

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

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED JUNE 30, 2022**

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

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, 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 the Municipal Financial Reporting Entity, 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 balances of the Municipal Financial Reporting Entity, 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 A.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Municipal Financial Reporting Entity 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 A of the financial statement, 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.

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 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the Municipal Financial Reporting Entity'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 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 the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks 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 Municipal Financial Reporting Entity'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 judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the Municipal Financial Reporting Entity'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.

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 purposes of additional 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 accompanying supplementary 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, 2021 (not presented herein), and have issued our report thereon dated December 10, 2021, 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 website of the Kansas Department of Administration, at the following link: <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits>. 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 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 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 A.

Kennedy McKee & Company LLP

November 4, 2022

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

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

For the Year Ended June 30, 2022

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General funds:			
General	\$ -	\$ -	\$ 2,308,294
Supplemental general	35,685	-	782,054
Total general funds	35,685	-	3,090,348
Special purpose funds:			
Preschool-aged at-risk	-	-	50,000
Driver training	16,135	-	3,852
At-risk (K-12)	-	-	319,611
Professional development	2,639	-	-
Parents as teachers	-	-	-
Capital outlay	260,154	-	202,435
Career and postsecondary education	-	-	-
Bilingual	1,789	-	-
Food service	8,046	-	302,203
Special education	-	-	268,195
KPERS contribution	-	-	318,180
Recreation	7,563	-	31,751
Federal grants	-	-	69,633
Gifts and grants	1,584,165	-	733,302
Title II teacher quality	-	-	6,416
Title IV A	-	-	12,273
Title I	-	-	47,678
Textbook and student materials revolving	15,172	-	10,441
Contingency reserve	180,572	-	-
District activity funds	7,389	-	37,760
Total special purpose funds	2,083,624	-	2,413,730
Bond and interest fund:			
Bond and interest	382,103	-	325,769
Total Unified School District No. 219	2,501,412	-	5,829,847
Related municipal entity:			
Minneola Recreation Commission:			
General	106,175	-	35,590
Total municipal financial reporting entity (excluding agency funds)	\$ 2,607,587	\$ -	\$ 5,865,437

<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
\$ 2,308,293	\$ 1	\$ 227	\$ 228
734,625	83,114	28,838	111,952
<u>3,042,918</u>	<u>83,115</u>	<u>29,065</u>	<u>112,180</u>
50,000	-	-	-
8,799	11,188	-	11,188
319,611	-	-	-
2,639	-	-	-
-	-	-	-
312,256	150,333	12,873	163,206
-	-	-	-
-	1,789	-	1,789
297,233	13,016	-	13,016
268,194	1	-	1
318,180	-	-	-
32,000	7,314	-	7,314
151,787	(82,154)	13,312	(68,842)
157,794	2,159,673	2,755	2,162,428
6,416	-	-	-
12,273	-	-	-
47,678	-	-	-
1,410	24,203	-	24,203
-	180,572	-	180,572
34,788	10,361	-	10,361
<u>2,021,058</u>	<u>2,476,296</u>	<u>28,940</u>	<u>2,505,236</u>
<u>340,775</u>	<u>367,097</u>	<u>-</u>	<u>367,097</u>
5,404,751	2,926,508	58,005	2,984,513
<u>21,328</u>	<u>120,437</u>	<u>-</u>	<u>120,437</u>
<u>\$ 5,426,079</u>	<u>\$ 3,046,945</u>	<u>\$ 58,005</u>	<u>\$ 3,104,950</u>

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

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

For the Year Ended June 30, 2022

	<u>Ending cash balance</u>
Composition of cash:	
Checking account	\$ (367,165)
High school checking account	28,858
Money market account	3,347,116
High school money market account	21,904
Petty cash	<u>700</u>
Total Unified School District No. 219	3,031,413
Agency funds	<u>(46,900)</u>
Total Unified School District No. 219 (excluding agency funds)	<u>2,984,513</u>
Related municipal entity:	
Minneola Recreation Commission:	
Checking account	(399)
Money market account	<u>120,836</u>
Total related municipal entity	<u>120,437</u>
Total municipal financial reporting entity (excluding agency funds)	<u><u>\$ 3,104,950</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, 2022

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, 2022:

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

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

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.

