01-12	\$ 8,550,000	09-01-32	<u>\$ 7,250,000</u>	<u>\$ -</u>	<u>\$ 410,000</u>	<u>\$ 6,840,000</u>	<u>\$ 187,988</u>

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

	Year							Total
	2022	2023	2024	2025	2026	2026-2030	2031-2035	
Principal General Obligation Bonds: Series 2012	\$ 430,000	\$ 455,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 3,035,000	\$ 1,420,000	\$ 6,840,000
Interest General Obligation Bonds: Series 2012	<u>177,487</u>	<u>166,425</u>	<u>154,800</u>	<u>142,613</u>	<u>129,800</u>	<u>426,631</u>	<u>43,050</u>	<u>1,240,806</u>
Total Principal and Interest	<u>\$ 607,487</u>	<u>\$ 621,425</u>	<u>\$ 629,800</u>	<u>\$ 642,613</u>	<u>\$ 654,800</u>	<u>\$ 3,461,631</u>	<u>\$ 1,463,050</u>	<u>\$ 8,080,806</u>

## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### (a) 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.

### (b) 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.

### (c) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in governmental funds when they are paid.

Certified and classified employees are allowed 80 hours of sick leave per year, with a maximum accumulation of 60 days. Sick leave for part-time certified employees shall be on a proportioned basis. Sick leave benefits for governmental funds are not accrued in the financial statements because they do not vest. When an employee leaves the District, they do not receive any compensation for unused sick leave.

Classified full-time staff meeting length of service requirements are allowed ten days of paid vacation. The Superintendent is allowed 15 days of vacation per year during the first five years of employment. After five years, 20 days are allowed. Certified staff are not granted paid vacation time.

Certified staff are granted compensated absences in the form of personal leave days. They are allowed three days per year. Days not utilized are paid to the employee with the June paycheck at the rate of 1/190 (x) 0.5 (x) remaining unused days (up to two days) times the employee's salary (excluding all extra pay).



## 7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

### (d) *Termination Benefits*

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are currently certified employees, eligible for KPERS 85 and OUT, have 15 or more consecutive years of employment in a certified position with the District, and are not more than 67 years of age. Noncertified employees and administrators are also eligible if they are working at least 1,500 hours a year.

The early retirement benefit shall be a monthly payment determined by utilization of the percentage opposite the year of benefit utilization on the following table. The percentage for the year of benefit shall be multiplied by the teacher's last annual contract salary, or the employee's salary paid in the 12 months immediately prior to the date of early retirement, excluding any payment for accumulated sick leave or vacation time. The payment shall be paid monthly (1/12 of benefit for that year), and will cease at the end of the month in which the employee's 67th birthday occurs, or at the end of the five year payment period, whichever occurs first. Monthly payments shall begin in July following final action by the board.

<u>Year of Benefit</u>	<u>Annual Salary</u>
1st Year	20%
2nd Year	18%
3rd Year	16%
4th Year	14%
5th Year	12%

Payments to retired employees under this plan were \$43,067 for the year ended June 30, 2021.

## 8. 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](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 1.00% 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%, respectively, 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 dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.



## **8. DEFINED BENEFIT PENSION PLAN (CONT.)**

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 employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$309,254 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 \$3,154,500. 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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## **9. CLAIMS AND JUDGMENTS**

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

## **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 for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.



## **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 \$132,400 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/>.

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the CARES Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$33,066 for ESSER I, \$142,792 for ESSER II, and \$320,691 for ESSER III. As of June 30, 2021 the District received and spent \$33,066 of ESSER I, but has not received or spent ESSER II or ESSER III.

