SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 239

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 239
Minneapolis, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 239, Minneapolis, Kansas, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 239, as of June 30, 2022 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 239, as of June 30, 2022, 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 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller of the United States, and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 2 of the financial statement, the financial statement is prepared by the District 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 2 and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

Responsibilities of Management 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 2; 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence judgement made by reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 239 as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated February 3, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer.municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (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 2021 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described In Note 2.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, include comparing and reconciling such information directly

to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2022 on our consideration of the Unified School District No. 239's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 239's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 239's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

November 21, 2022

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 5,453,463	$ 5,453,463	$ -	$ -	$ -
Supplemental General	66,508	1,785,871	1,799,565	52,814	14,285	67,099
Special Purpose Funds:						
Capital Outlay	753,441	499,632	286,047	967,026	6,616	973,642
Driver Training	32,065	6,100	20,000	18,165	-	18,165
Food Service	53,740	515,435	468,497	100,678	-	100,678
At Risk (K-12)	50,066	563,366	525,000	88,432	-	88,432
Professional Development	43,736	22,720	23,387	43,069	-	43,069
Parent Education	12,237	36,997	37,012	12,222	4,742	16,964
Special Education	283,765	1,281,664	1,279,490	285,939	-	285,939
Career and Postsecondary Education	30,611	99,150	95,749	34,012	-	34,012
KPERS Special Retirement Contribution	-	596,181	596,181	-	-	-
Summer School	10	-	-	10	-	10
Student Revolving	35,000	65,337	50,337	50,000	-	50,000
Title I	-	87,213	87,213	-	-	-
Title II-A	-	15,330	15,330	-	-	-
Title IV-A	-	14,191	14,191	-	-	-
REAP Grant	-	27,702	29,404	(1,702)	1,702	-
Elementary & Secondary School Emergency Relief Funding I	-	-	-	-	-	-
Elementary & Secondary School Emergency Relief Funding II	(65,020)	226,127	169,063	(7,956)	-	(7,956)
Elementary & Secondary School Emergency Relief Funding III	-	336,173	367,187	(31,014)	-	(31,014)

The accompanying notes are an integral part of the financial statement.

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Strengthening People and Revitalizing Kansas	$ -	$ -	$ -	$ -	$ -	$ -
Contingency Reserve	400,000	199,950	199,950	400,000	-	400,000
District Activity Funds	27,136	146,554	141,159	32,531	-	32,531
Bond and Interest Fund:						
Bond and Interest	811,997	885,364	895,580	801,781	-	801,781
Capital Project Fund:						
Construction	23,546	1,898	20	25,424	-	25,424
Trust Fund:						
Gifts and Grants	69,581	108,059	114,241	63,399	500	63,899
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 2,628,419	$ 12,974,477	$ 12,668,066	$ 2,934,830	$ 27,845	$ 2,962,675

COMPOSITION OF CASH:	
Checking and Savings Accounts	$ 3,015,679
Agency Funds per Schedule 3	(53,004)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 2,962,675

1. REPORTING ENTITY

Unified School District No. 239 (the District) is a municipal corporation governed by a citizen-elected seven-member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2022:

General Fund - The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects 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 long-term debt.

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

Trust Fund – 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 – Used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. BUDGETARY INFORMATION

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. 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 statements 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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:

Student Revolving Fund	Title I Fund
Title II-A Fund	Title IV-A Fund
REAP Grant Fund	Contingency Reserve Fund
District Activity Funds	Gifts and Grants Fund
Construction Fund	
Elementary & Secondary School Emergency Relief I Fund	
Elementary & Secondary School Emergency Relief II Fund	
Elementary & Secondary School Emergency Relief III Fund	
Strengthening People and Revitalizing Kansas Fund	

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.

4. 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 in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $3,015,679 and the bank balance was $3,319,101. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and the remaining $2,819,101 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $294,537 for General State Aid and $61,019 for Supplemental General State Aid subsequent to June 30, 2022, 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, 2022.

