UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED JUNE 30, 2023

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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, 2023, 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued our report thereon dated November 4, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

December 7, 2023

UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2023

Fund	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	$ 1	$ -	$ 2,573,457
Supplemental general	83,114	-	747,328
Total general funds	83,115	-	3,320,785
Special purpose funds:			
Preschool-aged at-risk	-	-	51,350
Driver training	11,188	-	2,980
At-risk (K-12)	-	-	521,034
Professional development	-	-	7,503
Parents as teachers	-	-	-
Capital outlay	150,333	-	191,507
Career and postsecondary education	-	-	-
Bilingual	1,789	-	-
Food service	13,016	-	294,738
Special education	1	-	341,492
KPERS contribution	-	-	328,583
Recreation	7,314	-	30,584
Federal grants	(82,154)	3,456	353,965
Gifts and grants	2,159,673	2,755	612,086
Title IV A	-	-	12,369
Title I	-	-	51,745
Textbook and student materials revolving	24,203	-	9,122
Contingency reserve	180,572	-	-
District activity funds	10,361	-	68,795
Total special purpose funds	2,476,296	6,211	2,877,853
Bond and interest fund:			
Bond and interest	367,097	-	346,512
Total Unified School District No. 219	2,926,508	6,211	6,545,150
Related municipal entity:			
Minneola Recreation Commission:			
General	120,437	-	51,911
Total municipal financial reporting entity (excluding agency funds)	$ 3,046,945	$ 6,211	$ 6,597,061

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 2,573,226	$ 232	$ 17,196	$ 17,428
756,358	74,084	-	74,084
3,329,584	74,316	17,196	91,512
51,350	-	-	-
4,543	9,625	-	9,625
444,150	76,884	-	76,884
5,449	2,054	-	2,054
-	-	-	-
35,375	306,465	-	306,465
-	-	-	-
-	1,789	-	1,789
291,452	16,302	-	16,302
291,951	49,542	-	49,542
328,583	-	-	-
29,400	8,498	-	8,498
333,606	(58,339)	4,969	(53,370)
126,313	2,648,201	-	2,648,201
12,369	-	-	-
51,745	-	-	-
7,633	25,692	-	25,692
-	180,572	-	180,572
50,955	28,201	-	28,201
2,064,874	3,295,486	4,969	3,300,455
340,275	373,334	-	373,334
5,734,733	3,743,136	22,165	3,765,301
38,161	134,187	-	134,187
$ 5,772,894	$ 3,877,323	$ 22,165	$ 3,899,488

UNIFIED SCHOOL DISTRICT NO. 219
MINNEOLA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended June 30, 2023

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	Ending cash balance
Composition of cash:	
Checking account	$ (264,950)
High school checking account	48,171
Money market account	1,806,722
High school money market account	21,973
Certificates of deposit	2,200,000
Petty cash	700
Total Unified School District No. 219	3,812,616
Agency funds	(47,315)
Total Unified School District No. 219 (excluding agency funds)	3,765,301
Related municipal entity:	
Minneola Recreation Commission:	
Checking account	14,637
Money market account	119,550
Total related municipal entity	134,187
Total municipal financial reporting entity (excluding agency funds)	$ 3,899,488

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, 2023

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, 2023:

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 the 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 did hold a revenue neutral rate hearing.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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. The budget was amended for the following funds:

Fund	Original budget	Amended budget
General	$ 2,488,906	$ 2,626,532
At-risk (K-12)	326,794	444,150

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 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.

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. Although the Federal Grants fund overspent its cash by $58,339, 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 District did not make the mandatory purchases of products and services offered by Kansas industries for the blind and severely disabled as required by K.S.A. 75-3317 – 75-3322.

