SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 203

FINANCIAL STATEMENT WITH
SUPPLEMENTARY INFORMATION
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 203
Kansas City, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 203, Kansas City, Kansas, 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 financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 203, 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 balance of Unified School District No. 203, 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 2.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 2 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Emphasis of Matter

As discussed in Note 11 to the financial statement, beginning unencumbered cash balances in the Bond and Interest Fund, Construction Fund and Capital Outlay Fund have been restated to reflect the correction of errors occurring in prior years. As a result, total beginning unencumbered cash increased by $1,095,744. Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for 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 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 203, as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated March 29, 2023 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 http://www.admin.ks.gov/offices/account-reports/local-government/municipal-services. 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 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 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, after the effects of the corrections described in Note 11, on the basis of accounting described in Note 2.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Tile 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is not required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information financial statement itself, and other additional procedures in accordance with auditing standards general accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2024, on our consideration of Unified School District No. 203's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 203's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 203's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
September 12, 2024

UNIFIED SCHOOL DISTRICT NO. 203 STATEMENT 1
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

Funds	Restated Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ 187,094	$ 18,932,282	$ 19,119,376	$ -	$ 36,653	$ 36,653
Supplemental General	736,390	5,952,310	6,041,315	647,385	73,985	721,370
Special Purpose Funds:						
Federal	(13,728)	127,393	173,656	(59,991)	-	(59,991)
At Risk (4 Year Old)	9,657	130,000	138,945	712	-	712
At Risk (K-12)	197,429	1,734,100	1,500,000	431,529	-	431,529
Bilingual	39,387	190,000	191,784	37,603	-	37,603
Virtual Education	14,202	82,450	80,808	15,844	-	15,844
Capital Outlay	472,474	2,981,048	3,191,006	262,516	112,860	375,376
Food Service	739,915	1,463,182	1,082,109	1,120,988	-	1,120,988
Professional Development	16,989	57,370	46,000	28,359	-	28,359
Parents as Teachers	4,558	-	-	4,558	-	4,558
Summer School	25,937	-	-	25,937	-	25,937
Special Education	1,541,595	4,205,089	5,613,095	133,589	6,309	139,898
Cost of Living	57,488	525,622	540,668	42,442	-	42,442
Career and Postsecondary Education	68,273	897,738	910,215	55,796	2,922	58,718
Gifts and Grants	556,581	350,210	334,246	572,545	93,175	665,720
KPERS Special Retirement Contribution	-	2,374,619	2,374,619	-	-	-
Contingency Reserve	429,475	-	270,248	159,227	-	159,227
Textbook and Student Material Revolving	603,134	197,543	308,365	492,312	40,152	532,464

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

UNIFIED SCHOOL DISTRICT NO. 203 STATEMENT 1
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

Funds	Restated Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds:						
ESSER I	$ (3,446)	$ 3,446	$ -	$ -	$ -	$ -
ESSER II	(308,768)	217,668	140,707	(231,807)	-	(231,807)
ESSER III	-	233,671	835,728	(602,057)	-	(602,057)
District Activity	105,915	138,393	188,517	55,791	-	55,791
Bond and Interest Fund:				-		
Bond and Interest	6,031,725	7,409,236	5,963,874	7,477,087	-	7,477,087
Capital Project Fund:				-		
Construction	2,565,560	70,939,331	16,504,079	57,000,812	1,779,648	58,780,460
Trust fund:				-		
Scholarship	97,872	140	2,250	95,762	-	95,762
TOTAL REPORTING ENTITY						
(EXCLUDING AGENCY FUNDS)	$ 14,175,708	$ 119,142,841	$ 65,551,610	$ 67,766,939	$ 2,145,704	$ 69,912,643
COMPOSITION OF CASH						
Checking						$ 10,943,010
Checking - Activity Accounts						377,259
Savings						1,031,167
Kansas Municipal Investment Pool						2,553,195
Other Securities						55,388,692
Total Cash						70,293,323
Agency Funds per Schedule 3						(380,680)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)						$ 69,912,643

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

1. REPORTING ENTITY

Unified School District No. 203 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 203. There are no related municipal entities presented.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a, waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2023:

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

Special Purpose Fund – Used to account for the proceeds of specific tax levies and other specific regulatory sources (other than Capital Project and tax levies for long-term debt) that are intended for a specified purpose.

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of long-term debt.

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

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

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

3. BUDGETARY INFORMATION

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District held a revenue neutral rate hearing for the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. The budget was amended for the General and At Risk (K-12) Funds.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 capital project funds, trust funds, and the following special purpose funds:

Federal Fund	Contingency Reserve Fund	District Activity Fund
Textbook and Student	ESSER I Fund	
Materials Revolving Fund	ESSER II Fund	
Gifts and Grants Fund	ESSER III Fund	

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

4. DEPOSITS AND INVESTMENTS

As of June 30, 2023, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity Less Than 1 Year	Investment Maturity 1 - 2 Years	Rating U.S.
Kansas Municipal Investment Pool	$ 2,553,195	$ 2,553,195	$ -	N/A
Treasury Notes	45,200,503	43,211,788	1,988,715	Moody Aaa
Money Market Government Portfolio	10,833,341	10,833,341	-	
Total Fair Value	$ 58,587,039	$ 56,598,324	$ 1,988,715	
Securities at cost	$ 57,941,887	$ 55,969,375	$ 1,972,512	
Unrealized gain	$ 645,152	$ 628,949	$ 16,203	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank 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.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2023, is as follows:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	4.36%
Treasury Notes	77.15%
Money Market Government Portfolio	18.49%
	100.00%

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, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $12,351,436 and the bank balance was $14,135,162. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and the remaining $13,885,162 was

collateralized with securities held by the pledging financial institution's agent in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2023, the District had invested $2,553,195 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

5. CAPITAL PROJECTS

Capital projects have been authorized for District improvements:

Project	Authorized	Expended to Date
Construction of new school building for grades three through five, and improves to other existing facilities	$ 38,088,021	$ 38,088,021
Purchase and improve sites and construct, equip, furnish, repair, remodel and make additions to buildings, including acquisition of new and upgraded computer and communications technology	69,566,289	12,565,478

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Year Old) Fund	K.S.A 72-6428	$ 130,000
General Fund	At Risk (K-12) Fund	K.S.A 72-6428	1,240,576
General Fund	Virtual Education Fund	K.S.A 72-6428	80,000
General Fund	Professional Development Fund	K.S.A 72-6428	50,000
General Fund	Special Education Fund	K.S.A 72-6428	3,999,490
General Fund	Career and Postsecondary Education Fund	K.S.A 72-6428	850,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A 72-6433	407,354
Supplemental General Fund	Bilingual Fund	K.S.A 72-6433	190,000
Contingency Fund	Cost of Living Fund	Board approval	270,248

7. 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.