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 1,088,286
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	15,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	199,950
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	423,540
General Fund	Student Revolving Fund	K.S.A. 72-5167	15,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	22,720
Supplemental General Fund	Parents As Teachers Fund	K.S.A. 72-5143	12,408
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	177,300
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	139,826
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	84,150
Contingency Reserve Fund	Supplemental General Fund	K.S.A. 72-5165	199,950

7. 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 or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined

based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory rate (not including the 1% contribution rate for Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 House Bill 2002 authorized delay of $194.0 in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $596,181 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the net pension liability reported by KPERS was $4,993,253. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. 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 premium, regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Death and Disability Other Post-Employment Benefits. As provided by K.S.A 74-4927, disabled members in the Kansas Public Employee 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, 2022.

Termination Benefits. The District provides an early retirement program for certain eligible employees who have completed 15 years of service with the District and have met the KPERS early retirement criteria. Those eligible under this program may receive benefits for the four years prior to being eligible for full social security benefits. The annual amount is calculated by multiplying the years of service by the largest salary at the time of application for the preceding five years multiplied by a rate factor noted in the negotiated agreement. Payments to retired employees under this plan were $109,980 for the year ended June 30, 2022.

Compensated Absences. The District provides compensation for absences. Full time, twelve-month classified employees earn vacation at the rate of 10 days per year for employment of 10 years or less and 15 days per year for employees with more than 10 years. The maximum accumulation of vacation leave is 20 days. When an employee ceases employment, they are paid for unused vacation leave up to a maximum of 10 days at the employee's regular daily rate of pay.

Classified employees also earn 10 days of paid leave per year, to be used for sick, bereavement, or personal leave, however personal leave is limited to 2 days per year. Unused paid leave will be accumulated to a maximum of 90 days. Certified employees earn two personal days per year. A total of 3 personal days may be accumulated for employees that have less than four years of service and a total of 4 days for four or more years of service. Unused personal and discretionary days are not reimbursable.

Certified employees earn 10 days sick leave each year for the first six years of service and 20 days sick leave per year for greater than six years of service. Certified employees can carry forward up to 60 sick leave days and may be paid for any unused days over 60 days at the end of the year, at the rate of $20 per day up to a maximum of 10 days. Certified employees that cease employment due to retirement or death are paid $35 per day for unused sick leave up to a maximum of 20 days.

9. RISK AND UNCERTAINTIES

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 has purchased commercial insurance to protect itself from these risks.

10. COVID-19

In 2020, the World Health Organization ("WHO") announced a global health emergency because of the COVID-19 outbreak and classified the COVID-19 outbreak as a pandemic. 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 year ending June 30, 2022. Future potential impacts may include: decrease of federal funding related to the pandemic to help offset costs; decrease in student enrollment due to more students enrolling in virtual classes or home schooling; and decrease in federal funding rates for food service due to the payment schedule of full, reduced and free returning in fiscal year ending June 30, 2023.

11. RELATED PARTIES

During the year ended June 30, 2022, the District employed one immediate family member of the superintendent and one immediate family member of a board member.

12. COMPLIANCE WITH KANSAS STATUTES

The unencumbered cash balance in the Elementary & Secondary School Emergency Relief II (ESSER II) Fund, Elementary & Secondary School Emergency Relief III (ESSER III) Fund, and REAP Grant Fund was negative $7,956, negative $31,014 and negative $1,702, respectively, at June 30, 2022. The ESSER II, ESSER III and the REAP Grant funding is on a reimbursement basis. The District incurred expenditures during the June 30, 2022 and the reimbursement was not awarded until the subsequent year. The negative balances were caused by the timing of the reimbursement.

13. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2022 through November 21, 2022. The aforementioned date represents the date the financial statement was available to be issued.

14. LONG-TERM DEBT

Changes in long-term liabilities for the municipality for the fiscal year ended June 30, 2022, were as follows:

Issue	Interest Rates	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									
Refunding Series 2013	2.0%/2.3%	5/8/2013	$4,610,000	9/1/2027	$ 3,060,000	$ -	$ 380,000	$ 2,680,000	$ 60,305
Series 2015	3.0%/4.0%	5/1/2015	9,625,000	9/1/2035	9,185,000	-	150,000	9,035,000	305,275
Total General Obligation Bonds					$ 12,245,000	$ -	$ 530,000	$ 11,715,000	$ 365,580