## **12. SUBSEQUENT EVENT**

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



**UNIFIED SCHOOL DISTRICT NUMBER 419  
CANTON, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2021**



**Unified School District Number 419  
Canton, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis  
(Budgeted Funds Only)**

**For the Year Ended June 30, 2021**

	<b><u>Certified Budget</u></b>	<b><u>Adjustments to Comply with Legal Max</u></b>	<b><u>Adjustment for Qualifying Budget Credits</u></b>	<b><u>Total Budget for Comparison</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance Over (Under)</u></b>
GENERAL FUNDS:						
General Fund	\$ 3,217,464	\$ (207,901)	\$ 29,254	\$ 3,038,817	\$ 3,038,817	\$ -
Supplemental General Fund	1,067,810	(47,301)	-	1,020,509	1,020,509	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	38,244	-	-	38,244	28,988	(9,256)
At Risk (K-12) Fund	371,980	-	-	371,980	233,665	(138,315)
Bilingual Fund	1,350	-	-	1,350	1,350	-
Virtual Education Fund	5,000	-	-	5,000	5,000	-
Capital Outlay Fund	674,223	-	-	674,223	54,050	(620,173)
Driver Training Fund	34,673	-	-	34,673	7,152	(27,521)
Food Service Fund	301,756	-	-	301,756	202,674	(99,082)
Professional Development Fund	42,518	-	-	42,518	6,889	(35,629)
Special Education Fund	1,090,244	-	-	1,090,244	783,417	(306,827)
Vocational Education Fund	98,167	-	-	98,167	58,097	(40,070)
KPERs Special Retirement Contribution Fund	361,935	-	-	361,935	309,254	(52,681)
BOND AND INTEREST FUND:						
Bond and Interest Fund	598,088	-	-	598,088	597,988	(100)
Total	<u>\$ 7,903,452</u>	<u>\$ (255,202)</u>	<u>\$ 29,254</u>	<u>\$ 7,677,504</u>	<u>\$ 6,347,850</u>	<u>\$ (1,329,654)</u>



**Unified School District Number 419****Canton, Kansas****GENERAL FUND****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)**

	<b>2021</b>			<b>Variance</b>
	<b>2020 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
Receipts:				
State aid	\$ 2,609,837	\$ 2,579,153	\$ 2,716,064	\$ (136,911)
Special education aid	413,222	430,410	501,400	(70,990)
Miscellaneous reimbursements	40,221	29,254	-	29,254
Total Receipts	<u>3,063,280</u>	<u>3,038,817</u>	<u>\$ 3,217,464</u>	<u>\$ (178,647)</u>
Expenditures:				
Instruction -				
Certified salaries	123,191	270,572	\$ 195,164	\$ 75,408
Non-certified salaries	66,216	74,943	70,000	4,943
Insurance	91,334	107,058	100,000	7,058
Social Security	10,350	20,460	16,000	4,460
Other benefits	7,461	7,296	10,000	(2,704)
Purchased professional services	21,218	19,880	22,000	(2,120)
Purchased property services	17,808	19,984	18,000	1,984
Other purchased services	21,719	28,875	20,000	8,875
Teaching supplies	25,945	22,605	35,000	(12,395)
Textbooks	18,442	-	15,000	(15,000)
Supplies	48,648	52,470	48,000	4,470
Property and equipment	20,577	10,085	-	10,085
Miscellaneous supplies	54,231	51,239	55,000	(3,761)
Other	1,731	525	2,000	(1,475)
Student Support Services -				
Certified salaries	28,982	34,289	30,000	4,289
Non-certified salaries	27,455	36,105	28,000	8,105
Insurance	5,326	5,450	5,500	(50)
Social Security	4,103	5,189	4,500	689
Other benefits	416	423	1,000	(577)
Other purchased services	15,737	14,698	17,000	(2,302)
Instruction Support Staff -				
Non-certified salaries	35,934	36,378	37,000	(622)
Insurance	431	-	-	-
Social Security	2,614	2,713	2,800	(87)
Other benefits	2,731	2,535	3,500	(965)
Books and periodicals	2,462	3,663	4,000	(337)
General Administration -				
Certified salaries	91,000	92,700	92,700	-



**Unified School District Number 419****Canton, Kansas****GENERAL FUND****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)**