Death and Disability Other Post Employment Benefits. As provided by K.S.A 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

Compensated Absences. Accumulated vacation and sick leave paid during the current year are shown as an expenditure in the General Fund.

District policy requires the cancellation of accumulated sick leave upon termination of employment. Upon retirement, teachers who have a minimum of ten years of service may be paid 90% of the substitute teacher rate at the time for the first 50 days of accumulated sick leave and 100% of the substitute teacher rate for 51-100 days of accumulated sick leave. If a teacher has eight years of service and has accumulated sick leave of at least 66 days, the teacher may request by June 15 each year to be paid for any days accumulated over 65 at 90% of the substitute teacher rate in effect at the time.

Classified employees retiring after a minimum of ten consecutive years of service may be paid for all accumulated unused sick leave at 30% of the daily rate for the first 50 days of accumulated sick leave and 35% of the daily rate for 51-100 days of accumulated sick leave. If a classified employee has five consecutive years of service and has accumulated at least 66 days of sick leave, the employee may request by June 15 each year to be paid for any days over 65 at 30% of the daily rate of pay in effect at that time.

8. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute House Bill 2002 authorized delay of $194.0 in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

In 2021, the 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 $2,374,619 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 $21,944,127. 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.

9. RISK MANAGEMENT AND UNCERTAINTIES

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

10. COMPLIANCE WITH KANSAS STATUTES

K.S.A. 79-2935 notes that expenditure, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures. Expenditures exceeded the adopted budget in the Capital Outlay Fund in the amount of $45,355

Additionally, in accordance with K.S.A. 10-1113, the cash basis law requires that no indebtedness be created for a fund in excess of available monies in that fund. It was noted that the federal fund including Title I and Supporting Effective Instruction as well as ESSER II and ESSER III had negative unencumbered cash at year end pending reimbursements from the State of Kansas.

11. CORRECTION OF ERRORS

Subsequent to the issuance of the June 30, 2022 financial statements, certain errors affecting June 30, 2022 balances as previously reported were discovered. Specifically, investment income received by the District on 2018 bond proceeds had not been reflected as a receipt in prior financial statements. An adjustment has been made to correct the error which increased beginning unencumbered cash in the Construction Fund by $1,095,744. This adjustment resulted in total beginning unencumbered cash to increase by the same amount.

In addition, state aid received during the year ended June 30, 2022 in the amount of $515,048 intended for the Bond and Interest Fund was recorded in the Capital Outlay Fund. An adjustment has been made to correct the error which resulted in an increase to beginning unencumbered cash in the Bond and Interest Fund with a corresponding decrease in the Capital Outlay Fund. This adjustment had no effect on total beginning unencumbered cash.

12. RECLASSIFICATIONS

Certain prior year amounts have been reclassified to conform to the current year presentation.

13. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2023 through September 12, 2024. The aforementioned date represents the date the financial statement was available to be issued.

As of the date of this report there are two instances of threatened litigation involving the District. Should the suits be filed, the likelihood of an unfavorable outcome is possible.

14. LONG-TERM DEBT

Changes in long-term debt for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2013-A	2.00-2.375%	March 2013	$ 3,420,000	Sept. 2028	$ 2,895,000	$ -	$ 375,000	$ 2,520,000	$ 59,624
Series 2016-A	2.00-4.00%	April 2016	17,070,000	Sept. 2028	11,570,000	-	1,480,000	10,090,000	280,700
Series 2018-A	4.00-5.00%	May 2018	35,000,000	Sept. 2048	35,000,000	-	-	35,000,000	1,609,650
Series 2018-B	2.65%-3.70%	May 2018	3,280,000	Sept. 2028	1,705,000	-	565,000	1,140,000	47,155
Series 2022-A	3.00%-5.25%	July 2022	64,300,000	Sept. 2052	-	64,300,000	-	64,300,000	1,871,745
Finance/capital leases:									
Energy lease	5.04%	June 2008	4,890,000	Sept. 2028	2,208,173	-	310,342	1,897,831	69,264
Energy lease	5.85%	Jan. 2009	2,674,000	March 2029	1,453,500	-	191,022	1,262,478	38,667
Elem. remodel	3.25%	May 2013	1,000,000	June 2023	100,000	-	100,000	-	4,250
Total					$ 54,931,673	$64,300,000	$ 3,021,364	$ 116,210,309	$ 3,981,055

