

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

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED JUNE 30, 2019**

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**INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 219 and its related municipal entity, the Minneola Recreation Commission (collectively referred to as the Municipal Financial Reporting Entity), as of and for the year ended June 30, 2019, 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, 2019, 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, 2019, 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, 2018 (not presented herein), and have issued our report thereon dated January 8, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration, at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

December 23, 2019

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

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

For the Year Ended June 30, 2019

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General funds:			
General	\$ 1	\$ -	\$ 2,064,590
Supplemental general	<u>100,539</u>	<u>-</u>	<u>640,490</u>
Total general funds	<u>100,540</u>	<u>-</u>	<u>2,705,080</u>
Special purpose funds:			
Capital outlay	136,622	-	222,171
Driver training	7,742	-	6,688
At-risk	-	-	258,618
Food service	5,541	-	253,944
Professional development	10,576	-	1,022
Special education	5,240	-	238,674
Bilingual	-	-	1,789
KPERs contribution	-	-	204,730
Recreation	8,675	-	29,210
Rural education achievement program	-	-	26,456
Gifts and grants	556,912	-	856,266
Title II teacher quality	-	-	7,511
Title IV A	-	-	11,728
Title I	-	-	40,595
Textbook and student materials revolving	19,269	-	12,639
Contingency reserve	180,572	-	-
District activity funds	<u>18,731</u>	<u>-</u>	<u>32,127</u>
Total special purpose funds	<u>949,880</u>	<u>-</u>	<u>2,204,168</u>
Bond and interest fund:			
Bond and interest	<u>383,654</u>	<u>-</u>	<u>277,648</u>
Total Unified School District No. 219	1,434,074	-	5,186,896
Related municipal entity:			
Minneola Recreation Commission:			
General	<u>62,535</u>	<u>-</u>	<u>41,370</u>
Total municipal financial reporting entity (excluding agency funds)	<u>\$ 1,496,609</u>	<u>\$ -</u>	<u>\$ 5,228,266</u>

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
\$ 2,064,591	\$ -	\$ 356	\$ 356
687,905	53,124	-	53,124
2,752,496	53,124	356	53,480
190,989	167,804	4,040	171,844
5,611	8,819	-	8,819
258,618	-	-	-
249,133	10,352	-	10,352
8,196	3,402	864	4,266
239,578	4,336	-	4,336
-	1,789	-	1,789
204,730	-	-	-
29,000	8,885	-	8,885
26,456	-	-	-
296,857	1,116,321	-	1,116,321
7,511	-	936	936
11,728	-	-	-
40,595	-	-	-
23,024	8,884	-	8,884
-	180,572	-	180,572
43,153	7,705	-	7,705
1,635,179	1,518,869	5,840	1,524,709
326,075	335,227	-	335,227
4,713,750	1,907,220	6,196	1,913,416
16,317	87,588	-	87,588
\$ 4,730,067	\$ 1,994,808	\$ 6,196	\$ 2,001,004

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

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

For the Year Ended June 30, 2019

	<u>Ending cash balance</u>
Composition of cash:	
Checking account - Centera Bank	\$ (285,827)
High school checking account - Centera Bank	12,791
Money market account - Centera Bank	2,202,271
High school money market account - Centera Bank	21,786
Petty cash - Centera Bank	<u>700</u>
Total Unified School District No. 219	1,951,721
Agency funds	<u>(38,305)</u>
Total Unified School District No. 219 (excluding agency funds)	<u>1,913,416</u>
Related municipal entity:	
Minneola Recreation Commission:	
Checking account	163
Money market account	<u>87,425</u>
Total related municipal entity	<u>87,588</u>
Total municipal financial reporting entity (excluding agency funds)	<u><u>\$ 2,001,004</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, 2019

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, 2019:

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:

- Rural Education Achievement Program
- 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 \$118,130 subsequent to June 30, 2019, 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, 2019.

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.

K.S.A 9-1402 requires that financial institutions pledge securities for deposits in excess of FDIC coverage. As described in Note C, deposits at the end of the year were under secured by \$28,289.

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, 2019, the District's carrying amount of deposits was \$1,951,721 and the bank balance was \$2,175,978. Of the bank balance, \$320,051 was covered by federal depository insurance, \$1,827,638 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and \$28,289 was unsecured.

D. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2019 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	\$2,135,000	\$ -	\$ 265,000	\$1,870,000	\$ 60,075
Voluntary early retirement	<u>11,019</u>	<u>-</u>	<u>8,264</u>	<u>2,755</u>	<u>-</u>
Total long-term debt	<u>\$2,146,019</u>	<u>\$ -</u>	<u>\$ 273,264</u>	<u>\$1,872,755</u>	<u>\$ 60,075</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>
2020	\$ 275,000	\$ 51,975	\$ 326,975
2021	290,000	43,500	333,500
2022	305,000	34,575	339,575
2023	315,000	25,275	340,275
2024	335,000	15,525	350,525
2025	<u>350,000</u>	<u>5,250</u>	<u>355,250</u>
Total	<u>\$ 1,870,000</u>	<u>\$ 176,100</u>	<u>\$ 2,046,100</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 through maturity are as follows:

	<u>Total due</u>
2020	\$ <u>2,755</u>

E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General fund	Driver training fund	\$ 4,000	K.S.A. 72-5167
General fund	At-risk fund	196,618	K.S.A. 72-5167
General fund	Food service fund	38,000	K.S.A. 72-5167
General fund	Special education fund	<u>167,449</u>	K.S.A. 72-5167
Total General fund		<u>406,067</u>	
Supplemental general fund	At-risk fund	62,000	K.S.A. 72-5143
Supplemental general fund	Food service fund	38,211	K.S.A. 72-5143
Supplemental general fund	Special education fund	71,225	K.S.A. 72-5143
Supplemental general fund	Bilingual fund	<u>1,789</u>	K.S.A. 72-5143
Total Supplemental general fund		<u>173,225</u>	
Total operating transfers		<u>\$ 579,292</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 is set at 1% for the year ended June 30, 2019.

## 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](http://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 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERs were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first-year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERs were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

## G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

### General Information about the Pension Plan (Continued)

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 \$204,730 for the year ended June 30, 2019.

### Net Pension Liability

At June 30, 2019 the District's proportionate share of the collective net pension liability reported by KPERS was \$2,639,794. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018. 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](http://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, 2019.

## I. RISK MANAGEMENT

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

## J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 23, 2019, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed with the financial statement.

**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, 2019

<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	\$ 2,164,967	\$ (100,376)	\$ 2,064,591	\$ 2,064,591	\$ -
Supplemental general	698,277	(10,372)	687,905	687,905	-
Special purpose funds:					
Capital outlay	363,960	-	363,960	190,989	172,971
Driver training	13,119	-	13,119	5,611	7,508
At-risk	262,000	-	262,000	258,618	3,382
Food service	305,007	-	305,007	249,133	55,874
Professional development	11,451	-	11,451	8,196	3,255
Special education	354,613	-	354,613	239,578	115,035
Bilingual	-	-	-	-	-
KPERS contribution	316,399	-	316,399	204,730	111,669
Recreation	29,000	-	29,000	29,000	-
Bond and interest fund:					
Bond and interest	<u>326,075</u>	<u>-</u>	<u>326,075</u>	<u>326,075</u>	<u>-</u>
Total Unified School District No. 219	4,844,868	(110,748)	4,734,120	4,264,426	469,694
Related municipal entity: Minneola Recreation Commission: General	<u>96,895</u>	<u>-</u>	<u>96,895</u>	<u>16,317</u>	<u>80,578</u>
Total municipal financial reporting entity	<u>\$ 4,941,763</u>	<u>\$ (110,748)</u>	<u>\$ 4,831,015</u>	<u>\$ 4,280,743</u>	<u>\$ 550,272</u>

See Independent Auditor's Report.