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

	Year							
	2023	2024	2025	2026	2027	2028-2032	2033-2036	Total
Principal:								
Refunding Series 2013	$ 400,000	$ 415,000	$ 435,000	$ 455,000	$ 475,000	$ 500,000	$ -	$ 2,680,000
Series 2015	165,000	185,000	200,000	220,000	240,000	3,710,000	4,315,000	9,035,000
Total Principal	565,000	600,000	635,000	675,000	715,000	4,210,000	4,315,000	11,715,000
Interest:								
Refunding Series 2013	52,505	44,355	35,855	26,728	16,725	5,750	-	181,918
Series 2015	300,550	295,300	289,525	283,225	276,325	1,124,238	333,112	2,902,275
Total Interest	353,055	339,655	325,380	309,953	293,050	1,129,988	333,112	3,084,193
Total Principal and Interest	$ 918,055	$ 939,655	$ 960,380	$ 984,953	$1,008,050	$ 5,339,988	$ 4,648,112	$ 14,799,193

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 1

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 5,474,960	$ (21,647)	$ 150	$ 5,453,463	$ 5,453,463	$ -
Supplemental General	1,806,668	(7,103)	-	1,799,565	1,799,565	-
Special Purpose Funds:						
Capital Outlay	1,210,000	-	-	1,210,000	286,047	(923,953)
Driver Training	20,000	-	-	20,000	20,000	-
Food Service	468,500	-	-	468,500	468,497	(3)
At Risk (K-12)	525,000	-	-	525,000	525,000	-
Professional Development	41,000	-	-	41,000	23,387	(17,613)
Parent Education	37,680	-	-	37,680	37,012	(668)
Special Education	1,355,023	-	-	1,355,023	1,279,490	(75,533)
Career and Postsecondary Education	104,000	-	-	104,000	95,749	(8,251)
KPERS Special Retirement Contribution	671,714	-	-	671,714	596,181	(75,533)
Summer School	-	-	-	-	-	-
Bond and Interest Fund:						
Bond and Interest	895,680	-	-	895,680	895,580	(100)

UNIFIED SCHOOL DISTRICT NO. 239
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
General Aid	$ 4,546,209	$ 4,715,027	$ 4,648,323	$ 66,704
Special Education Aid	754,288	738,286	826,637	(88,351)
Reimbursements	-	150	-	150
Total Receipts	5,300,497	5,453,463	$ 5,474,960	$ (21,497)
Expenditures				
Instruction	$ 2,431,571	$ 2,359,007	$ 2,500,000	$ (140,993)
Student Support Services	215,605	210,324	221,330	(11,006)
Instructional Support Staff	52,925	56,156	61,850	(5,694)
General Administration	240,635	212,048	237,706	(25,658)
School Administration	390,494	403,214	406,000	(2,786)
Operations and Maintenance	107,581	193,597	241,480	(47,883)
Transportation	261,436	277,341	279,000	(1,659)
Other Support Services	-	-	13,000	(13,000)
Operating Transfers	1,592,944	1,741,776	1,514,594	227,182
Community Service Operations	7,306	-	-	-
Adjustment to Comply with Legal Max	-	-	(21,647)	21,647
General Legal Fund Budget	5,300,497	5,453,463	5,453,313	150
Adjustment for Qualifying Budget Credits	-	-	150	(150)
Total Expenditures	5,300,497	5,453,463	$ 5,453,463	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 239
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 676,768	$ 700,406	$ 653,995	$ 46,411
Delinquent Tax	11,630	9,254	6,729	2,525
Motor Vehicle Tax	53,260	48,019	52,836	(4,817)
Recreational Vehicle Tax	1,227	1,189	992	197
16/20M Vehicle Tax	5,350	5,197	-	5,197
Commercial Vehicle Tax	1,819	1,794	2,360	(566)
Supplemental State Aid	820,012	820,062	823,299	(3,237)
Operating Transfers	200,000	199,950	199,950	-
Total Receipts	1,770,066	1,785,871	$ 1,740,161	$ 45,710
Expenditures				
Instruction	681,351	781,645	$ 739,000	$ 42,645
Student Support Services	22,166	17,998	23,700	(5,702)
Instructional Support Staff	3,975	4,847	5,500	(653)
General Administration	46,748	59,108	56,000	3,108
School Administration	54,190	57,823	73,000	(15,177)
Operations and Maintenance	450,168	441,740	461,737	(19,997)
Operating Transfers	503,354	436,404	447,731	(11,327)
Adjustment to Comply with Legal Max	-	-	(7,103)	7,103
Total Expenditures	1,761,952	1,799,565	$ 1,799,565	$ -
Receipts Over (Under) Expenditures	8,114	(13,694)		
Unencumbered Cash, Beginning	58,394	66,508		
Unencumbered Cash, Ending	$ 66,508	$ 52,814		