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	Total
Principal											
G.O. Bonds											
Series 2013-A	$ 50,000	$ 340,000	$ 425,000	$ 560,000	$ 570,000	$ 575,000	$ -	$ -	$ -	$ -	$ 2,520,000
Series 2016-A	1,545,000	1,615,000	1,670,000	1,705,000	1,755,000	1,800,000	-	-	-	-	10,090,000
Series 2018-A	-	-	-	-	-	4,615,000	7,185,000	9,165,000	11,460,000	2,575,000	35,000,000
Series 2018-B	580,000	110,000	110,000	110,000	115,000	115,000	-	-	-	-	1,140,000
Series 2022-A	-	-	-	-	-	5,195,000	8,045,000	10,265,000	13,030,000	27,765,000	64,300,000
Finance/capital leases											
Energy lease	320,511	331,012	341,857	353,058	364,625	186,768	-	-	-	-	1,897,831
Energy lease	196,311	201,747	207,333	213,074	218,975	225,038	-	-	-	-	1,262,478
Total Principal	2,691,822	2,597,759	2,754,190	2,941,132	3,023,600	12,711,806	15,230,000	19,430,000	24,490,000	30,340,000	116,210,309
Interest											
G.O. Bonds											
Series 2013-A	61,936	56,036	44,861	32,926	20,211	6,828	-	-	-	-	222,798
Series 2016-A	220,200	165,075	124,150	90,400	55,800	19,125	-	-	-	-	674,750
Series 2018-A	1,609,650	1,609,650	1,609,650	1,609,650	1,609,650	7,600,875	6,571,375	3,997,125	1,697,000	51,500	27,966,125
Series 2018-B	29,118	17,995	14,255	10,405	6,354	2,127	-	-	-	-	80,254
Series 2022-A	3,163,513	3,163,513	3,163,513	3,163,513	3,163,513	15,315,937	13,564,937	11,287,187	8,502,387	4,051,818	68,539,831
Finance/capital leases											
Energy lease	59,096	48,045	37,750	26,549	15,002	3,035	-	-	-	-	189,477
Energy lease	33,378	27,942	22,356	16,615	10,715	4,652	-	-	-	-	115,658
Total Interest	5,176,891	5,088,256	5,016,535	4,950,058	4,881,245	22,952,579	20,136,312	15,284,312	10,199,387	4,103,318	97,788,893
Total Principal and Interest	$7,868,713	$7,686,015	$7,770,725	$7,891,190	$7,904,845	$35,664,385	$35,366,312	$34,714,312	$34,689,387	$34,443,318	$ 213,999,202

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 203
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds:						
General	$ 18,900,000	$ (392,433)	$ 611,809	$ 19,119,376	$ 19,119,376	$ -
Supplemental General	6,025,943	-	44,553	6,070,496	6,041,315	(29,181)
Special Purpose Funds:						
At Risk (4 Year Old)	141,811	-	-	141,811	138,945	(2,866)
At risk (K-12)	1,500,000	-	-	1,500,000	1,500,000	-
Bilingual	191,784	-	-	191,784	191,784	-
Virtual Education	100,000	-	-	100,000	80,808	(19,192)
Capital Outlay	3,145,651	-	-	3,145,651	3,191,006	45,355
Food Service	1,365,029	-	-	1,365,029	1,082,109	(282,920)
Professional Development	46,000	-	-	46,000	46,000	-
Parents as Teachers	-	-	-	-	-	-
Summer School	-	-	-	-	-	-
Special Education	5,624,635	-	-	5,624,635	5,613,095	(11,540)
Cost of Living	540,668	-	-	540,668	540,668	-
Career and Postsecondary Education	915,990	-	-	915,990	910,215	(5,775)
KPERS Special Retirement Contribution	2,821,946	-	-	2,821,946	2,374,619	(447,327)
Bond and Interest Fund:						
Bond and Interest	5,963,874	-	-	5,963,874	5,963,874	-

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State aid:				
General State Aid	$ 14,183,409	$ 15,373,245	$ 15,863,117	$ (489,872)
Special Education Services Aid	2,752,674	2,947,228	3,036,883	(89,655)
Reimbursements	578,213	611,809	-	611,809
Total Receipts	17,514,296	18,932,282	$ 18,900,000	$ 32,282
Expenditures				
Instruction	9,576,923	10,392,406	$ 10,286,497	$ 105,909
Student Support Services	422,348	242,437	465,896	(223,459)
Instructional Support Staff	296,760	319,563	309,447	10,116
General Administration	33,700	23,073	140,653	(117,580)
School Administration	151,723	834,038	40,000	794,038
Central Services	63,159	6,997	75,000	(68,003)
Operations and Maintenance	501,480	897,692	430,000	467,692
Student Transportation Services	811,717	-	-	-
Food Service	-	53,104	-	53,104
Operating Transfers	5,502,923	6,350,066	7,152,507	(802,441)
Adjustment to Comply with Legal Max	-	-	(392,433)	392,433
Legal General Fund Budget	17,360,733	19,119,376	18,507,567	611,809
Adjustment for Qualifying Budget Credits	-	-	611,809	(611,809)
Total Expenditures	17,360,733	19,119,376	$ 19,119,376	$ -
Receipts Over (Under) Expenditures	153,563	(187,094)		
Prior Year Cancelled Encumbrances	33,531	-		
Unencumbered Cash, Beginning	-	187,094		
Unencumbered Cash, Ending	$ 187,094	$ -		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and shared revenue:				
Ad Valorem Property Tax	$ 3,021,708	$ 3,376,235	$ 3,107,725	$ 268,510
Delinquent Tax	49,424	45,023	63,183	(18,160)
Motor Vehicle Tax	314,589	311,547	305,791	5,756
Recreational Vehicle Tax	2,147	792	-	792
State aid:				
Supplemental General State Aid	1,970,452	2,174,160	2,174,160	-
Reimbursements	41,288	44,553	-	44,553
Total Receipts	5,399,608	5,952,310	$ 5,650,859	$ 301,451
Expenditures				
Instruction	474,483	276,442	$ 422,000	$ (145,558)
Student Support Services	134,415	39,624	23,000	16,624
General Administration	405,533	536,242	200,435	335,807
School Administration	1,586,865	1,001,637	1,839,687	(838,050)
Central Services	591,901	721,034	462,306	258,728
Operations and Maintenance	1,462,626	1,579,634	1,565,129	14,505
Student Transportation Services	333,369	1,283,622	1,126,940	156,682
Other Support Services	-	5,726	-	5,726
Operating Transfers	221,343	597,354	386,446	210,908
Total Expenditures	5,210,535	6,041,315	6,025,943	15,372
Adjustment for qualifying budget credits	-	-	44,553	(44,553)
Total Expenditures	5,210,535	6,041,315	$ 6,070,496	$ (29,181)
Receipts Over (Under) Expenditures	189,073	(89,005)		
Unencumbered Cash, Beginning	547,317	736,390		
Unencumbered Cash, Ending	$ 736,390	$ 647,385		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
FEDERAL 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)