	<b>2021</b>			<b>Variance Over (Under)</b>
	<b>2020 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
General Administration (cont.) -				
Social Security	\$ 6,261	\$ 6,951	\$ 7,500	\$ (549)
Other employee benefits	524	521	1,000	(479)
Insurance	925	400	1,000	(600)
Communications	7,586	6,812	7,600	(788)
Other purchased services	56,861	54,378	57,000	(2,622)
Supplies	1,998	641	2,000	(1,359)
Property and equipment	3,710	1,099	-	1,099
Other	4,707	4,506	5,000	(494)
School Administration -				
Certified salaries	152,354	165,544	166,000	(456)
Non-certified salaries	73,359	79,188	75,000	4,188
Insurance	17,243	12,245	11,000	1,245
Social Security	15,566	16,897	17,000	(103)
Other employee benefits	1,283	1,291	2,000	(709)
Communications	7,397	7,773	7,500	273
Other purchased services	3,395	2,971	3,500	(529)
Supplies	1,611	1,576	2,000	(424)
Property and equipment	777	-	-	-
Other	753	938	1,000	(62)
Operations and Maintenance -				
Non-certified salaries	177,242	178,842	180,000	(1,158)
Insurance	31,872	32,640	33,000	(360)
Social Security	12,606	12,671	14,000	(1,329)
Other employee benefits	5,720	5,897	8,000	(2,103)
Water/sewer	8,626	8,962	9,000	(38)
Repairs and maintenance	8,145	464	4,000	(3,536)
Repairs and maintenance	88,658	69,667	47,000	22,667
Insurance	74,377	80,033	79,000	1,033
Other purchased services	1,637	2,520	2,000	520
Supplies	15,027	16,533	20,000	(3,467)
Heating	18,080	20,058	25,000	(4,942)
Electricity	85,751	86,989	92,000	(5,011)
Motor fuel	2,545	2,685	3,500	(815)
Property and equipment	5,493	2,848	-	2,848
Other	564	3,228	1,000	2,228



**Unified School District Number 419****Canton, Kansas****GENERAL FUND****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)**

	<b>2021</b>			
	<b>2020 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Expenditures (cont.):				
Vehicle Operating Services -				
Non-certified salaries	\$ 80,132	\$ 70,945	\$ 85,000	\$ (14,055)
Insurance	431	-	-	-
Social Security	6,042	5,402	7,000	(1,598)
Other employee benefits	2,358	2,406	3,000	(594)
Mileage	1,888	1,722	4,000	(2,278)
Insurance	3,293	3,861	4,000	(139)
Motor fuel	14,481	15,413	20,000	(4,587)
Property and equipment	50,950	-	-	-
Other	14,715	14,548	18,000	(3,452)
Vehicle & Maintenance Services -				
Other purchased services	6,481	2,649	12,000	(9,351)
Other Support Services -				
Certified salaries	64,875	70,574	65,000	5,574
Non-certified salaries	77,806	81,743	78,000	3,743
Insurance	16,524	15,328	17,000	(1,672)
Social Security	9,104	10,102	9,700	402
Other employee benefits	753	751	1,200	(449)
Other	-	6,769	6,800	(31)
Outgoing Transfers -				
Food Service Fund	30,000	3,000	30,000	(27,000)
Driver Training Fund	5,000	2,000	5,000	(3,000)
Professional Development Fund	4,000	-	-	-
Special Education Fund	720,000	682,701	785,000	(102,299)
Career and Postsecondary Education Fund	55,000	58,000	60,000	(2,000)
Contingency Reserve Fund	31,732	-	-	-
At Risk (4 Year Old) Fund	29,000	29,000	30,000	(1,000)
At Risk (K-12) Fund	194,000	148,000	255,000	(107,000)
Bilingual Fund	1,000	1,000	1,000	-
Virtual Education Fund	5,000	5,000	5,000	-
Adjustment to comply with legal max	-	-	(207,901)	207,901
Legal General Fund Budget	3,063,280	3,038,817	3,009,563	29,254
Adjustment for qualifying budget credits	-	-	29,254	(29,254)
Total Expenditures	3,063,280	3,038,817	\$ 3,038,817	\$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**Unified School District Number 419**  
**Canton, Kansas**