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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $3,812,616 and the bank balance was $4,138,494. Of the bank balance, $250,000 was covered by federal depository insurance, $3,888,494 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, 2023 were as follows:

Issue	Balance beginning of year	Additions	Reductions/ net change	Balance end of year	Interest paid
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	$1,000,000	$ -	$ 315,000	$ 685,000	$ 25,275
Voluntary early retirement	45,957	-	18,383	27,574	-
Total long-term debt	$1,045,957	$ -	$ 333,383	$ 712,574	$ 25,275

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

	Principal due	Interest due	Total due
2024	$ 335,000	$ 15,525	$ 350,525
2025	350,000	5,250	355,250
Total	$ 685,000	$ 20,775	$ 705,775

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:

2024	$ 18,383
2025	9,191
Total	$ 27,574

E. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General fund	At-risk (K-12) fund	$ 356,181	K.S.A. 72-5167
General fund	Special education fund	291,492	K.S.A. 72-5167
Total General fund		647,673	
Supplemental general fund	At-risk (K-12) fund	89,853	K.S.A. 72-5143
Supplemental general fund	Food service fund	26,409	K.S.A. 72-5143
Total Supplemental general fund		116,262	
Total operating transfers		$ 763,935	

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, 2023.

Compensated absences. The District's policies regarding vacation permit the Superintendent, full-time, and part-time non-certified staff the following maximum vacations respectively: fifteen 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $328,583 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023 the District's proportionate share of the collective net pension liability reported by KPERS was $2,994,999. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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, 2023.

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. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 6, 2023, the date on which the financial statement was available to be used. The District's evaluation concluded that the following subsequent event is required to be recognized or disclosed in the financial statement:

During the November 7, 2023 general election the voters of the District passed the $15.01 million bond issue to pay estimated project costs of $16.73 million to fund a school improvement project.

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, 2023

Fund	Certified budget	Adjustment to comply with legal maximum budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General funds:					
General	$ 2,626,532	$ (53,306)	$ 2,573,226	$ 2,573,226	$ -
Supplemental general	784,738	-	784,738	756,358	28,380
Special purpose funds:					
Preschool-aged at-risk	66,000	-	66,000	51,350	14,650
Driver training	11,580	-	11,580	4,543	7,037
At-risk (K-12)	444,150	-	444,150	444,150	-
Professional development	33,000	-	33,000	5,449	27,551
Parents as teachers	10,000	-	10,000	-	10,000
Capital outlay	388,000	-	388,000	35,375	352,625
Career and postsecondary education	-	-	-	-	-
Bilingual	-	-	-	-	-
Food service	314,200	-	314,200	291,452	22,748
Special education	342,420	-	342,420	291,951	50,469
KPERS contribution	337,271	-	337,271	328,583	8,688
Recreation	29,400	-	29,400	29,400	-
Bond and interest fund:					
Bond and interest	340,275	-	340,275	340,275	-
Total Unified School District No. 219	5,727,566	(53,306)	5,674,260	5,152,112	522,148
Related municipal entity:					
Minneola Recreation Commission:					
General	152,207	-	152,207	38,161	114,046
Total municipal financial reporting entity	$ 5,879,773	$ (53,306)	$ 5,826,467	$ 5,190,273	$ 636,194