	Prior Year Actual	Current Year Actual
Receipts		
Federal aid:		
Title I	$ 149,626	$ 89,876
Title IIA	31,129	37,517
Total Receipts	180,755	127,393
Expenditures		
Instruction	149,335	173,656
Receipts Over (Under) Expenditures	31,420	(46,263)
Unencumbered Cash, Beginning	(45,148)	(13,728)
Unencumbered Cash, Ending	$ (13,728)	$ (59,991)

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AT RISK (4 YEAR OLD) 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)

		Current year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 80,000	$ 130,000	$ 140,000	$ (10,000)
Expenditures				
Instruction	170,114	138,945	$ 141,811	$ (2,866)
Receipts Over (Under) Expenditures	(90,114)	(8,945)		
Unencumbered Cash, Beginning	99,771	9,657		
Unencumbered Cash, Ending	$ 9,657	$ 712		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses	$ 7,852	$ 86,170	$ 50,000	$ 36,170
Operating Transfers	733,029	1,647,930	1,646,122	1,808
Total Receipts	740,881	1,734,100	$ 1,696,122	$ 37,978
Expenditures				
Instruction	796,416	1,173,452	$ 1,375,000	$ (201,548)
Student Support Services	-	236,789	-	236,789
Student Transportation Services	60,920	89,759	125,000	(35,241)
Total Expenditures	857,336	1,500,000	$ 1,500,000	$ -
Receipts Over (Under) Expenditures	(116,455)	234,100		
Unencumbered Cash, Beginning	313,884	197,429		
Unencumbered Cash, Ending	$ 197,429	$ 431,529		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
BILINGUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 133,598	$ 190,000	$ 190,000	$ -
Expenditures				
Instruction	136,248	191,784	$ 191,784	$ -
Receipts Over (Under) Expenditures	(2,650)	(1,784)		
Unencumbered Cash, Beginning	42,037	39,387		
Unencumbered Cash, Ending	$ 39,387	$ 37,603		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
VIRTUAL 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ -	$ 2,450	$ -	$ 2,450
Operating Transfers	89,202	80,000	100,000	(20,000)
Total Receipts	89,202	82,450	100,000	(17,550)
Expenditures				
Instruction	75,000	80,808	$ 100,000	$ (19,192)
Receipts Over (Under) Expenditures	14,202	1,642		
Unencumbered Cash, Beginning	-	14,202		
Unencumbered Cash, Ending	$ 14,202	$ 15,844		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Restated Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 1,848,727	$ 2,199,299	$ 2,100,012	$ 99,287
Delinquent Tax	27,748	27,022	38,695	(11,673)
Motor Vehicle Tax	176,999	182,294	178,747	3,547
Recreational Vehicle Tax	1,216	488	-	488
State Aid	389,139	509,686	509,703	(17)
Interest on Idle Funds	26,826	20,596	30,000	(9,404)
Miscellaneous	7,405	41,663	7,500	34,163
Total Receipts	2,478,060	2,981,048	$ 2,864,657	$ 116,391
Expenditures				
Instruction	432,852	637,798	$ 575,000	$ 62,798
Student Support Services	-	8,222	-	8,222
General Administration	9,924	16,895	10,000	6,895
Equipment and Supplies	209,092	66,464	125,000	(58,536)
Operations and Maintenance	1,053,809	1,446,968	1,326,355	120,613
Facilities Acquisition and Construction	681,583	398,669	400,000	(1,331)
Other Support Services	379,607	615,990	709,296	(93,306)
Total Expenditures	2,766,867	3,191,006	$ 3,145,651	$ 45,355
Receipts Over (Under) Expenditures	(288,807)	(209,958)		
Prior Year Cancelled Encumbrances	67,337	-		
Unencumbered Cash, Beginning	693,944	472,474		
Unencumbered Cash, Ending	$ 472,474	$ 262,516		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 1,659	$ 12,213	$ 18,000	$ (5,787)
Federal Aid	1,611,230	695,376	754,150	(58,774)
Local Receipts	87,044	755,041	12,250	742,791
Reimbursement	-	552	-	552
Total Receipts	1,699,933	1,463,182	$ 784,400	$ 678,782
Expenditures				
Food Service Operations	1,173,468	1,082,109	$ 1,365,029	$ (282,920)
Receipts Over (Under) Expenditures	526,465	381,073		
Unencumbered Cash, Beginning	213,450	739,915		
Unencumbered Cash, Ending	$ 739,915	$ 1,120,988		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ -	$ 7,370	$ 7,500	$ (130)
Operating Transfers	14,500	50,000	50,000	-
Total Receipts	14,500	57,370	$ 57,500	$ (130)
Expenditures				
Instructional Support Staff	15,000	46,000	$ 46,000	$ -
Receipts Over (Under) Expenditures	(500)	11,370		
Prior Year Cancelled Encumbrances	1,150	-		
Unencumbered Cash, Beginning	16,339	16,989		
Unencumbered Cash, Ending	$ 16,989	$ 28,359		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
PARENTS AS TEACHERS FUND
S 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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Operating Transfers	$ -	$ -	$ -	$ -
Expenditures				
Instruction	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	4,558	4,558		
Unencumbered Cash, Ending	$ 4,558	$ 4,558		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
SUMMER SCHOOL 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Enrichment	$ 137	$ -	$ -	$ -
Expenditures				
Instruction	-	-	$ -	$ -
Receipts Over (Under) Expenditures	137	-		
Unencumbered Cash, Beginning	25,800	25,937		
Unencumbered Cash, Ending	$ 25,937	$ 25,937		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 53,608	$ 21,457	$ 87,550	$ (66,093)
Reimbursed Expenses	175,499	184,142	100,000	84,142
Operating Transfers	3,852,962	3,999,490	5,000,000	(1,000,510)
Total Receipts	4,082,069	4,205,089	$ 5,187,550	$ (982,461)
Expenditures				
Instruction	3,479,505	4,884,112	$ 4,969,635	$ (85,523)
Student Support Services	-	114,778	-	114,778
Student Transportation Services	628,258	614,205	655,000	(40,795)
Total Expenditures	4,107,763	5,613,095	$ 5,624,635	$ (11,540)
Receipts Over (Under) Expenditures	(25,694)	(1,408,006)		
Prior Year Cancelled Encumbrances	2,616	-		
Unencumbered Cash, Beginning	1,564,673	1,541,595		
Unencumbered Cash, Ending	$ 1,541,595	$ 133,589		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
COST OF LIVING 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 287,728	$ 204,198	$ 496,548	$ (292,350)
Delinquent Tax	6,833	4,970	12,041	(7,071)
Motor Vehicle Tax	54,346	43,930	17,033	26,897
Recreational Vehicle Tax	398	63	-	63
IRB/PILOT Tax	4,136	2,213	-	2,213
Operating Transfers	-	270,248	-	270,248
Total Receipts	353,441	525,622	525,622	-
Expenditures				
State Payment	330,454	540,668	$ 540,668	$ -
Receipts Over (Under) Expenditures	22,987	(15,046)		
Unencumbered Cash, Beginning	34,501	57,488		
Unencumbered Cash, Ending	$ 57,488	$ 42,442		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursed Expenses	$ 28,331	$ 47,738	$ 30,000	$ 17,738
Operating Transfers	820,975	850,000	875,000	(25,000)
Total Receipts	849,306	897,738	$ 905,000	$ (7,262)
Expenditures				
Instruction	781,035	910,215	$ 915,990	$ (5,775)
Receipts Over (Under) Expenditures	68,271	(12,477)		
Unencumbered Cash, Beginning	2	68,273		
Unencumbered Cash, Ending	$ 68,273	$ 55,796		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Revenue from Local Sources	$ 544,032	$ 350,210
Expenditures		
Operations and Maintenance	107,500	104,500
Grant Expenditures	330,309	229,746
Total Expenditures	437,809	334,246
Receipts Over (Under) Expenditures	106,223	15,964
Unencumbered Cash, Beginning	450,358	556,581
Unencumbered Cash, Ending	$ 556,581	$ 572,545