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

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State sources:				
State aid - general	\$ 1,838,270	\$ 1,895,111	\$ 1,929,115	\$ (34,004)
State aid - special education	180,161	167,449	235,852	(68,403)
Mineral production tax	2,196	2,030	-	2,030
Total receipts	<u>2,020,627</u>	<u>2,064,590</u>	<u>\$ 2,164,967</u>	<u>\$ (100,377)</u>
Expenditures:				
Instruction	654,860	826,092	\$ 521,667	\$ (304,425)
Student support services	98,310	99,840	99,100	(740)
Instructional support staff	9,799	6,205	10,000	3,795
General administration	190,061	186,200	205,600	19,400
School administration	260,225	270,824	266,200	(4,624)
Central services	55,751	56,499	60,250	3,751
Operations and maintenance	189,665	103,174	313,050	209,876
Student transportation services	119,235	109,690	129,100	19,410
Operating transfers	442,720	406,067	560,000	153,933
Adjustment to comply with legal maximum budget	-	-	(100,376)	(100,376)
Total expenditures	<u>2,020,626</u>	<u>2,064,591</u>	<u>\$ 2,064,591</u>	<u>\$ -</u>
Receipts over (under) expenditures	1	(1)		
Unencumbered cash, beginning of year	<u>-</u>	<u>1</u>		
Unencumbered cash, end of year	<u>\$ 1</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 15,815	\$ 15,695	\$ 1,450	\$ 14,245
Current tax	588,349	475,080	459,744	15,336
Delinquent tax	6,320	9,107	9,252	(145)
Motor vehicle tax	36,149	35,840	30,293	5,547
State aid	101,747	104,768	106,348	(1,580)
Total receipts	<u>748,380</u>	<u>640,490</u>	<u>\$ 607,087</u>	<u>\$ 33,403</u>
Expenditures:				
Instruction	618,345	514,680	\$ 531,277	\$ 16,597
Operating transfers	74,814	173,225	167,000	(6,225)
Adjustment to comply with legal maximum budget	-	-	(10,372)	(10,372)
Total expenditures	<u>693,159</u>	<u>687,905</u>	<u>\$ 687,905</u>	<u>\$ -</u>
Receipts over (under) expenditures	55,221	(47,415)		
Unencumbered cash, beginning of year	<u>45,318</u>	<u>100,539</u>		
Unencumbered cash, end of year	<u>\$ 100,539</u>	<u>\$ 53,124</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 2,711	\$ 2,642	\$ 241	\$ 2,401
Current tax	99,025	211,907	204,701	7,206
Delinquent tax	1,011	1,511	1,557	(46)
Motor vehicle tax	5,360	6,111	5,161	950
Other	13,580	-	15,000	(15,000)
Total receipts	<u>121,687</u>	<u>222,171</u>	<u>\$ 226,660</u>	<u>\$ (4,489)</u>
Expenditures:				
Instruction	104,231	17,221	\$ 112,609	\$ 95,388
Student support services	2,424	-	-	-
General administration	7,184	-	-	-
Operations and maintenance	176,205	173,768	251,351	77,583
Transportation	39,794	-	-	-
Facilities acquisition and construction services	8,133	-	-	-
Total expenditures	<u>337,971</u>	<u>190,989</u>	<u>\$ 363,960</u>	<u>\$ 172,971</u>
Receipts over (under) expenditures	(216,284)	31,182		
Unencumbered cash, beginning of year	<u>352,906</u>	<u>136,622</u>		
Unencumbered cash, end of year	<u>\$ 136,622</u>	<u>\$ 167,804</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State aid	\$ 2,560	\$ 2,646	\$ 2,600	\$ 46
Transfer from general	-	4,000	-	4,000
Transfer from supplemental general	-	-	5,000	(5,000)
Other	2	42	-	42
Total receipts	2,562	6,688	\$ 7,600	\$ (912)
Expenditures:				
Instruction	5,154	5,240	\$ 12,119	\$ 6,879
Vehicle operations and maintenance	289	371	1,000	629
Total expenditures	5,443	5,611	\$ 13,119	\$ 7,508
Receipts over (under) expenditures	(2,881)	1,077		
Unencumbered cash, beginning of year	10,623	7,742		
Unencumbered cash, end of year	\$ 7,742	\$ 8,819		

See Independent Auditor's Report.

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

AT-RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Transfer from general	\$ 245,863	\$ 196,618	\$ 200,000	\$ (3,382)
Transfer from supplemental general	-	62,000	62,000	-
Total receipts	245,863	258,618	<u>\$ 262,000</u>	<u>\$ (3,382)</u>
Expenditures:				
Instruction	245,878	258,618	<u>\$ 262,000</u>	<u>\$ 3,382</u>
Receipts over (under) expenditures	(15)	-		
Unencumbered cash, beginning of year	15	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

**FOOD SERVICE FUND**

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

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Interest	\$ 3,409	\$ 3,762	\$ -	\$ 3,762
Charges for services	79,289	85,655	81,285	4,370
State aid	1,563	1,605	1,399	206
Federal aid	83,804	85,459	89,066	(3,607)
Transfer from general	16,696	38,000	60,000	(22,000)
Transfer from supplemental general	44,814	38,211	50,000	(11,789)
Other	2,442	1,252	20,000	(18,748)
Total receipts	232,017	253,944	<u>\$ 301,750</u>	<u>\$ (47,806)</u>
Expenditures:				
Food service operations	240,977	249,133	<u>\$ 305,007</u>	<u>\$ 55,874</u>
Receipts over (under) expenditures	(8,960)	4,811		
Unencumbered cash, beginning of year	14,501	5,541		
Unencumbered cash, end of year	<u>\$ 5,541</u>	<u>\$ 10,352</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State aid	\$ 819	\$ 1,022	<u>\$ 875</u>	<u>\$ 147</u>
Expenditures:				
Instructional support staff	<u>4,939</u>	<u>8,196</u>	<u>\$ 11,451</u>	<u>\$ 3,255</u>
Receipts over (under) expenditures	(4,120)	(7,174)		
Unencumbered cash, beginning of year	<u>14,696</u>	<u>10,576</u>		
Unencumbered cash, end of year	<u>\$ 10,576</u>	<u>\$ 3,402</u>		

See Independent Auditor's Report.