UNIFIED SCHOOL DISTRICT NO. 239
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 363,656	$ 345,669	$ 331,612	$ 14,057
Delinquent Tax	5,280	4,138	3,625	513
Motor Vehicle Tax	28,653	25,126	27,665	(2,539)
Recreational Vehicle Tax	658	624	520	104
16/20M Vehicle Tax	2,688	194	-	194
Commercial Vehicle Tax	946	964	1,235	(271)
Interest on Idle Funds	3,624	3,785	-	3,785
Other Sources	26,838	316	-	316
Capital Outlay State Aid	125,419	118,816	119,498	(682)
Total Receipts	557,762	499,632	$ 484,155	$ 15,477
Expenditures				
Instruction	$ 31,500	$ -	$ 200,000	$ (200,000)
Student Support Services	-	-	100,000	(100,000)
Instructional Support Staff	-	-	100,000	(100,000)
General Administration	-	-	100,000	(100,000)
School Administration	-	24,244	100,000	(75,756)
Operations and Maintenance	477,939	180,846	450,000	(269,154)
Transportation	42,934	60,075	65,000	(4,925)
Facility Acquisition and Construction	2,245	20,882	95,000	(74,118)
Total Expenditures	554,618	286,047	$ 1,210,000	$ (923,953)
Receipts Over (Under) Expenditures	3,144	213,585		
Unencumbered Cash, Beginning	750,297	753,441		
Unencumbered Cash, Ending	$ 753,441	$ 967,026		

UNIFIED SCHOOL DISTRICT NO. 239
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,264	$ 6,100	$ 6,120	$ (20)
Expenditures				
Instruction	3,000	19,947	$ 19,500	$ 447
Vehicle Operating Service	8,318	53	500	(447)
Total Expenditures	11,318	20,000	$ 20,000	$ -
Receipts Over (Under) Expenditures	(8,054)	(13,900)		
Unencumbered Cash, Beginning	40,119	32,065		
Unencumbered Cash, Ending	$ 32,065	$ 18,165		

UNIFIED SCHOOL DISTRICT NO. 239
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 4,491	$ 3,809	$ 3,020	$ 789
Federal Aid	429,834	496,293	426,750	69,543
Local Receipts	29,885	15,333	-	15,333
Total Receipts	464,210	515,435	$ 429,770	$ 85,665
Expenditures				
Food Service Operation	445,193	468,497	$ 468,500	$ (3)
Receipts Over (Under) Expenditures	19,017	46,938		
Unencumbered Cash, Beginning	34,723	53,740		
Unencumbered Cash, Ending	$ 53,740	$ 100,678		

UNIFIED SCHOOL DISTRICT NO. 239
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 506,000	$ 563,366	$ 515,035	$ 48,331
Expenditures				
Instruction	495,804	525,000	$ 525,000	$ -
Receipts Over (Under) Expenditures	10,196	38,366		
Unencumbered Cash, Beginning	39,870	50,066		
Unencumbered Cash, Ending	$ 50,066	$ 88,432		

UNIFIED SCHOOL DISTRICT NO. 239
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,488	$ -	$ -	$ -
Operating Transfers	5,000	22,720	15,000	7,720
Total Receipts	8,488	22,720	$ 15,000	$ 7,720
Expenditures				
Student Support Services	14,771	23,387	$ 41,000	$ (17,613)
Receipts Over (Under) Expenditures	(6,283)	(667)		
Unencumbered Cash, Beginning	50,019	43,736		
Unencumbered Cash, Ending	$ 43,736	$ 43,069		

UNIFIED SCHOOL DISTRICT NO. 239
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 23,600	$ 24,589	$ 27,224	$ (2,635)
Operating Transfers	9,000	12,408	12,000	408
Total Receipts	32,600	36,997	$ 39,224	$ (2,227)
Expenditures				
Instruction	28,213	28,206	$ 30,680	$ (2,474)
Student Support Services	6,785	8,307	7,000	1,307
Instructional Support Staff	499	499	-	499
Total Expenditures	35,497	37,012	$ 37,680	$ (668)
Receipts Over (Under) Expenditures	(2,897)	(15)		
Unencumbered Cash, Beginning	15,134	12,237		
Unencumbered Cash, Ending	$ 12,237	$ 12,222		