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
KPERS SPECIAL RETIREMENT 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,257,557	$ 2,374,619	$ 2,821,946	$ (447,327)
Expenditures				
KPERS Retirement	2,257,557	2,374,619	$ 2,821,946	$ (447,327)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	$ -	$ -
Expenditures		
Operating Transfers	-	270,248
Receipts Over (Under) Expenditures	-	(270,248)
Unencumbered Cash, Beginning	429,475	429,475
Unencumbered Cash, Ending	$ 429,475	$ 159,227

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
TEXTBOOK AND STUDENT MATERIAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	$ 231,309	$ 197,543
Expenditures		
Instruction	10,258	308,365
Receipts Over (Under) Expenditures	221,051	(110,822)
Unencumbered Cash, Beginning	382,083	603,134
Unencumbered Cash, Ending	$ 603,134	$ 492,312

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND I (ESSER I)
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 3,446
Expenditures		
Instruction	3,446	-
Receipts Over (Under) Expenditures	(3,446)	3,446
Unencumbered Cash, Beginning	-	(3,446)
Unencumbered Cash, Ending	$ (3,446)	$ -

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II (ESSER II)
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 521,031	$ 217,668
Expenditures		
Instruction	323,678	119,182
Student Support Services	174,321	17,873
School Administration	86,669	3,652
Food Service Operations	9,673	-
Total Expenditures	594,341	140,707
Receipts Over (Under) Expenditures	(73,310)	76,961
Unencumbered Cash, Beginning	(235,458)	(308,768)
Unencumbered Cash, Ending	$ (308,768)	$ (231,807)

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND III (ESSER III)
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 233,671
Expenditures		
Instruction	-	599,981
Student Support Services	-	124,453
School Administration	-	79,319
Transportation	-	31,975
Total Expenditures	-	835,728
Receipts Over (Under) Expenditures	-	(602,057)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (602,057)

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, 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)

		Current Year		
	Restated Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue				
Ad Valorem Property Tax	$ 3,567,478	$ 6,203,867	$ 5,887,070	$ 316,797
Delinquent Tax	47,224	50,307	74,843	(24,536)
Motor Vehicle Tax	294,419	314,318	307,384	6,934
Recreational Vehicle Tax	2,006	959	-	959
State Aid	515,048	571,732	572,671	(939)
Bond Premium Proceeds	-	268,053	-	268,053
Interest on Idle Funds	4,266	-	7,500	(7,500)
Total Receipts	4,430,441	7,409,236	$ 6,849,468	$ 559,768
Expenditures				
Principal	2,045,000	2,095,000	2,095,000	-
Interest	2,062,499	3,868,874	3,868,874	-
Total Expenditures	4,107,499	5,963,874	$ 5,963,874	$ -
Receipts Over (Under) Expenditures	322,942	1,445,362		
Unencumbered Cash, Beginning	5,708,783	6,031,725		
Unencumbered Cash, Ending	$ 6,031,725	$ 7,477,087		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Bond proceeds	$ -	$ 69,733,151
Interest on Idle Funds	-	1,206,180
Total Receipts	-	70,939,331
Expenditures		
Construction	2,945,413	16,504,079
Receipts Over (Under) Expenditures	(2,945,413)	54,435,252
Prior Year Cancelled Encumbrances	7,530	-
Unencumbered Cash, Beginning	5,503,443	2,565,560
Unencumbered Cash, Ending	$ 2,565,560	$ 57,000,812