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

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Federal aid	\$ 1,255	\$ -	\$ -	\$ -
Transfer from general	180,161	167,449	300,000	(132,551)
Transfer from supplemental general	30,000	71,225	50,000	21,225
Total receipts	<u>211,416</u>	<u>238,674</u>	<u>\$ 350,000</u>	<u>\$ (111,326)</u>
Expenditures:				
Instruction	257,457	229,902	\$ 280,746	\$ 50,844
Student transportation services	6,470	9,676	73,867	64,191
Total expenditures	<u>263,927</u>	<u>239,578</u>	<u>\$ 354,613</u>	<u>\$ 115,035</u>
Receipts over (under) expenditures	(52,511)	(904)		
Unencumbered cash, beginning of year	<u>57,751</u>	<u>5,240</u>		
Unencumbered cash, end of year	<u>\$ 5,240</u>	<u>\$ 4,336</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from supplemental general	\$ -	\$ 1,789	<u>\$ -</u>	<u>\$ 1,789</u>
Expenditures:				
Instruction	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	1,789		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 1,789</u>		

See Independent Auditor's Report.

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

**KPERS CONTRIBUTION FUND**

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

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
State aid	\$ 237,269	\$ 204,730	\$ 316,399	\$ (111,669)
Expenditures:				
Instruction	151,358	131,076	\$ 196,541	\$ 65,465
Student support services	10,913	9,045	9,609	564
Instructional support staff	-	-	9,296	9,296
General administration	13,918	11,789	2,363	(9,426)
School administration	27,586	23,404	34,659	11,255
Central services	5,643	4,691	21,347	16,656
Operations and maintenance	13,647	12,659	23,773	11,114
Student transportation services	5,692	4,506	1,891	(2,615)
Food service operations	8,512	7,560	16,920	9,360
Total expenditures	237,269	204,730	\$ 316,399	\$ 111,669
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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 678	\$ 583	\$ 258	\$ 325
Current tax	24,919	26,721	25,582	1,139
Delinquent tax	253	378	390	(12)
Motor vehicle tax	1,345	1,528	1,288	240
Total receipts	27,195	29,210	<u>\$ 27,518</u>	<u>\$ 1,692</u>
Expenditures:				
Community service operations	27,000	29,000	<u>\$ 29,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	195	210		
Unencumbered cash, beginning of year	8,480	8,675		
Unencumbered cash, end of year	<u>\$ 8,675</u>	<u>\$ 8,885</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, 2019

	Rural education achievement program	Gifts and grants	Title II teacher quality
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Receipts:			
Federal aid	\$ 26,456	\$ -	\$ 7,511
Textbook rental fees and sales	-	-	-
Donations and contributions	-	856,266	-
	<u>26,456</u>	<u>856,266</u>	<u>7,511</u>
Total receipts	<u>26,456</u>	<u>856,266</u>	<u>7,511</u>
Expenditures:			
Instruction	26,456	168,659	7,511
Operations and maintenance	-	128,198	-
	<u>26,456</u>	<u>296,857</u>	<u>7,511</u>
Total expenditures	<u>26,456</u>	<u>296,857</u>	<u>7,511</u>
Receipts over (under) expenditures	-	559,409	-
Unencumbered cash, beginning of year	-	556,912	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 1,116,321</u>	<u>\$ -</u>

See Independent Auditor's Report.