**GENERAL FUND**

**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)**

		<b>2021</b>		
	<b>2020</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 740,054	\$ 735,744	\$ 768,204	\$ (32,460)
Delinquent tax	18,472	7,725	11,234	(3,509)
Motor vehicle tax	69,847	66,879	61,280	5,599
Recreational vehicle tax	8,518	8,434	7,950	484
Supplemental state aid	<u>203,653</u>	<u>209,510</u>	<u>219,221</u>	<u>(9,711)</u>
Total Receipts	<u>1,040,544</u>	<u>1,028,292</u>	<u>\$ 1,067,889</u>	<u>\$ (39,597)</u>
Expenditures:				
Instruction -				
Certified salaries	848,000	791,060	\$ 835,000	\$ (43,940)
Social Security	64,872	60,516	63,877	(3,361)
Outgoing Transfers -				
Special Education Fund	28,848	82,583	82,583	-
At Risk (K-12) Fund	87,000	86,000	86,000	-
Bilingual Education Fund	350	350	350	-
Adjustment to comply with legal max	<u>-</u>	<u>-</u>	<u>(47,301)</u>	<u>47,301</u>
Total Expenditures	<u>1,029,070</u>	<u>1,020,509</u>	<u>\$ 1,020,509</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	11,474	7,783		
Unencumbered Cash, Beginning	<u>75,650</u>	<u>87,124</u>		
Unencumbered Cash, Ending	<u>\$ 87,124</u>	<u>\$ 94,907</u>		



**Unified School District Number 419**  
**Canton, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (4 YR OLD) 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)**

		<b>2021</b>		
	<b>2020</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 29,000	\$ 29,000	\$ 30,000	\$ (1,000)
Expenditures:				
Instruction -				
Certified salaries	21,061	21,425	\$ 25,000	\$ (3,575)
Non-certified salaries	5,244	5,174	7,000	(1,826)
Social Security	2,012	2,341	3,000	(659)
Other employee benefits	56	48	500	(452)
Supplies	-	-	2,744	(2,744)
Total Expenditures	28,373	28,988	\$ 38,244	\$ (9,256)
Receipts Over (Under) Expenditures	627	12		
Unencumbered Cash, Beginning	7,617	8,244		
Unencumbered Cash, Ending	\$ 8,244	\$ 8,256		



**Unified School District Number 419**  
**Canton, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2021</b>		
	<b>2020</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 194,000	\$ 148,000	\$ 255,000	\$ (107,000)
Transfer from Supplemental General Fund	87,000	86,000	86,000	-
Total Receipts	281,000	234,000	\$ 341,000	\$ (107,000)
Expenditures:				
Instruction -				
Certified salaries	204,506	184,592	\$ 253,000	\$ (68,408)
Non-certified salaries	15,431	16,055	35,000	(18,945)
Social Security	16,825	14,114	25,000	(10,886)
Other employee benefits	466	272	2,000	(1,728)
Supplies	3,750	1,439	10,000	(8,561)
Student Transportation Services -				
Certified salaries	16,380	5,968	20,000	(14,032)
Non-certified salaries	15,720	9,970	20,000	(10,030)
Social Security	2,456	1,219	5,000	(3,781)
Other employee benefits	68	36	1,980	(1,944)
Total Expenditures	275,602	233,665	\$ 371,980	\$ (138,315)
Receipts Over (Under) Expenditures	5,398	335		
Unencumbered Cash, Beginning	25,583	30,981		
Unencumbered Cash, Ending	\$ 30,981	\$ 31,316		



**Unified School District Number 419**  
Canton, Kansas

**SPECIAL PURPOSE FUND**

**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)

		<b>2021</b>		
	<b>2020</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Transfer from Supplemental General Fund	350	350	350	-
Total Receipts	1,350	1,350	<u>\$ 1,350</u>	<u>\$ -</u>
Expenditures:				
Instruction -				
Certified salaries	1,350	1,350	<u>\$ 1,350</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		