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
SCHOLARSHIP FUND
SUMMARY OF RECEIPTS AND DISBURSEMENTS REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	$ 146	$ 140
Expenditures		
Scholarships	1,500	2,250
Receipts Over (Under) Expenditures	(1,354)	(2,110)
Unencumbered Cash, Beginning	99,226	97,872
Unencumbered Cash, Ending	$ 97,872	$ 95,762

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Piper High School				
Advance Placement Program	$ 6,058	$ 15,555	$ 19,248	$ 2,365
Anime Club	4	-	-	4
Apple Computer Grant	17	-	17	-
Auction	4,838	-	1,794	3,044
Band	-	35	-	35
Baseball Club	10,256	15,196	21,817	3,635
Black Leaders of America	1,537	527	100	1,964
Bowling	706	-	396	310
Boys Basketball	(58)	1,178	1,025	95
Boys Soccer	2,209	3,500	4,663	1,046
Boys Swimming	118	1,108	304	922
Cheerleading	3,874	20,968	20,166	4,676
Chess Club	-	700	-	700
Coke Fund	52	-	52	-
Cross Country	91	-	-	91
Cyber Defense Pirates	13	-	229	(216)
Dance Squad	5,266	12,669	16,234	1,701
Diversity Club	1,128	165	195	1,098
Drama Club	563	-	563	-
Entrepreneurship	374	5,588	4,917	1,045
Esports	520	-	-	520
FCA	370	3,309	2,015	1,664
FCCLA	4,650	16,154	20,359	445
Fishing Club	555	-	-	555
Football	3,146	15,344	17,836	654
Girls Basketball	1,080	1,480	1,407	1,153
Girls Soccer	259	16,211	13,746	2,724
Girls Swimming	1,904	-	339	1,565
Golf	4,220	248	4,282	186
GSA	508	80	611	(23)
Heart Savers for K-12 CPR/AED	-	380	410	(30)
HOSA	852	-	-	852
Junior Class	7,694	11,440	10,743	8,391
KEY Club	1,077	1,215	1,401	891
Life Skills	1,322	-	130	1,192
Mental Health/AP Psych	218	-	-	218
NSDA	1,102	1,210	2,312	-
Pirate Bay	19,878	45,165	40,799	24,244
Piper Graphics	1,059	14,639	11,893	3,805
Powerlifting	682	17,387	13,960	4,109

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Publications	$ 5,138	$ 27,964	$ 25,971	$ 7,131
Real World Learning	-	1,379	500	879
Robotics	9,948	12,620	19,888	2,680
Scholars Bowl	58	415	-	473
Senior Class	328	-	-	328
Softball	5,867	33	1,984	3,916
Staff Scholarship Award	301	-	-	301
Student Council	2,351	7,550	2,304	7,597
General Activity Account	5,377	14,091	14,494	4,974
Track	8,884	-	3,943	4,941
Tri-M Society	606	886	500	992
Tyler Jobe Memorial Scholarship	2,602	-	1,000	1,602
Volleyball	2,266	964	1,668	1,562
Weightroom	12,889	21,869	11,244	23,514
Wrestling	3,963	3,603	1,343	6,223
Subtotal Piper High School	148,720	312,825	318,802	142,743
Piper Middle School				
Cheerleaders	1,809	22,664	12,747	11,726
Drama	2,060	739	612	2,187
Enrollment	220	-	-	220
FCCLA	24	1,283	1,303	4
Grant funds	422	-	-	422
Music	90	-	-	90
National Junior Honor Society	-	5,162	1,676	3,486
Piper Honor Organization	1,887	5,637	7,280	244
Student Council	1,563	3,979	3,153	2,389
Student Services	2,054	224	7,256	(4,978)
Student Incentives	2,164	-	375	1,789
Yearbook	9,173	12,426	7,155	14,444
Subtotal Piper Middle School	21,466	52,114	41,557	32,023
Piper Creek Elementary School				
Art	2,410	-	46	2,364
Band	787	-	-	787
Grant Funds	1,033	-	1,037	(4)
STEM Fund	63	-	-	63
Student Council	391	351	465	277
Social Committee	-	2,035	1,602	433
Yearbook	2,366	7,500	7,722	2,144
OWL Grant	2	-	2	-
General Activity Account	4,901	3,764	7,038	1,627
Subtotal Piper Creek Elementary School	11,953	13,650	17,912	7,691

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Piper Prairie Elementary School				
General Activity Account	$ 79,792	$ 76,043	$ 64,129	$ 91,706
Art	2,885	-	-	2,885
Fundraisers	24,086	807	6,405	18,488
Social Committee	-	1,065	889	176
Yearbook	6,974	7,083	6,550	7,507
Subtotal Prairie Creek Elementary School	113,737	84,998	77,973	120,762
Early Childhood Center				
General Activity Account	-	25,168	8,114	17,054
Total student activity funds	295,876	488,755	464,358	320,273
Sales Tax				
Piper High School	1,628	4,984	5,652	960
Piper Middle School	104	601	700	5
Piper Prairie Elementary School	-	-	266	(266)
Total Sales Tax	1,732	5,585	6,618	699
Petty Cash				
Piper High School	(315)	1,634	1,482	(163)
Piper Middle School	-	1,500	1,494	6
Piper Creek Elementary School	30	1,815	1,689	156
Piper Prairie Elementary School	-	500	-	500
Total Petty Cash	(285)	5,449	4,665	499
Flex Spending	47,516	-	47,516	-
Payroll Clearing	126,446	46,617	113,854	59,209
Total agency funds	$ 471,285	$ 546,406	$ 637,011	$ 380,680

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Ending Cash Balance
Gate Receipts:					
Piper High School	$ 2,788	$ 59,724	$ 92,662	$ (30,150)	$ (30,150)
Piper Middle School	47,302	20,972	32,045	36,229	36,229
Subtotal Gate Receipts	50,090	80,696	124,707	6,079	6,079
School Projects					
Piper High School	14,880	10,825	10,882	14,823	14,823
Piper Middle School	385	147	-	532	532
Piper Creek Elementary School	36,526	38,977	52,814	22,689	22,689
Piper Prairie Elementary School	4,034	303	114	4,223	4,223
Early Childhood Center	-	7,445	-	7,445	7,445
Subtotal School Projects	55,825	57,697	63,810	49,712	49,712
Total District Activity Funds	$ 105,915	$ 138,393	$ 188,517	$ 55,791	$ 55,791

UNIFIED SCHOOL DISTRICT NO. 203

SINGLE AUDIT SECTION

JUNE 30, 2023

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

To the Board of Education of Unified School District No. 203
Kansas City, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide,* the financial statement of Unified School District No. 203, as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated September 12, 2024. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 203's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing our opinion on the effectiveness of Unified School District No. 203's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 203's internal control.