If the municipality 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. For the year under audit, the municipality held a revenue neutral rate hearing on September 13, 2021.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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, Federal Grants, Gifts and Grants, Title II Teacher Quality, Title IV A, Title I, Textbook and Student Materials Revolving, Contingency Reserve, and the 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 \$98,730 subsequent to June 30, 2022, and as required by K.S.A. 72-5135 and 72-5145, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

B. COMPLIANCE WITH KANSAS STATUTES

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

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Music Contest fund, Resale (Baseball) fund, Baseball H.S. fund, and Juniors fund at the High School Activity fund level had a deficit balance of \$66, \$6, \$25, and \$1,598, respectively.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although the Federal Grants fund overspent its cash by \$82,154, according to K.S.A. 12-1664, the District is not prohibited from financing the federal share of a local program from current funds, if available.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds more than that allowed by budget. At year-end, the Bond and Interest fund had expenditures in excess of the amount allowed by the adopted budget of \$1,200.

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.

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. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$3,031,413 and the bank balance was \$3,329,984. Of the bank balance, \$250,000 was covered by federal depository insurance, \$3,079,984 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. LONG-TERM DEBT

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

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation refunding bonds:					
High School - Series 2012					
Issued March 1, 2012					
In the amount of \$2,945,000					
At interest rates of 2.0% to 3.0%					
Maturing September 1, 2024	\$1,305,000	\$ -	\$ 305,000	\$1,000,000	\$ 34,575
Voluntary early retirement	<u>64,340</u>	<u>-</u>	<u>18,383</u>	<u>45,957</u>	<u>-</u>
Total long-term debt	<u>\$1,369,340</u>	<u>\$ -</u>	<u>\$ 323,383</u>	<u>\$1,045,957</u>	<u>\$ 34,575</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>
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>\$ 1,000,000</u>	<u>\$ 46,050</u>	<u>\$ 1,046,050</u>

D. LONG-TERM DEBT (CONTINUED)

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.

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

2023	\$ 18,383
2024	18,383
2025	<u>9,191</u>
Total	<u>\$ 45,957</u>

E. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General fund	At-risk (K-12) fund	\$ 266,498	K.S.A. 72-5167
General fund	Food service fund	10,000	K.S.A. 72-5167
General fund	Special education fund	<u>268,195</u>	K.S.A. 72-5167
Total General fund		<u>544,693</u>	
Supplemental general fund	At-risk (K-12) fund	53,113	K.S.A. 72-5143
Supplemental general fund	Food service fund	<u>36,030</u>	K.S.A. 72-5143
Total Supplemental general fund		<u>89,143</u>	
Total operating transfers		<u>\$ 633,836</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.

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

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% for the year ended June 30, 2022.

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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org, by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603), or by calling 1-888-275-5737.

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

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

G. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$318,180 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022 the District's proportionate share of the collective net pension liability reported by KPERS was \$2,400,595. 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.

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, 2022.

I. RISK MANAGEMENT

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

J. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity, and future result of operations. The District is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

K. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 4, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note J above.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