UNIFIED SCHOOL DISTRICT NO. 239
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 10,397	$ 16,078	$ -	$ 16,078
Operating Transfers	1,246,298	1,265,586	1,115,290	150,296
Total Receipts	1,256,695	1,281,664	$ 1,115,290	$ 166,374
Expenditures				
Instruction	1,084,042	1,100,548	$ 1,162,323	$ (61,775)
Student Support Services	2,637	4,376	8,500	(4,124)
Instructional Support Staff	69,313	72,667	72,000	667
Vehicle Operating Service	97,092	93,054	101,200	(8,146)
Vehicle Service and Maintenance	13,196	8,122	10,000	(1,878)
Other Student Transportation Service	639	723	1,000	(277)
Total Expenditures	1,266,919	1,279,490	$ 1,355,023	$ (75,533)
Receipts Over (Under) Expenditures	(10,224)	2,174		
Unencumbered Cash, Beginning	293,989	283,765		
Unencumbered Cash, Ending	$ 283,765	$ 285,939		

UNIFIED SCHOOL DISTRICT NO. 239
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 95,000	$ 99,150	$ 105,000	$ (5,850)
Expenditures				
Instruction	98,192	95,749	$ 104,000	$ (8,251)
Receipts Over (Under) Expenditures	(3,192)	3,401		
Unencumbered Cash, Beginning	33,803	30,611		
Unencumbered Cash, Ending	$ 30,611	$ 34,012		

UNIFIED SCHOOL DISTRICT NO. 239
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 587,163	$ 596,181	$ 671,714	$ (75,533)
Expenditures				
Employee Benefits	587,163	596,181	$ 671,714	$ (75,533)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 239
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ -	$ -	$ -	$ -
Expenditures				
Instruction	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	10	10		
Unencumbered Cash, Ending	$ 10	$ 10		

UNIFIED SCHOOL DISTRICT NO. 239
STUDENT REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Rental and Fees	$ 42,226	$ 50,337
Operating Transfers	35,000	15,000
Total Receipts	77,226	65,337
Expenditures		
Materials and Supplies	42,226	50,337
Receipts Over (Under) Expenditures	35,000	15,000
Unencumbered Cash, Beginning	-	35,000
Unencumbered Cash, Ending	$ 35,000	$ 50,000

UNIFIED SCHOOL DISTRICT NO. 239
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 88,333	$ 87,213
Expenditures		
Instruction	88,333	87,213
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 14,892	$ 15,330
Expenditures		
Instruction	14,892	15,330
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
TITLE IV-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 13,377	$ 14,191
Expenditures		
Instruction	13,377	14,191
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
REAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 71,695	$ 27,702
Expenditures		
Instruction	34,046	29,404
Receipts Over (Under) Expenditures	37,649	(1,702)
Unencumbered Cash, Beginning	(37,649)	-
Unencumbered Cash, Ending	$ -	$ (1,702)

UNIFIED SCHOOL DISTRICT NO. 239
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 61,222	$ -
Expenditures		
Instruction	61,222	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF II FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 62,177	$ 226,127
Expenditures		
Instruction	114,311	152,292
Student Support Services	3,077	-
Operations and Maintenance	9,809	2,161
Community Service Operations	-	14,610
Total Expenditures	127,197	169,063
Receipts Over (Under) Expenditures	(65,020)	57,064
Unencumbered Cash, Beginning	-	(65,020)
Unencumbered Cash, Ending	$ (65,020)	$ (7,956)

UNIFIED SCHOOL DISTRICT NO. 239
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 336,173
Expenditures		
Student Support Services	-	297,895
Operations and Maintenance	-	57,273
Community Service Operations	-	12,019
Total Expenditures	-	367,187
Receipts Over (Under) Expenditures	-	(31,014)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (31,014)

UNIFIED SCHOOL DISTRICT NO. 239
STRENGTHENING PEOPLE AND REVITALIZING KANSAS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 315,029	$ -
Expenditures		
Instruction	272,840	-
Student Support Services	10,628	-
Operations and Maintenance	31,561	-
Total Expenditures	315,029	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 239
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ 200,000	$ 199,950
Expenditures		
Operating Transfers	200,000	199,950
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	400,000	400,000
Unencumbered Cash, Ending	$ 400,000	$ 400,000