**Unified School District Number 419**  
Canton, Kansas

**SPECIAL PURPOSE FUND**

**VIRTUAL EDUCATION FUND**

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

**Regulatory Basis**

For the Year Ended June 30, 2021

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

		<b>2021</b>		
	<b>2020</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 5,000	\$ 5,000	<u>\$ 5,000</u>	<u>\$ -</u>
Expenditures:				
Instruction -				
Certified salaries	<u>5,000</u>	<u>5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2021</b>		
	<b>2020 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 280,731	\$ 284,403	\$ 271,436	\$ 12,967
Delinquent tax	5,878	2,955	4,259	(1,304)
Motor vehicle tax	23,878	25,348	23,201	2,147
Recreational vehicle tax	3,050	3,198	3,010	188
Interest on idle funds	7,014	1,686	-	1,686
Miscellaneous reimbursements	2,835	-	-	-
<b>Total Receipts</b>	<b>323,386</b>	<b>317,590</b>	<b>\$ 331,906</b>	<b>\$ (14,316)</b>
Expenditures:				
Instruction -				
Supplies	-	-	\$ 15,000	\$ (15,000)
Property and equipment	-	16,730	50,000	(33,270)
General Administration -				
Property and equipment	-	-	5,000	(5,000)
School Administration -				
Property and equipment	-	-	10,000	(10,000)
Operations and Maintenance -				
Classified salaries	-	24,295	62,200	(37,905)
Social Security				
Other				
Property and equipment	-	13,025	100,000	(86,975)
Transportation -				
Property and equipment	-	-	150,000	(150,000)
Facility Acquisition and Construction Services -				
New building acquisition & construction	69,050	-	25,000	(25,000)
Building improvements	74,300	-	257,023	(257,023)
Outside contractors	90,624	-	-	-
<b>Total Expenditures</b>	<b>233,974</b>	<b>54,050</b>	<b>\$ 674,223</b>	<b>\$ (620,173)</b>
Receipts Over (Under) Expenditures	89,412	263,540		
Unencumbered Cash, Beginning	282,905	372,317		
Unencumbered Cash, Ending	\$ 372,317	\$ 635,857		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2021</b>		<b>Variance</b>
	<b>2020</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
State aid	\$ 3,380	\$ 2,142	\$ 1,575	\$ 567
Miscellaneous reimbursements	2,625	3,824	-	3,824
Transfer for General Fund	5,000	2,000	5,000	(3,000)
Total Receipts	11,005	7,966	\$ 6,575	\$ 1,391
Expenditures:				
Instruction -				
Certified salaries	5,088	68	\$ 29,000	\$ (28,932)
Social Security	389	488	2,000	(1,512)
Other employee benefits	10	12	673	(661)
Miscellaneous supplies	-	-	-	-
Other	46	6,313	1,000	5,313
Operations and Maintenance -				
Motor fuel	245	219	1,000	(781)
Other	120	-	1,000	(1,000)
Total Expenditures	5,898	7,152	\$ 34,673	\$ (27,521)
Receipts Over (Under) Expenditures	5,107	814		
Unencumbered Cash, Beginning	22,991	28,098		
Unencumbered Cash, Ending	\$ 28,098	\$ 28,912		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2021</b>		
	<b>2020</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
	<b>Actual</b>			
Receipts:				
State aid	\$ 1,952	\$ 1,990	\$ 1,784	\$ 206
Federal aid	123,273	189,711	118,598	71,113
Student sales - lunch and milk	67,185	5,083	73,840	(68,757)
Student sales - breakfast	-	-	10,140	(10,140)
Adult sales	2,136	2,389	4,420	(2,031)
Transfer from General Fund	30,000	3,000	30,000	(27,000)
Total Receipts	224,546	202,173	\$ 238,782	\$ (36,609)
Expenditures:				
Operations and Maintenance -				
Property and equipment	-	6,573	\$ 15,000	\$ (8,427)
Food Service Operation -				
Food service management	223,895	195,093	281,756	(86,663)
Other purchased services	985	1,008	5,000	(3,992)
Total Expenditures	224,880	202,674	\$ 301,756	\$ (99,082)
Receipts Over (Under) Expenditures	(334)	(501)		
Unencumbered Cash, Beginning	63,308	62,974		
Unencumbered Cash, Ending	\$ 62,974	\$ 62,473		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2021</b>		
	<b>2020</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
Receipts:				
Professional development	\$ 658	\$ 1,629	\$ 1,500	\$ 129
Other revenue	275	550	-	550
Transfer from General Fund	4,000	-	-	-
Total Receipts	4,933	2,179	\$ 1,500	\$ 679
Expenditures:				
Instruction Support Staff - Purchased professional services	4,129	6,889	\$ 42,518	\$ (35,629)
Receipts Over (Under) Expenditures	804	(4,710)		
Unencumbered Cash, Beginning	40,214	41,018		
Unencumbered Cash, Ending	\$ 41,018	\$ 36,308		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2021</b>		<b>Variance</b>
	<b>2020</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
Miscellaneous revenue	\$ 12,025	\$ 16,756	\$ -	\$ 16,756
Transfer from General Fund	720,000	682,701	785,000	(102,299)
Transfer from Supplemental General Fund	28,848	82,583	82,583	-
Total Receipts	760,873	782,040	\$ 867,583	\$ (85,543)
Expenditures:				
Instruction -				
Payment to Special Education	737,293	771,195	\$ 1,064,744	\$ (293,549)
Vehicle Operating Services -				
Non-certified salaries	6,479	9,150	15,000	(5,850)
Social Security	496	700	2,000	(1,300)
Other employee benefits	137	143	1,000	(857)
Other purchased services	842	833	2,000	(1,167)
Motor fuel	1,136	1,377	5,000	(3,623)
Other	12	19	500	(481)
Total Expenditures	746,395	783,417	\$ 1,090,244	\$ (306,827)
Receipts Over (Under) Expenditures	14,478	(1,377)		
Unencumbered Cash, Beginning	208,183	222,661		
Unencumbered Cash, Ending	\$ 222,661	\$ 221,284		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2021</b>		
	<b>2020 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
CTE Transportation state aid	\$ 12,848	\$ -	\$ -	\$ -
Transfer from General Fund	55,000	58,000	60,000	(2,000)
Total Receipts	67,848	58,000	\$ 60,000	\$ (2,000)
Expenditures:				
Instruction -				
Certified salaries	30,912	33,218	\$ 55,000	\$ (21,782)
Insurance	5,326	5,450	6,000	(550)
Social Security	1,607	2,255	3,167	(912)
Other employee benefits	43	46	500	(454)
Supplies	9,888	3,842	12,000	(8,158)
Vehicle Operating Services -				
Non-certified salaries	11,815	10,626	14,000	(3,374)
Other employee benefits	25	171	1,500	(1,329)
Social Security	1,052	1,284	-	1,284
Other	2,743	56	3,000	(2,944)
Moter fuel	1,551	1,149	3,000	(1,851)
Total Expenditures	64,962	58,097	\$ 98,167	\$ (40,070)
Receipts Over (Under) Expenditures	2,886	(97)		
Unencumbered Cash, Beginning	35,281	38,167		
Unencumbered Cash, Ending	\$ 38,167	\$ 38,070		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**KPERS SPECIAL RETIREMENT 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)**