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

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

For the Year Ended June 30, 2022

<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	\$ 2,485,709	\$ (177,416)	\$ 2,308,293	\$ 2,308,293	\$ -
Supplemental general	770,221	(35,596)	734,625	734,625	-
Special purpose funds:					
Preschool-aged at-risk	66,000	-	66,000	50,000	16,000
Driver training	23,000	-	23,000	8,799	14,201
At-risk (K-12)	319,611	-	319,611	319,611	-
Professional development	45,658	-	45,658	2,639	43,019
Parents as teachers	10,000	-	10,000	-	10,000
Capital outlay	440,000	-	440,000	312,256	127,744
Career and postsecondary education	-	-	-	-	-
Bilingual	-	-	-	-	-
Food service	353,877	-	353,877	297,233	56,644
Special education	327,550	-	327,550	268,194	59,356
KPERs contribution	345,524	-	345,524	318,180	27,344
Recreation	32,000	-	32,000	32,000	-
Bond and interest fund:					
Bond and interest	<u>339,575</u>	<u>-</u>	<u>339,575</u>	<u>340,775</u>	<u>(1,200)</u>
Total Unified School District No. 219	5,558,725	(213,012)	5,345,713	4,992,605	353,108
Related municipal entity:					
Minneola Recreation Commission:					
General	<u>133,726</u>	<u>-</u>	<u>133,726</u>	<u>21,328</u>	<u>112,398</u>
Total municipal financial reporting entity	<u>\$ 5,692,451</u>	<u>\$ (213,012)</u>	<u>\$ 5,479,439</u>	<u>\$ 5,013,933</u>	<u>\$ 465,506</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
State sources:				
State aid - general	\$ 2,128,923	\$ 2,124,763	\$ 2,241,672	\$ (116,909)
State aid - special education	214,678	181,739	244,037	(62,298)
Mineral production tax	1,210	1,792	-	1,792
Total receipts	<u>2,344,811</u>	<u>2,308,294</u>	<u>\$ 2,485,709</u>	<u>\$ (177,415)</u>
Expenditures:				
Instruction	745,567	759,797	\$ 805,783	\$ 45,986
Student support services	106,885	109,907	106,100	(3,807)
Instructional support staff	6,321	2,694	9,000	6,306
General administration	225,509	188,053	205,100	17,047
School administration	287,234	279,086	286,200	7,114
Central services	63,099	61,007	74,050	13,043
Operations and maintenance	289,960	226,440	314,445	88,005
Student transportation services	131,541	136,616	90,000	(46,616)
Operating transfers	488,695	544,693	595,031	50,338
Adjustment to comply with legal maximum budget	-	-	(177,416)	(177,416)
Total expenditures	<u>2,344,811</u>	<u>2,308,293</u>	<u>\$ 2,308,293</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	1		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 1</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 22,256	\$ 19,927	\$ 18,023	\$ 1,904
Current tax	565,244	632,973	601,860	31,113
Delinquent tax	7,027	10,250	9,023	1,227
Motor vehicle tax	27,567	28,545	25,150	3,395
State aid	92,943	90,359	94,737	(4,378)
Total receipts	<u>715,037</u>	<u>782,054</u>	<u>\$ 748,793</u>	<u>\$ 33,261</u>
Expenditures:				
Instruction	638,014	645,482	\$ 552,204	\$ (93,278)
Operating transfers	75,831	89,143	218,017	128,874
Adjustment to comply with legal maximum budget	<u>-</u>	<u>-</u>	<u>(35,596)</u>	<u>(35,596)</u>
Total expenditures	<u>713,845</u>	<u>734,625</u>	<u>\$ 734,625</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,192	47,429		
Unencumbered cash, beginning of year	<u>34,493</u>	<u>35,685</u>		
Unencumbered cash, end of year	<u>\$ 35,685</u>	<u>\$ 83,114</u>		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

PRESCHOOL-AGED AT-RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Fees	\$ 1,950	\$ -	\$ 1,000	\$ (1,000)
Windfarm donation	50,000	50,000	50,000	-
Transfer from general	-	-	15,000	(15,000)
Total receipts	51,950	50,000	<u>\$ 66,000</u>	<u>\$ (16,000)</u>
Expenditures:				
Instruction	51,950	50,000	<u>\$ 66,000</u>	<u>\$ 16,000</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

DRIVER TRAINING FUND

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

For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Interest	\$ 3,079	\$ -	\$ -	\$ -
State aid	-	3,782	3,840	(58)
Other	-	70	-	70
Transfer from general	-	-	4,000	(4,000)
Transfer from supplemental general	4,232	-	-	-
Total receipts	7,311	3,852	\$ 7,840	\$ (3,988)
Expenditures:				
Instruction	-	6,811	\$ 21,000	\$ 14,189
Vehicle operations and maintenance	-	1,988	2,000	12
Total expenditures	-	8,799	\$ 23,000	\$ 14,201
Receipts over (under) expenditures	7,311	(4,947)		
Unencumbered cash, beginning of year	8,824	16,135		
Unencumbered cash, end of year	\$ 16,135	\$ 11,188		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