UNIFIED SCHOOL DISTRICT NO. 239
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	$ 546,707	$ 538,775	$ 512,166	$ 26,609
Delinquent Tax	8,250	6,742	5,447	1,295
Motor Vehicle Tax	39,914	37,874	41,698	(3,824)
Recreational Vehicle Tax	924	940	783	157
16/20M Vehicle Tax	3,812	4,043	-	4,043
Commercial Vehicle Tax	1,409	1,449	1,862	(413)
State Aid	307,057	295,541	295,541	-
Operating Transfers	-	-	23,353	(23,353)
Total Receipts	908,073	885,364	$ 880,850	$ 4,514
Expenditures				
Principal	500,000	530,000	$ 530,000	$ -
Interest	377,305	365,580	365,580	-
Fees	20	-	100	(100)
Total Expenditures	877,325	895,580	$ 895,680	$ (100)
Receipts Over (Under) Expenditures	30,748	(10,216)		
Unencumbered Cash, Beginning	781,249	811,997		
Unencumbered Cash, Ending	$ 811,997	$ 801,781		

UNIFIED SCHOOL DISTRICT NO. 239
CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	$ 1,897	$ 1,898
Expenditures		
Facility Construction	7,981	20
Receipts Over (Under) Expenditures	(6,084)	1,878
Unencumbered Cash, Beginning	29,630	23,546
Unencumbered Cash, Ending	$ 23,546	$ 25,424

UNIFIED SCHOOL DISTRICT NO. 239
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Private Source Contributions	$ 122,373	$ 108,059
Expenditures		
Instruction	27,067	51,112
Student Support Services	1,021	2,250
Instructional Support Staff	493	243
Community Services Operations	58,756	60,636
Total Expenditures	87,337	114,241
Receipts Over (Under) Expenditures	35,036	(6,182)
Unencumbered Cash, Beginning	34,545	69,581
Unencumbered Cash, Ending	$ 69,581	$ 63,399

UNIFIED SCHOOL DISTRICT NO. 239
AGENCY FUND
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 3

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Minneapolis Junior/Senior High School				
Class of 2021	$ 159	$ -	$ 159	$ -
Class of 2022	2,118	6,553	8,362	309
Class of 2023	1,601	2,612	2,609	1,604
Class of 2024	380	1,594	-	1,974
Class of 2025	-	1,773	-	1,773
Cheerleaders - High School	1,742	1,055	1,582	1,215
Cheerleaders - Junior High School	906	3,474	2,910	1,470
Coffee Shop	1,384	8	8	1,384
Cookies	-	845	225	620
Economics Club	161	-	-	161
New Image	10,177	10,484	11,263	9,398
Performing Arts	96	-	-	96
Art Club	740	1,510	1,606	644
Drama	1,225	3,011	1,532	2,704
CFL Forensics	177	-	-	177
Trama Team	206	4,600	3,291	1,515
Prom Meals	-	195	-	195
Student Council - High School	3,370	780	1,861	2,289
Student Council - Junior High School	1,084	410	222	1,272
National FFA Organization	18,030	52,842	49,113	21,759
FCCLA	882	-	-	882
Science Club - High School	145	-	-	145
Science Club - Junior High School	968	239	437	770
National Honor Society	634	944	1,047	531
Subtotal Minneapolis Jr/Sr HS	46,185	92,929	86,227	52,887
Minneapolis Grade School				
Field Trip	15	5,784	5,682	117
Total Student Organizations Funds	46,200	98,713	91,909	53,004
Payroll Clearing	-	22,096	22,096	-
Total Agency Funds	$ 46,200	$ 120,809	$ 114,005	$ 53,004

UNIFIED SCHOOL DISTRICT NO. 239
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