		<b>2021</b>		
	<b>2020 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 313,744	\$ 309,254	\$ 361,935	\$ (52,681)
Expenditures:				
Employee Benefits -				
Instruction	198,286	195,449	\$ 229,935	\$ (34,486)
Student Support Services	12,235	12,061	14,000	(1,939)
Instruction Support Staff	5,333	4,811	5,500	(689)
General Administration	11,923	11,529	13,000	(1,471)
School Administration	30,433	29,998	35,000	(5,002)
Other Support Services	18,511	18,022	21,000	(2,978)
Operations and Maintenance	24,159	24,928	29,000	(4,072)
Student Transportation Services	12,864	12,456	14,500	(2,044)
Total Expenditures	313,744	309,254	\$ 361,935	\$ (52,681)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**CONTINGENCY RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
Transfer from General Fund	\$ 31,732	\$ -
Expenditures:		
Operations and Maintenance - Heating	-	12,324
Receipts Over (Under) Expenditures	31,732	(12,324)
Unencumbered Cash, Beginning	217,007	248,739
Unencumbered Cash, Ending	<u>\$ 248,739</u>	<u>\$ 236,415</u>



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**GIFT AND GRANTS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
REAP Grant	\$ 28,697	\$ -
Donations	<u>10,801</u>	<u>30,592</u>
Total Receipts	<u>39,498</u>	<u>30,592</u>
Expenditures:		
Gifts and grant distributions	<u>35,545</u>	<u>17,458</u>
Receipts Over (Under) Expenditures	3,953	13,134
Unencumbered Cash, Beginning	<u>9,029</u>	<u>12,982</u>
Unencumbered Cash, Ending	<u>\$ 12,982</u>	<u>\$ 26,116</u>