AT-RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from general	\$ 201,182	\$ 266,498	\$ 246,594	\$ 19,904
Transfer from supplemental general	71,599	53,113	73,017	(19,904)
Total receipts	272,781	319,611	<u>\$ 319,611</u>	<u>\$ -</u>
Expenditures:				
Instruction	272,786	319,611	<u>\$ 319,611</u>	<u>\$ -</u>
Receipts over (under) expenditures	(5)	-		
Unencumbered cash, beginning of year	5	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
State aid	\$ 873	\$ -	\$ -	\$ -
Transfer from general	-	-	40,000	(40,000)
Total receipts	873	-	<u>\$ 40,000</u>	<u>\$ (40,000)</u>
Expenditures:				
Instructional support staff	4,686	2,639	<u>\$ 45,658</u>	<u>\$ 43,019</u>
Receipts over (under) expenditures	(3,813)	(2,639)		
Unencumbered cash, beginning of year	6,452	2,639		
Unencumbered cash, end of year	<u>\$ 2,639</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

PARENTS AS TEACHERS 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)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from general	\$ -	\$ -	<u>\$ 10,000</u>	<u>\$ (10,000)</u>
Expenditures:				
Student support services	-	-	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

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)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 6,662	\$ 5,890	\$ 3,432	\$ 2,458
Current tax	168,934	181,117	170,866	10,251
Delinquent tax	2,142	3,026	3,998	(972)
Motor vehicle tax	10,862	8,528	7,497	1,031
Interest	-	3,874	-	3,874
Total receipts	188,600	202,435	\$ 185,793	\$ 16,642
Expenditures:				
Instruction	3,909	15,423	\$ 25,000	\$ 9,577
Operations and maintenance	157,054	152,408	190,000	37,592
Transportation	-	144,425	150,000	5,575
Facilities acquisition and construction services	-	-	75,000	75,000
Total expenditures	160,963	312,256	\$ 440,000	\$ 127,744
Receipts over (under) expenditures	27,637	(109,821)		
Unencumbered cash, beginning of year	232,517	260,154		
Unencumbered cash, end of year	\$ 260,154	\$ 150,333		

See Independent Auditor's Report.

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

CAREER AND POSTSECONDARY EDUCATION FUND

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

For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		<u>2022</u>		
	<u>2021</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts:				
Transfer from general	\$ -	\$ -	<u>\$ 10,000</u>	<u>\$ (10,000)</u>
Expenditures:				
Student transportation services	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

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

BILINGUAL FUND

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

For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from supplemental general	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction	-	-	\$ -	\$ -
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	1,789	1,789		
Unencumbered cash, end of year	\$ 1,789	\$ 1,789		

See Independent Auditor's Report.