Our consideration of internal control was for the limited purpose described in the first of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs as items we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-003 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 203's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Unified School District No. 203's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 203's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Unified School District No. 203's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 203's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
September 12, 2024

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

To the Board of Education Unified School District No. 203
Kansas City, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 203's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 203's major federal programs for the year ended June 30, 2023. Unified School District No. 203's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 203 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 203 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 203's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 203's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or errors, and express and opinion on Unified School District No. 203's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Uniform

Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Unified School District's No. 203's compliance with the requirements of the major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 203's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 203's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 203's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questions costs as item 2023-004. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 203's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District No. 203's response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004 to be a material weakness.

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

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District's No. 203's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Unified School District's No. 203's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
September 12, 2024

UNIFIED SCHOOL DISTRICT NO. 203
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statement of Unified School District No. 203 was prepared on the regulatory basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

2. Two material weaknesses were identified and one significant deficiency was reported in the design or operation of internal control over financial reporting.

3. No instances of noncompliance material to the financial statement of Unified School District No. 203, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

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

5. The auditor's report on compliance for each major federal program for Unified School District No. 203 expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with the 2 CFR 200.516(a) are reported in this Schedule.

7. The program tested as a major program was Assistance Listing Numbers 84.425 Education Stabilization Fund.

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

9. Unified School District No. 203 was determined to not be a low-risk auditee.

UNIFIED SCHOOL DISTRICT NO. 203
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINDINGS – FINANCIAL STATEMENT

2023-001 Internal Controls over Financial Statement Presentation (Material Weakness)

Criteria: The financial statement is the responsibility of management. As such, the District's internal control over the financial statement should identify misstatements on a timely basis.

Condition: During the course of our audit, we identified significant adjustments to the trial balance that were not initially identified by the District's internal control structure. Receipts and expenditures were not posted to the proper funds causing the need for adjustments to multiple funds including $1,095,744 in adjustments to beginning unencumbered cash.

Cause: The District's policies and procedures were not designed to prepare the financial statement in conformity with the regulatory basis of accounting.

Effect: The District's financial statements required multiple adjustments to funds to ensure proper recording.

Recommendation: We recommend that the Board of Education and management review the financial reporting process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over financial reporting to ensure conformity with the regulatory basis of accounting.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and plans to develop proper policies and procedures for internal control over financial reporting to ensure conformity with the regulatory basis of accounting.

2023-002 Internal Controls over Bank and Investment Reconciliations (Material Weakness)

Criteria: Proper reconciliation of bank and investment accounts to the District's cash summary report is the responsibility of management. As such, the District's internal control over reconciliations should identify variances between these accounts and the cash summary report on a timely basis.

Condition: During the course of our audit, we noted that the bank and investment reconciliations had not been performed throughout the year ended June 30, 2023. As a result, significant adjustments were made to the trial balance to correct the reconciliation of the District's bank and investment accounts to the District's cash summary report.

Cause: The District's policies and procedures were not designed to ensure proper reconciliation of bank and investment accounts to the District's cash summary report.

Effect: The District's financial statements required multiple adjustments to funds, including an adjustment to beginning unencumbered cash.

Recommendation: We recommend that the Board of Education and management review the reconciliation process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over reconciliations to ensure proper reconciliation to the District's cash summary report.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and plans to develop proper policies and procedures for internal control over reconciliations to ensure proper reconciliation to the District's cash summary report.

UNIFIED SCHOOL DISTRICT NO. 203
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

2023-003 Internal Controls over Compliance with Kansas Statutes (Significant Deficiency)

Criteria: According to K.S.A 79-2935 expenditures are controlled so that no indebtedness is created in excess of budget limits. Expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures for such fund for the budget year.

Condition: We have determined that there was an inadequate design of internal control to ensure compliance with Kansas Statues.

Cause: The District's policies and procedures were not designed to ensure proper conformity with budget laws associated with Kansas Statues.

Effect: The absence of proper policies and procedures increases the risk that noncompliance of Kansas Statues could occur and go undetected. During the year ended June 30, 2023, the Capital Outlay Fund expenditures were over budget, in the amount of $45,355, creating a budget violation.

Recommendation: We recommend that Board of Education and management review the expenditures in funds to ensure that no indebtedness is created in excess of budget limits.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and plans to develop proper policies and procedures to ensure compliance with Kansas Statutes.

UNIFIED SCHOOL DISTRICT NO. 203
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

2023-004 Preparation of and Internal controls over Schedule of Expenditures of Federal Awards Preparation (Material Weakness)

Federal Agency: U.S Department of Education
Program Name: Education Stabilization Fund
Assistance Listing Number: 84.425
Award Period: June 30, 2023

Criteria: According to 2 CFR 200, Subpart F, the District is required to prepare a schedule of federal expenditures, which must include the total federal awards expended as determined in accordance with §200.502. An effective internal control system exists if controls are effective in preventing or detecting material misstatements in the preparation of the schedule of federal expenditures of federal awards (the schedule). It provides reasonable assurance for the reliability of financial information and compliance with laws and regulations.