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State sources:				
State aid - general	$ 2,124,763	$ 2,388,850	$ 2,388,572	$ 278
State aid - special education	181,739	182,927	236,160	(53,233)
Mineral production tax	1,792	1,680	1,800	(120)
Total receipts	2,308,294	2,573,457	$ 2,626,532	$ (53,075)
Expenditures:				
Instruction	759,797	707,404	$ 805,894	$ 98,490
Student support services	109,907	111,714	119,890	8,176
Instructional support staff	2,694	10,062	3,500	(6,562)
General administration	188,053	227,803	169,360	(58,443)
School administration	279,086	269,236	306,320	37,084
Central services	61,007	18,024	61,045	43,021
Operations and maintenance	226,440	455,229	232,000	(223,229)
Student transportation services	136,616	126,081	142,000	15,919
Operating transfers	544,693	647,673	786,523	138,850
Adjustment to comply with legal maximum budget	-	-	(53,306)	(53,306)
Total expenditures	2,308,293	2,573,226	$ 2,573,226	$ -
Receipts over (under) expenditures	1	231		
Unencumbered cash, beginning of year	-	1		
Unencumbered cash, end of year	$ 1	$ 232		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	$ 19,927	$ 8,016	$ 6,504	$ 1,512
Current tax	632,973	627,294	593,503	33,791
Delinquent tax	10,250	4,599	7,363	(2,764)
Motor vehicle tax	28,545	26,826	27,680	(854)
State aid	90,359	80,593	80,593	-
Total receipts	782,054	747,328	$ 715,643	$ 31,685
Expenditures:				
Instruction	645,482	635,612	$ 639,121	$ 3,509
Operations and maintenance	-	4,484	-	(4,484)
Operating transfers	89,143	116,262	145,617	29,355
Total expenditures	734,625	756,358	$ 784,738	$ 28,380
Receipts over (under) expenditures	47,429	(9,030)		
Unencumbered cash, beginning of year	35,685	83,114		
Unencumbered cash, end of year	$ 83,114	$ 74,084		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ -	$ 1,350	$ 1,000	$ 350
Windfarm donation	50,000	50,000	50,000	-
Transfer from general	-	-	15,000	(15,000)
Total receipts	50,000	51,350	$ 66,000	$ (14,650)
Expenditures:				
Instruction	50,000	51,350	$ 66,000	$ 14,650
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

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 3,782	$ 1,680	$ 1,620	$ 60
Other	70	1,300	-	1,300
Total receipts	3,852	2,980	$ 1,620	$ 1,360
Expenditures:				
Instruction	6,811	4,042	$ 6,580	$ 2,538
Vehicle operations and maintenance	1,988	501	5,000	4,499
Total expenditures	8,799	4,543	$ 11,580	$ 7,037
Receipts over (under) expenditures	(4,947)	(1,563)		
Unencumbered cash, beginning of year	16,135	11,188		
Unencumbered cash, end of year	$ 11,188	$ 9,625		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Windfarm donation	$ -	$ 75,000	$ -	$ 75,000
Transfer from general	266,498	356,181	356,181	-
Transfer from supplemental general	53,113	89,853	87,969	1,884
Total receipts	319,611	521,034	$ 444,150	$ 76,884
Expenditures:				
Instruction	319,611	444,150	$ 444,150	$ -
Receipts over (under) expenditures	-	76,884		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 76,884		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Interest	$ -	$ 6,703	$ -	$ 6,703
State aid	-	800	1,500	(700)
Transfer from general	-	-	30,000	(30,000)
Total receipts	-	7,503	$ 31,500	$ (23,997)
Expenditures:				
Instructional support staff	2,639	5,449	$ 33,000	$ 27,551
Receipts over (under) expenditures	(2,639)	2,054		
Unencumbered cash, beginning of year	2,639	-		
Unencumbered cash, end of year	$ -	$ 2,054		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general	$ -	$ -	$ 10,000	$ (10,000)
Expenditures:				
Student support services	-	-	$ 10,000	$ 10,000
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

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	$ 5,890	$ 2,276	$ 433	$ 1,843
Current tax	181,117	179,978	169,285	10,693
Delinquent tax	3,026	1,412	2,090	(678)
Motor vehicle tax	8,528	7,841	8,132	(291)
Interest	3,874	-	3,873	(3,873)
Total receipts	202,435	191,507	$ 183,813	$ 7,694
Expenditures:				
Instruction	15,423	22,709	$ 33,000	$ 10,291
Student support services	-	685	-	(685)
Operations and maintenance	152,408	11,981	205,000	193,019
Transportation	144,425	-	100,000	100,000
Facilities acquisition and construction services	-	-	50,000	50,000
Total expenditures	312,256	35,375	$ 388,000	$ 352,625
Receipts over (under) expenditures	(109,821)	156,132		
Unencumbered cash, beginning of year	260,154	150,333		
Unencumbered cash, end of year	$ 150,333	$ 306,465		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general	$ -	$ -	$ 10,000	$ (10,000)
Expenditures:				
Student transportation services	-	-	$ -	$ -
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

BILINGUAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance 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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Charges for services	$ 45,629	$ 91,387	$ 118,745	$ (27,358)
State aid	1,487	1,753	1,703	50
Federal aid	207,126	169,932	133,746	36,186
Other	1,931	5,257	-	5,257
Transfer from general	10,000	-	25,000	(25,000)
Transfer from supplemental general	36,030	26,409	35,000	(8,591)
Total receipts	302,203	294,738	$ 314,194	$ (19,456)
Expenditures:				
Food service operations	297,233	291,452	$ 314,200	$ 22,748
Receipts over (under) expenditures	4,970	3,286		
Unencumbered cash, beginning of year	8,046	13,016		
Unencumbered cash, end of year	$ 13,016	$ 16,302		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Windfarm donation	$ -	$ 50,000	$ -	$ 50,000
Transfer from general	268,195	291,492	312,720	(21,228)
Transfer from supplemental general	-	-	30,000	(30,000)
Total receipts	268,195	341,492	$ 342,720	$ (1,228)
Expenditures:				
Instruction	266,806	290,940	$ 312,720	$ 21,780
Instructional support staff	20	-	-	-
Student transportation services	1,368	1,011	-	(1,011)
Vehicle operating service	-	-	29,700	29,700
Total expenditures	268,194	291,951	$ 342,420	$ 50,469
Receipts over (under) expenditures	1	49,541		
Unencumbered cash, beginning of year	-	1		
Unencumbered cash, end of year	$ 1	$ 49,542		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 318,180	$ 328,583	$ 337,271	$ (8,688)
Expenditures:				
Instruction	205,445	216,578	$ 209,506	$ (7,072)
Student support services	14,540	13,878	10,243	(3,635)
Instructional support staff	-	-	9,909	9,909
General administration	17,162	22,896	2,519	(20,377)
School administration	33,878	32,424	36,945	4,521
Central services	7,563	2,014	22,756	20,742
Operations and maintenance	20,491	21,985	25,341	3,356
Student transportation services	6,417	6,554	2,015	(4,539)
Food service operations	12,684	12,254	18,037	5,783
Total expenditures	318,180	328,583	$ 337,271	$ 8,688
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	$ 982	$ 363	$ 28	$ 335
Current tax	28,930	28,708	26,962	1,746
Delinquent tax	490	221	334	(113)
Motor vehicle tax	1,347	1,292	1,337	(45)
Mineral production tax	2	-	-	-
Total receipts	31,751	30,584	$ 28,661	$ 1,923
Expenditures:				
Community service operations	32,000	29,400	$ 29,400	$ -
Receipts over (under) expenditures	(249)	1,184		
Unencumbered cash, beginning of year	7,563	7,314		
Unencumbered cash, end of year	$ 7,314	$ 8,498		

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, 2023

	Federal grants	Gifts and grants	Title IV A
Receipts:			
Federal aid	$ 353,965	$ -	$ 12,369
Textbook rental fees and sales	-	-	-
Windfarm donation	-	577,864	-
Interest	-	32,134	-
Other	-	2,088	-
Total receipts	353,965	612,086	12,369
Expenditures:			
Instruction	238,176	126,269	12,369
Student support services	72,755	-	-
Instructional support staff	9,712	-	-
Operations and maintenance	12,963	44	-
Total expenditures	333,606	126,313	12,369
Receipts over (under) expenditures	20,359	485,773	-
Unencumbered cash (deficit), beginning of year	(82,154)	2,159,673	-
Prior year canceled encumbrances	3,456	2,755	-
Unencumbered cash (deficit), end of year	$ (58,339)	$ 2,648,201	$ -

See Independent Auditor's Report.