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**STUDENT SCHOLARSHIP FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
Donations	\$ 4,000	\$ 4,800
Expenditures:		
Scholarships awarded	3,250	3,750
Receipts Over (Under) Expenditures	750	1,050
Unencumbered Cash, Beginning	280	1,030
Unencumbered Cash, Ending	<u>\$ 1,030</u>	<u>\$ 2,080</u>



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TEXTBOOK & STUDENT MATERIAL REVOLVING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
Student fees	\$ 15,228	\$ 8,816
Technology fees	6,525	3,295
Miscellaneous revenue	<u>1,001</u>	<u>-</u>
Total Receipts	<u>22,754</u>	<u>12,111</u>
Expenditures:		
Instruction -		
Textbooks	-	21,524
Instructional Support Staff -		
Supplies	<u>2,977</u>	<u>2,211</u>
Total Expenditures	<u>2,977</u>	<u>23,735</u>
Receipts Over (Under) Expenditures	19,777	(11,624)
Unencumbered Cash, Beginning	<u>27,290</u>	<u>47,067</u>
Unencumbered Cash, Ending	<u><u>\$ 47,067</u></u>	<u><u>\$ 35,443</u></u>



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**FEDERAL FUNDS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
Elementary and Secondary School Emergency Relief Federal aid	\$ -	\$ 33,066
Coronavirus Relief Federal aid	-	132,400
Miscellaneous revenue	-	34,394
	<u>-</u>	<u>199,860</u>
Total Receipts	<u>-</u>	<u>199,860</u>
Expenditures:		
Instruction -		
Certified salaries	-	24,740
Non-certified salaries	-	869
Social Security	-	1,959
Supplies	-	1,700
Property and equipment	-	164,741
Student Support Services -		
Certified salaries	-	442
Social Security	-	34
Operations and Maintenance -		
Non-certified salaries	-	869
Social Security	-	66
Repairs and maintenance	-	109
Other purchased services	-	11,310
Vehicle Operating Services -		
Non-certified salaries	-	1,188
Social Security	-	86
	<u>-</u>	<u>208,113</u>
Total Expenditures	<u>-</u>	<u>208,113</u>
Receipts Over (Under) Expenditures	-	(8,253)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (8,253)</u>



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE I FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
Federal aid	\$ 39,790	\$ 42,575
Expenditures:		
Instruction -		
Certified salaries	36,500	39,568
Other employee benefits	2,790	2,507
Student Support Services -		
Other	<u>500</u>	<u>500</u>
Total Expenditures	<u>39,790</u>	<u>42,575</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE II-A TEACHER QUALITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
Federal aid	\$ 20,063	\$ 19,963
Expenditures:		
Instruction -		
Purchased professional services	20,063	19,963
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**Unified School District Number 419  
Canton, Kansas**

**SPECIAL PURPOSE FUND**

**TLC FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

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

	<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>
Receipts:		
Miscellaneous revenue	\$ 4,000	\$ 8,000
Expenditures:		
Other Supplemental Services -		
Purchased professional services	107	122
Other purchased services	<u>6,407</u>	<u>6,294</u>
Total Expenditures	<u>6,514</u>	<u>6,416</u>
Receipts Over (Under) Expenditures	(2,514)	1,584
Unencumbered Cash, Beginning	<u>9,252</u>	<u>6,738</u>
Unencumbered Cash, Ending	<u><u>\$ 6,738</u></u>	<u><u>\$ 8,322</u></u>



**Unified School District Number 419  
Canton, Kansas**

**BOND AND INTEREST FUND**

**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)**

		<b>2021</b>		
	<b>2020 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 576,398	\$ 543,867	\$ 517,672	\$ 26,195
Delinquent tax	12,089	5,922	8,744	(2,822)
Motor vehicle tax	47,586	52,070	47,673	4,397
Recreational vehicle tax	6,165	6,567	6,185	382
Total Receipts	<u>642,238</u>	<u>608,426</u>	<u>\$ 580,274</u>	<u>\$ 28,152</u>
Expenditures:				
Principal	390,000	410,000	\$ 410,000	\$ -
Interest	197,988	187,988	187,988	-
Commission and postage	-	-	100	(100)
Total Expenditures	<u>587,988</u>	<u>597,988</u>	<u>\$ 598,088</u>	<u>\$ (100)</u>
Receipts Over (Under) Expenditures	54,250	10,438		
Unencumbered Cash, Beginning	<u>780,181</u>	<u>834,431</u>		
Unencumbered Cash, Ending	<u>\$ 834,431</u>	<u>\$ 844,869</u>		