Condition: We have determined that there was an inadequate design of internal control over the preparation of the schedule during the fiscal year ended June 30, 2023. The current financial reporting process does not ensure accuracy and completeness in the preparation of the schedule by the District, as required by Uniform Guidance.

Cause: The District's policies and procedures were not designed to ensure the District's preparation of the schedule in conformity with Uniform Guidance.

Effect: The District did not prepare a complete and accurate schedule in conformity with Uniform Guidance as significant modifications were required. This increases the likelihood of a material misstatement and noncompliance with laws and regulations.

Recommendation: We recommend the Board of Education and management review the financial reporting process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over financial reporting to ensure that the District prepares the schedule conformity with Uniform Guidance.

Questioned Costs: None.

Repeat Finding: Yes.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and plans to develop proper written policies and procedures for the internal control over compliance to ensure accuracy and completeness in the District's preparation of the schedule as required by Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 203
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

FINDINGS – FINANCIAL STATEMENT

2022-001 Internal Controls over Financial Statement Presentation (Significant Deficiency)

Finding Summary: The District's internal control structure did not allow for the proper preparation of the financial statement, related notes, regulatory-required supplementary information, and the schedule of expenditures of federal awards.

Status: Corrective action has not been taken. See finding 2023-001 and 2023-004.

2022-002 Internal Control over Financial Reporting (Material Weakness)

Finding Summary: Initially provided financial information required material adjustments in order to be in compliance with the regulatory cash basis of accounting.

Status: Corrective action has not been taken. See finding 2023-001.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

2022-003 Internal Control over Schedule of Expenditures of Federal Awards (Significant Deficiency)

Finding Summary: There was an inadequate design of internal control over compliance with Uniform Guidance over the preparation of a schedule of expenditures of federal awards for the year ended June 30, 2022.

Status: Corrective action has not been taken. See finding 2023-004.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 203
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor	Assistance Listing Number	Pass-Through Entity Name	Name of Grant - Grant ID No.	Federal Expenditures
EXPENDITURES OF FEDERAL AWARDS				
Child Nutrition Cluster-Cluster				
United States Department of Agriculture				
School Breakfast Program	10.553	Kansas State Department of Education	School Breakfast 3529-3490	$ 75,127
National School Lunch Program	10.555	Kansas State Department of Education	Supply Chain Assistance 3530-3500	549,621
Summer Food Service Program for Children	10.559	Kansas State Department of Education	Cash for Commodities 3530-3500	70,628
Total United States Department of Agriculture				695,376
Total Child Nutrition Cluster-Cluster				695,376
Other Programs				
Department of Education				
Title I Grants to Local Educational Agencies	84.010	Kansas State Department of Education	Title I 3532-3520	135,104
Career and Technical Education -- Basic Grants to States	84.048	Kansas State Department of Education	Reserve Fund 3539-3590	31,319
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Kansas State Department of Education	Title II 3526-3860	38,551
Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act (COVID-19)	84.425	Kansas State Department of Education	ESSER 3233-3040	997,893
Total Department of Education				1,202,867
Total Other Programs				1,202,867
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 1,898,243

No awards were passed through to subrecipients.

UNIFIED SCHOOL DISTRICT NO. 203
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 203 (the District) and is presented on the regulatory basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the aggregate cash and unencumbered cash balance and the aggregate receipts and expenditures of the District as described in Note 1 to the District's financial statement.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. DE MINIMIS INDIRECT COST RATE

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

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CORRECTIVE ACTION PLAN

September 24, 2024

U.S. Department of Education
Washington, D.C.

Unified School District No. 203 respectfully submits the following **corrective action plan** for the year ended June 30, 2023.

SSC CPAs, P.A.
5825 SW 29th St
Topeka, KS 66614

Audit period: Year ended June 30, 2023

The findings from the June 30, 2023 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section I of the schedule, Summary of Audit Results, does not include findings and is not addressed.

FINDINGS-FINANCIAL STATEMENT AUDIT

2023-001 Internal Control over Financial Statement presentation (Material Weakness)

Recommendation: The Board of Education and management should review the financial reporting process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over financial reporting to ensure conformity with the regulatory basis of accounting.

Action Taken (Unaudited): Management plans to work with a third-party consulting firm to address issues and improve protocols.

Contact Name – Dr. Jessica Dain
Expected Completion Date - 12/31/2024

2023-002 Internal Controls over Bank and Investment Reconciliations (Material Weakness)

Recommendation: The Board of Education and management should review the reconciliation process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over reconciliations to ensure proper reconciliation to the District's cash summary report.

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Action Taken (Unaudited): Management plans to work with a third-party consulting firm to address issues and improve protocols.

Contact Name – Dr. Jessica Dain

Expected Completion Date - 12/31/2024

2023-003 Internal Controls over Compliance with Kansas Statutes (Significant Deficiency)

Recommendation: The Board of Education and management should review the expenditures in funds to ensure that no indebtedness is created in excess of budget limits.

Action Taken (Unaudited): Management plans to work with a third-party consulting firm to address issues and improve protocols.

Contact Name – Dr. Jessica Dain

Expected Completion Date - 12/31/2024

FINDINGS-FEDERAL AWARD PROGRAMS AUDIT

2023-004 Preparation of and Internal controls over Schedule of Expenditures of Federal Awards Preparation (Material Weakness)

Federal Agency: U.S Department of Education
Program Name: Education Stabilization Fund
Assistance Listing Number: 84.425
Award Period: June 30, 2023

Recommendation: The Board of Education and management should review the financial reporting process. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over financial reporting to ensure that the District prepares the schedule conformity with Uniform Guidance.

Action Taken (Unaudited): Management plans to work with a third-party consulting firm to address issues and improve protocols.

Contact Name – Dr. Jessica Dain
Expected Completion Date - 12/31/2024

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If the U.S. Department of Education has questions regarding this plan, please call Dr. Jessica Dain at 913-721-2088.

Sincerely yours,

Dr. Jessica Dain
Superintendent
Unified School District No. 203