Title IV A	Title I	Textbook and student materials revolving	Contingency reserve	Total
\$ 11,728 - -	\$ 40,595 - -	\$ - 12,639 -	\$ - - -	\$ 86,290 12,639 856,266
<u>11,728</u>	<u>40,595</u>	<u>12,639</u>	<u>-</u>	<u>955,195</u>
11,728 -	40,595 -	23,024 -	- -	277,973 128,198
<u>11,728</u>	<u>40,595</u>	<u>23,024</u>	<u>-</u>	<u>406,171</u>
- -	- -	(10,385) 19,269	- 180,572	549,024 756,753
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,884</u>	<u>\$ 180,572</u>	<u>\$ 1,305,777</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
<b>Receipts:</b>				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 8,888	\$ 6,264	\$ 541	\$ 5,723
Current tax	234,868	248,561	240,567	7,994
Delinquent tax	3,069	4,391	3,693	698
Motor vehicle tax	17,797	18,432	15,288	3,144
<b>Total receipts</b>	<b>264,622</b>	<b>277,648</b>	<b>\$ 260,089</b>	<b>\$ 17,559</b>
<b>Expenditures:</b>				
Debt service:				
Principal	255,000	265,000	\$ 265,000	\$ -
Interest	66,600	60,075	60,075	-
Commission and postage	-	1,000	1,000	-
<b>Total expenditures</b>	<b>321,600</b>	<b>326,075</b>	<b>\$ 326,075</b>	<b>\$ -</b>
Receipts over (under) expenditures	(56,978)	(48,427)		
Unencumbered cash, beginning of year	440,632	383,654		
<b>Unencumbered cash, end of year</b>	<b>\$ 383,654</b>	<b>\$ 335,227</b>		

**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, 2019

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
Athletics	\$ 2,369	\$ 16,524	\$ 17,131	\$ 1,762	\$ -	\$ 1,762
Quiz bowl	1,975	1,485	3,460	-	-	-
6th grade honor band	1,682	1,320	3,002	-	-	-
Music contest	7,546	2,753	10,299	-	-	-
Math contest	1,946	-	1,946	-	-	-
Plays/musical	914	485	1,399	-	-	-
Yearbook	-	930	930	-	-	-
Forensics	2,299	630	2,929	-	-	-
ENEL scholarship	-	8,000	2,057	5,943	-	5,943
Total district activity funds	<u>\$ 18,731</u>	<u>\$ 32,127</u>	<u>\$ 43,153</u>	<u>\$ 7,705</u>	<u>\$ -</u>	<u>\$ 7,705</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, 2019

<u>Fund</u>	Beginning cash balance (deficit)	Receipts	Disbursements	Ending cash balance
Student organization funds:				
High school cheerleaders	\$ 1,540	\$ 1,266	\$ 599	\$ 2,207
Junior high cheerleaders	1,176	309	1,255	230
Class leadership	362	363	289	436
Honor society	1,765	543	691	1,617
Student council	2,635	6,336	4,755	4,216
HS student incentives	4,684	5,152	2,575	7,261
Band organization	9,628	20,084	25,773	3,939
Music organization	1,230	607	1,837	-
Seniors	49	212	261	-
Juniors	(96)	6,510	6,302	112
Sophomores	5,957	29,680	30,839	4,798
Graduated class 2014	204	-	-	204
	<u>29,134</u>	<u>71,062</u>	<u>75,176</u>	<u>25,020</u>
Total student organization funds				
Clearing funds:				
High school activity fund resale	2,143	6,625	6,917	1,851
District clearing fund	11,214	5,129	4,909	11,434
	<u>13,357</u>	<u>11,754</u>	<u>11,826</u>	<u>13,285</u>
Total clearing funds				
Total agency funds	<u>\$ 42,491</u>	<u>\$ 82,816</u>	<u>\$ 87,002</u>	<u>\$ 38,305</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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2019		Variance favorable (unfavorable)	
	2018	Actual		Budget
Receipts:				
Appropriation from Unified School District No. 219	\$ 27,000	\$ 29,000	\$ 26,000	\$ 3,000
Fees	3,545	3,025	4,000	(975)
Donations	16,926	9,088	-	9,088
Interest	72	149	60	89
Miscellaneous	150	108	-	108
	47,693	41,370	\$ 30,060	\$ 11,310
Expenditures:				
Baseball field improvements and maintenance	-	-	\$ 5,000	\$ 5,000
Equipment and maintenance	2,091	1,707	50,000	48,293
Miscellaneous	75	89	7,395	7,306
Utilities	-	239	1,000	761
Administration	10,913	9,013	18,000	8,987
Donations	1,800	1,350	3,000	1,650
Activity fees	960	650	3,500	2,850
Uniforms, shirts and caps	1,740	1,514	4,000	2,486
Officiating fees	2,388	1,755	5,000	3,245
	19,967	16,317	\$ 96,895	\$ 80,578
Receipts over (under) expenditures	27,726	25,053		
Unencumbered cash, beginning of year	34,809	62,535		
Unencumbered cash, end of year	\$ 62,535	\$ 87,588		

See Independent Auditor's Report.