SCHEDULE 4

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Ending Cash Balance
Gate Receipts					
End Zone Camera	$ 1,713	$ 8,802	$ 8,865	$ 1,650	$ 1,650
Junior/Senior High School	14,312	55,113	54,429	14,996	14,996
Subtotal Gate Receipts	16,025	63,915	63,294	16,646	16,646
School Projects					
Grade School Yearbook	338	-	-	338	338
Entrepreneur	2,207	2,977	66	5,118	5,118
Student Service	4,046	1,696	1,686	4,056	4,056
Stuco Vending	1,933	7,446	5,746	3,633	3,633
Survivor	683	255	255	683	683
Teacher Appreciation	379	-	163	216	216
Concession Stand	1,525	28,906	28,590	1,841	1,841
Subtotal School Projects	11,111	41,280	36,506	15,885	15,885
Revolving Funds					
Minneapolis Jr/Sr High School	-	27,695	27,695	-	-
Minneapolis Grade School	-	13,664	13,664	-	-
Total Revolving Funds	-	41,359	41,359	-	-
Total District Activity Funds	$ 27,136	$ 146,554	$ 141,159	$ 32,531	$ 32,531

UNIFIED SCHOOL DISTRICT NO. 239

SINGLE AUDIT SECTION

JUNE 30, 2022

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education of Unified School District No. 239:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 239 (District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 21, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 239's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 239's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 239's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 239's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District No. 239's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas
November 21, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education of Unified School District No. 239:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 239's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Unified School District No. 239's major federal programs for the year ended June 30, 2022. Unified School District No. 239's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 239 compiled, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis of Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District No. 239 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 239's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 239's federal programs.

Auditor's Responsibilities of the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 239's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal

control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Unified School District's No. 239's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing Standards, *Government Auditing Standards* and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 239's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 239's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 239's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities of the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

November 21, 2022

UNIFIED SCHOOL DISTRICT NO. 239
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 239 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

2. No material weaknesses were identified and no significant deficiencies were reported in the design or operation of internal control over financial reporting.

3. No instances of noncompliance material to the financial statement of Unified School District No. 239, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No material weaknesses were identified and no significant deficiencies were reported during the audit of the major federal award program.

5. The auditor's report on compliance for each major federal program for Unified School District No. 239 expresses an unmodified opinion on all major federal programs.

6. No audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The program tested as a major program was: Assistance Listing Number 84.425 Education Stabilization Fund Under The Coronavirus Aid, Relief, And Economic Security Act.

8. The threshold for distinguishing Type A and Type B programs was $750,000 for major Federal programs.

9. Unified School District No. 239 was determined to not be a low-risk auditee.

FINDINGS – FINANCIAL STATEMENT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

None.

UNIFIED SCHOOL DISTRICT NO. 239
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDING – FINANCIAL STATEMENT

Finding number: 2021-001

Finding summary: There was an inadequate design of internal control over the preparation of the schedule of expenditures of federal awards. The internal control system does not ensure preventing or detecting material misstatements.

Status: Corrective action has been taken.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAMS

Finding number: 2021-002

Finding summary: There were no written policies for the internal control over the compliance of federal awards.

Status: Corrective action has been taken.

OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 239
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS			
Child Nutrition Cluster-Cluster			
United States Department of Agriculture			
School Breakfast Program (SBP)	10.553	Kansas State Department of Education,3529-3490	$ 92,575
National School Lunch Program	10.555	Kansas State Department of Education,3530-3500	354,622
Summer Food Service Program for Children	10.559	Kansas State Department of Education,3230-3020	21,300
Total United States Department of Agriculture			468,497
Total Child Nutrition Cluster-Cluster			468,497
Other Programs			
Department of Education			
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education,3532-3520	87,213
Rural Education	84.358		29,405
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education,3526-3860	15,330
Student Support and Academic Enrichment Program	84.424	Kansas State Department of Education,3113-3113	14,191
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)	84.425	Kansas State Department of Education,3233-3040	552,326
Total Department of Education			698,465
Department of Health and Human Services			
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	Kansas State Department of Education,3592-3070	267
Total Department of Health and Human Services			267
United States Department of Agriculture			
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants (COVID-19)	10.649	Kansas State Department of Education,3530-3500	614
Total United States Department of Agriculture			614
Total Other Programs			699,346
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 1,167,843

No awards were passed through to subrecipients

UNIFIED SCHOOL DISTRICT NO. 239
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 239 (the District) and is presented on the regulatory basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 2 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

3. DE MINIMIS INDIRECT COST RATE

In accordance with Section 2 U.S. *Code of Federal Regulations* Part 200.412 the District is allowed to elect to use the ten percent de minimis indirect cost rate. The District did not elect to use the 10% de minimis indirect cost rate.