Title I	Textbook and student materials revolving	Contingency reserve	Total
$ 51,745	$ -	$ -	$ 418,079
-	9,122	-	9,122
-	-	-	577,864
-	-	-	32,134
-	-	-	2,088
51,745	9,122	-	1,039,287
51,745	7,633	-	436,192
-	-	-	72,755
-	-	-	9,712
-	-	-	13,007
51,745	7,633	-	531,666
-	1,489	-	507,621
-	24,203	180,572	2,282,294
-	-	-	6,211
$ -	$ 25,692	$ 180,572	$ 2,796,126

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared revenue:				
Ad valorem property:				
Tax in process	$ 8,422	$ 2,902	$ 2,285	$ 617
Current tax	229,252	230,763	218,292	12,471
Delinquent tax	4,677	1,964	2,666	(702)
Motor vehicle tax	13,418	10,883	11,131	(248)
Windfarm donation	70,000	100,000	100,000	-
Total receipts	325,769	346,512	$ 334,374	$ 12,138
Expenditures:				
Debt service:				
Principal	305,000	315,000	$ 315,000	$ -
Interest	34,575	25,275	25,275	-
Commission and postage	1,200	-	-	-
Total expenditures	340,775	340,275	$ 340,275	$ -
Receipts over (under) expenditures	(15,006)	6,237		
Unencumbered cash, beginning of year	382,103	367,097		
Unencumbered cash, end of year	$ 367,097	$ 373,334		

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, 2023

Fund	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Athletics	$ 3,932	$ 45,293	$ 35,798	$ 13,427	$ -	$ 13,427
Quiz bowl	1,251	865	984	1,132	-	1,132
6th grade honor band	200	740	785	155	-	155
Music contest	(66)	4,572	4,255	251	-	251
Plays/musical	143	-	66	77	-	77
Yearbook	1,853	1,335	109	3,079	-	3,079
Forensics	-	990	345	645	-	645
ENEL scholarship	3,048	15,000	8,613	9,435	-	9,435
Total district activity funds	$ 10,361	$ 68,795	$ 50,955	$ 28,201	$ -	$ 28,201

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, 2023

Fund	Beginning cash balance (deficit)	Receipts	Disbursements	Ending cash balance
Student organization funds:				
High school cheerleaders	$ 1,127	$ 4,920	$ 1,982	$ 4,065
Junior high cheerleaders	349	2,945	1,165	2,129
Class leadership	750	1,227	1,473	504
Honor society	879	1,273	571	1,581
Student council	3,771	1,795	4,113	1,453
HS student incentives	2,737	3,339	6,076	-
Band organization	3,411	100	-	3,511
Seniors	58	402	460	-
Juniors	(1,598)	9,489	6,800	1,091
Sophomores	7,491	40,065	33,652	13,904
Total student organization funds	18,975	65,555	56,292	28,238
Clearing funds:				
High school activity fund resale	21,424	8,593	16,312	13,705
District clearing fund	6,501	1,714	2,843	5,372
Total clearing funds	27,925	10,307	19,155	19,077
Total agency funds	$ 46,900	$ 75,862	$ 75,447	$ 47,315

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Appropriation from Unified School District No. 219	$ 30,000	$ 32,000	$ 30,000	$ 2,000
Donations	5,415	19,534	-	19,534
Interest	175	385	190	195
Miscellaneous	-	(8)	-	(8)
Total receipts	35,590	51,911	$ 30,190	$ 21,721
Expenditures:				
Baseball field improvements and maintenance	-	-	$ 50,000	$ 50,000
Equipment and maintenance	7,843	4,648	30,000	25,352
Miscellaneous	151	98	10,000	9,902
Utilities	-	1,109	1,000	(109)
Administration	6,884	12,781	18,000	5,219
Donations	1,500	10,878	13,207	2,329
Activity fees	450	450	10,000	9,550
Uniforms, shirts and caps	1,305	4,897	10,000	5,103
Officiating fees	3,195	3,300	10,000	6,700
Total expenditures	21,328	38,161	$ 152,207	$ 114,046
Receipts over (under) expenditures	14,262	13,750		
Unencumbered cash, beginning of year	106,175	120,437		
Unencumbered cash, end of year	$ 120,437	$ 134,187		

See Independent Auditor's Report.