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

FOOD SERVICE FUND

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

For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Charges for services	\$ 42,156	\$ 45,629	\$ 32,445	\$ 13,184
State aid	2,171	1,487	1,399	88
Federal aid	174,939	207,126	216,707	(9,581)
Windfarm donation	50,000	-	-	-
Other	2,975	1,931	-	1,931
Transfer from general	-	10,000	25,400	(15,400)
Transfer from supplemental general	-	36,030	70,000	(33,970)
Total receipts	<u>272,241</u>	<u>302,203</u>	<u>\$ 345,951</u>	<u>\$ (43,748)</u>
Expenditures:				
Food service operations	<u>280,069</u>	<u>297,233</u>	<u>\$ 353,877</u>	<u>\$ 56,644</u>
Receipts over (under) expenditures	(7,828)	4,970		
Unencumbered cash, beginning of year	<u>15,874</u>	<u>8,046</u>		
Unencumbered cash, end of year	<u>\$ 8,046</u>	<u>\$ 13,016</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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Federal aid	\$ 3,321	\$ -	\$ -	\$ -
Transfer from general	287,513	268,195	244,037	24,158
Transfer from supplemental general	-	-	75,000	(75,000)
Total receipts	290,834	268,195	\$ 319,037	\$ (50,842)
Expenditures:				
Instruction	295,110	266,806	\$ 270,000	\$ 3,194
Instructional support staff	-	20	20,000	19,980
Student transportation services	696	1,368	37,550	36,182
Total expenditures	295,806	268,194	\$ 327,550	\$ 59,356
Receipts over (under) expenditures	(4,972)	1		
Unencumbered cash, beginning of year	4,972	-		
Unencumbered cash, end of year	\$ -	\$ 1		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
State aid	\$ 296,333	\$ 318,180	\$ 345,524	\$ (27,344)
Expenditures:				
Instruction	188,559	205,445	\$ 214,633	\$ 9,188
Student support services	12,886	14,540	10,494	(4,046)
Instructional support staff	-	-	10,151	10,151
General administration	20,051	17,162	2,581	(14,581)
School administration	33,178	33,878	37,849	3,971
Central services	7,041	7,563	23,313	15,750
Operations and maintenance	18,019	20,491	25,961	5,470
Student transportation services	5,749	6,417	2,065	(4,352)
Food service operations	10,850	12,684	18,477	5,793
Total expenditures	296,333	318,180	\$ 345,524	\$ 27,344
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 1,030	\$ 982	\$ 533	\$ 449
Current tax	28,207	28,930	28,486	444
Delinquent tax	339	490	445	45
Motor vehicle tax	1,444	1,347	1,191	156
Mineral production tax	-	2	-	2
Total receipts	31,020	31,751	<u>\$ 30,655</u>	<u>\$ 1,096</u>
Expenditures:				
Community service operations	30,000	32,000	<u>\$ 32,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	1,020	(249)		
Unencumbered cash, beginning of year	6,543	7,563		
Unencumbered cash, end of year	<u>\$ 7,563</u>	<u>\$ 7,314</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, 2022

	<u>Federal grants</u>	<u>Gifts and grants</u>	<u>Title II teacher quality</u>
Receipts:			
Federal aid	\$ 69,633	\$ -	\$ 6,416
Textbook rental fees and sales	-	-	-
Windfarm donation	-	716,141	-
Other	-	17,161	-
	<u>69,633</u>	<u>733,302</u>	<u>6,416</u>
Total receipts			
Expenditures:			
Instruction	148,600	137,800	-
Instructional support staff	-	-	6,416
Operations and maintenance	3,187	15,550	-
Facility acquisition and construction services	-	4,444	-
	<u>151,787</u>	<u>157,794</u>	<u>6,416</u>
Total expenditures			
Receipts over (under) expenditures	(82,154)	575,508	-
Unencumbered cash, beginning of year	<u>-</u>	<u>1,584,165</u>	<u>-</u>
Unencumbered cash (deficit), end of year	<u>\$ (82,154)</u>	<u>\$ 2,159,673</u>	<u>\$ -</u>

See Independent Auditor's Report.

Title IV A	Title I	Textbook and student materials revolving	Contingency reserve	Total
\$ 12,273	\$ 47,678	\$ -	\$ -	\$ 136,000
-	-	10,441	-	10,441
-	-	-	-	716,141
-	-	-	-	17,161
12,273	47,678	10,441	-	879,743
11,432	47,678	1,410	-	346,920
841	-	-	-	7,257
-	-	-	-	18,737
-	-	-	-	4,444
12,273	47,678	1,410	-	377,358
-	-	9,031	-	502,385
-	-	15,172	180,572	1,779,909
\$ -	\$ -	\$ 24,203	\$ 180,572	\$ 2,282,294