**Unified School District Number 419  
Canton, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2021**

	<b><u>Beginning Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>Ending Cash Balance</u></b>
Student Organizations:				
High School:				
Band	\$ 8,974	\$ 1,244	\$ 913	\$ 9,305
B's Bees	1,704	-	144	1,560
Cheerleaders	1,233	5,879	3,827	3,285
Jr. High Cheerleaders	1,304	2,894	3,452	746
Softball - HS Girls	563	912	906	569
Basketball - HS Girls	10	-	-	10
Basketball - HS Boys	65	248	125	188
Basketball - JH Boys	16	292	304	4
Baseball - HS	-	401	179	222
CIA	1,652	1,681	2,420	913
Class of 2020	6,117	209	6,326	-
Class of 2021	8,213	2,909	11,122	-
Class of 2022	4,781	2,025	2,093	4,713
Class of 2023	3,151	1,011	34	4,128
Class of 2024	-	163	-	163
F.B.L.A.	1,700	-	-	1,700
Forensics	491	-	162	329
National Honor Society	2,529	854	811	2,572
Student Council	2,261	849	750	2,360
Interactive Media	408	595	734	269
FFA	2,727	17,065	19,153	639
Track - HS	310	120	-	430
Yearbook Club	3,915	5,986	686	9,215
Volleyball Fundraiser - HS	1,935	765	621	2,079
Volleyball Jr. High	-	254	59	195
Weight Room	-	20,602	18,867	1,735
Construction Skills	1,916	60	195	1,781
Subtotal High School	<u>55,975</u>	<u>67,018</u>	<u>73,883</u>	<u>49,110</u>
Elementary School:				
Yearbook	-	876	876	-
Subtotal Elementary	<u>-</u>	<u>876</u>	<u>876</u>	<u>-</u>
Total Student Organization Funds	55,975	67,894	74,759	49,110
State Sales Tax	37	3,443	3,480	-
Sales Tax - Elementary	-	3	3	-
Payroll Clearing	<u>(7,145)</u>	<u>1,460</u>	<u>-</u>	<u>(5,685)</u>
Total Agency Funds	<u>\$ 48,867</u>	<u>\$ 72,801</u>	<u>\$ 78,243</u>	<u>\$ 43,425</u>



Unified School District Number 419  
Canton, Kansas

**DISTRICT ACTIVITY FUNDS**

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

**Regulatory Basis**

For the Year Ended June 30, 2021

	<b><u>Beginning</u></b>			<b><u>Ending</u></b>	<b><u>Add</u></b>	
	<b><u>Unencumbered</u></b>	<b><u>Receipts</u></b>	<b><u>Expenditures</u></b>	<b><u>Unencumbered</u></b>	<b><u>Encumbrances</u></b>	<b><u>Ending</u></b>
	<b><u>Cash Balance</u></b>			<b><u>Cash Balance</u></b>	<b><u>and Accounts</u></b>	<b><u>Cash Balance</u></b>
					<b><u>Payable</u></b>	
Gate Receipts:						
Athletics-High School	\$ -	\$ 61,015	\$ 61,015	\$ -	\$ -	\$ -
Concessions	-	16,049	16,049	-	-	-
Total Gate Receipts	-	77,064	77,064	-	-	-
School Projects:						
High School - Band Uniforms	1,972	9	-	1,981	-	1,981
High School - Football Fundraiser	3,335	11,537	8,431	6,441	-	6,441
Total School Projects	5,307	11,546	8,431	8,422	-	8,422
Total District Activity Funds	<u>\$ 5,307</u>	<u>\$ 88,610</u>	<u>\$ 85,495</u>	<u>\$ 8,422</u>	<u>\$ -</u>	<u>\$ 8,422</u>