**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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	\$ 10,947	\$ 8,422	\$ 7,502	\$ 920
Current tax	238,974	229,252	217,912	11,340
Delinquent tax	3,332	4,677	3,813	864
Motor vehicle tax	14,111	13,418	11,785	1,633
Windfarm donation	100,000	70,000	70,000	-
Total receipts	<u>367,364</u>	<u>325,769</u>	<u>\$ 311,012</u>	<u>\$ 14,757</u>
Expenditures:				
Debt service:				
Principal	290,000	305,000	\$ 305,000	\$ -
Interest	43,500	34,575	34,575	-
Commission and postage	-	1,200	-	(1,200)
Total expenditures	<u>333,500</u>	<u>340,775</u>	<u>\$ 339,575</u>	<u>\$ (1,200)</u>
Receipts over (under) expenditures	33,864	(15,006)		
Unencumbered cash, beginning of year	<u>348,239</u>	<u>382,103</u>		
Unencumbered cash, end of year	<u>\$ 382,103</u>	<u>\$ 367,097</u>		

See Independent Auditor's Report.

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

DISTRICT ACTIVITY FUNDS

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

For the Year Ended June 30, 2022

<u>Fund</u>	<u>Beginning unencumbered cash balance (deficit)</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
Athletics	\$ 2,915	\$ 19,470	\$ 18,453	\$ 3,932	\$ -	\$ 3,932
Quiz bowl	789	839	377	1,251	-	1,251
6th grade honor band	160	954	914	200	-	200
Music contest	(79)	4,010	3,997	(66)	-	(66)
Plays/musical	222	-	79	143	-	143
Yearbook	1,367	1,995	1,509	1,853	-	1,853
Forensics	140	492	632	-	-	-
ENEL scholarship	1,875	10,000	8,827	3,048	-	3,048
Total district activity funds	<u>\$ 7,389</u>	<u>\$ 37,760</u>	<u>\$ 34,788</u>	<u>\$ 10,361</u>	<u>\$ -</u>	<u>\$ 10,361</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, 2022

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance (deficit)</u>
Student organization funds:				
High school cheerleaders	\$ 1,452	\$ 1,008	\$ 1,333	\$ 1,127
Junior high cheerleaders	343	696	690	349
Class leadership	761	276	287	750
Honor society	1,204	306	631	879
Student council	3,775	2,491	2,495	3,771
HS student incentives	4,290	1,209	2,762	2,737
Band organization	5,844	9,861	12,294	3,411
Seniors	183	55	180	58
Juniors	58	2,097	3,753	(1,598)
Sophomores	1,205	27,293	21,007	7,491
Total student organization funds	19,115	45,292	45,432	18,975
Clearing funds:				
High school activity fund resale	6,207	25,955	10,738	21,424
District clearing fund	6,227	4,528	4,254	6,501
Total clearing funds	12,434	30,483	14,992	27,925
Total agency funds	\$ 31,549	\$ 75,775	\$ 60,424	\$ 46,900

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		Variance
	2021	Actual	Budget	favorable (unfavorable)
Receipts:				
Appropriation from Unified School District No. 219	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Fees	1,371	-	-	-
Donations	12,105	5,415	-	5,415
Interest	163	175	150	25
Total receipts	43,639	35,590	\$ 30,150	\$ 5,440
Expenditures:				
Baseball field improvements and maintenance	-	-	\$ 50,000	\$ 50,000
Equipment and maintenance	7,770	7,843	20,000	12,157
Miscellaneous	72	151	14,726	14,575
Utilities	-	-	2,000	2,000
Administration	8,834	6,884	10,000	3,116
Donations	1,650	1,500	10,000	8,500
Activity fees	650	450	2,000	1,550
Uniforms, shirts and caps	2,160	1,305	10,000	8,695
Officiating fees	1,070	3,195	15,000	11,805
Total expenditures	22,206	21,328	\$ 133,726	\$ 112,398
Receipts over (under) expenditures	21,433	14,262		
Unencumbered cash, beginning of year	84,742	106,175		
Unencumbered cash, end of year	\$ 106,175	\$ 120,437		

See Independent Auditor's Report.