UNIFIED SCHOOL DISTRICT NO. 202

Kansas City, Kansas

Financial Statements

For the Year Ended June 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 202
Financial Statements
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 202
Kansas City, Kansas

Report on the Audit of the Financial Statements

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. 202, Kansas City, Kansas (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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 *Governmental 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 opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 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 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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 judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 judgment, 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.

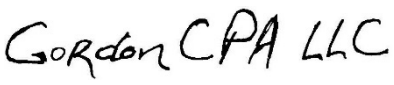
Supplementary Information

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, schedules of regulatory basis receipts and disbursements-related municipal entity, and the summary of receipts and disbursements-agency (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is not a required part of the basic 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards,* we have also issued our report dated December 6, 2022, on our consideration of the District's internal control over financial reporting and 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 control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 the District's internal control over financial reporting and compliance.

Other Matters
Other Matter
The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents), is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated October 15, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.



Certified Public Accountant
Lawrence, Kansas

December 6, 2022

UNIFIED SCHOOL DISTRICT NO. 202
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances and Adjustments	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	$ -	$ -	$ 30,147,654	$ 30,147,654	$ -	$ 1,443,860	$ 1,443,860
Supplemental General	470,401	16,663	9,154,965	9,304,884	337,145	81,224	418,369
Special Purpose Funds:							
At-Risk (4 Year Old)	572,732	-	-	179,602	393,130	27,976	421,106
At-Risk (K-12)	2,564,159	-	9,212,147	7,674,166	4,102,140	862,083	4,964,223
Bilingual Education	119,126	-	800,000	752,204	166,922	90,279	257,201
Virtual Education	124,100	-	74,779	54,600	144,279	-	144,279
Capital Outlay	15,988,444	834	3,963,248	5,261,201	14,691,325	1,212,072	15,903,397
Food Service	2,073,228	-	3,057,880	2,328,633	2,802,475	45,536	2,848,011
Professional Development	105,066	-	-	3,280	101,786	-	101,786
Special Education	5,021,401	1,194	8,063,909	7,279,705	5,806,799	879,982	6,686,781
Vocational Education	423,611	-	924,177	844,186	503,602	81,757	585,359
Parent Education Program	180,547	-	308,149	278,308	210,388	23,236	233,624
Student Material Revolving	1,161,700	-	150,000	193,383	1,118,317	-	1,118,317
KPERS Special Retirement Contribution	-	-	4,180,073	4,180,073	-	-	-
Federal Grants	[1,257,139]	-	4,934,424	4,707,600	[1,030,315]	271,988	[758,327]
District Activity	19,209	-	29,364	36,705	11,868	-	11,868
Contingency Reserve	2,223,637	49,850	-	-	2,273,487	-	2,273,487
Donations and Grants	124,510	-	128,089	257,194	[4,595]	14,452	9,857
Aquatic	[40,879]	-	195,992	176,367	[21,254]	-	[21,254]
Bond and Interest Fund:							
Bond and Interest	8,026,909	-	29,229,985	29,966,228	7,290,666	-	7,290,666
Capital Project Fund:							
Bond Fund	15,109,916	24,607	[19,140]	9,940,461	5,174,922	950,338	6,125,260
Total Primary Government	53,010,678	93,148	104,535,695	113,566,434	44,073,087	5,984,783	50,057,870
Related Municipal Entity:							
Recreation Commission							
General Fund	1,501,639	-	1,261,734	1,135,640	1,627,733	-	1,627,733
Employee Benefits Fund	511,637	-	180,006	181,057	510,586	-	510,586
Operating Funds	1,439	-	7,775	8,373	841	-	841
Total Related Municipal Entity	2,014,715	-	1,449,515	1,325,070	2,139,160	-	2,139,160
Total Reporting Entity (Excluding Agency Funds)	$ 55,025,393	$ 93,148	$ 105,985,210	$ 114,891,504	$ 46,212,247	$ 5,984,783	$ 52,197,030

Composition of Cash	
Bank of Labor	
Checking Account-District	$ 374,714
Bond Proceeds-District	75,751
Investments-District	23,751,506
Food Service Account-District	2,845,689
Certificates of Deposit-District	23,890,227
Petty Cash Account-District	1,467
Credit Card Service-District	16,448
Checking Accounts-Activity Funds	317,398
Operating Funds-Recreation Commission	2,074,675
Money Market-Recreation Commission	63,645
Petty Cash Account-Recreation Commission	841
Total Cash	53,412,361
Less Agency Funds per Schedule 3	[1,215,331]
Total Reporting Entity (Excluding Agency Funds)	$ 52,197,030

The notes to the financial statements are an integral part of this statement.

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 202 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present USD No. 202 (the primary government) and its related municipal entity. The related municipal entity is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Related Municipal Entity. The related municipal entity section of the financial statements includes the financial data of the related municipal entity. This related municipal entity is reported separately to emphasize that it is legally separate from the District. The governing body of this related municipal entity is appointed by the District.

> Recreation Commission. Turner Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Commission and the Commission only has powers granted by K.S.A. 12-1928.

Reimbursed Expenses

Expenditures in the amount of $16,319 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

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

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

Regulatory Basis Fund Types

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types (Continued)

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

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

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

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general 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.

Agency Fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization fund, etc.).

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:

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 1.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at 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 was not required to hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget for fiscal year 2022 was not amended.

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 prior years accounts payable and encumbrances.

Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital projects funds, agency funds, and the following special purpose funds: Student Material Revolving, Contingency Reserve, District Activity, Donations and Grants, Aquatic, and the Recreation Commission Operating Fund.

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

NOTE 2 - Deposits and Investments

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. As of June 30, 2022, the District held the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	Greater than 1	Rating U.S.
U.S. Treasury Notes	$ 13,562,754	$ 13,562,754	$ -	S&P AA+
Other Federal Government Obligations	16,299,610	16,299,610	-	S&P AA+
Total Investments Measured at Fair Value	$ 29,862,363	$ 29,862,363	$ -	

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, 2022, is as follows:

Investments	Percentage of Investment
U.S. Treasury Notes	45%
Other Federal Government Obligations	55%

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%. The District has no designated "peak periods."

At June 30, 2022, the District's carrying amount of deposits was $21,410,853 and the bank balance was $21,117,105. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $17,951,996 was covered by federal depository insurance, and $3,165,109 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

NOTE 2 - Deposits and Investments (Continued)

At June 30, 2022, the Recreation Commission's carrying amount of deposits was $2,139,160 and the bank balance was $2,127,451. 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 $1,877,451 was collateralized with securities held by the pledging financial institutions' agents in the Commission'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.

NOTE 3 - In-Substance Receipt in Transit

The District received $1,177,783 in General State Aid and $422,697 in Supplemental General State Aid subsequent to June 30, 2022 and, as required by K.S.A. 72-6466, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE 4 - Long-Term Debt

The District is subject to statutes of the State of Kansas, which limit the bonded debt outstanding to 14% of the assessed valuation. The District requested and received approval under K.S.A. 75-2315 which allows the issuance of bonded debt in excess of the general bond debt limitation.

Following is a summary of changes in the District's long-term debt for the year ended June 30, 2022:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
G.O. Bonds To Be Paid With:					
Tax Levies					
Series 2010	$ 305,000	$ -	$ 305,000	$ -	$ 5,338
Series 2013	5,755,000	-	1,620,000	4,135,000	247,250
Series 2019-A	44,000,000	-	21,195,000	22,805,000	1,786,200
Series 2019-B	3,125,000	-	1,540,000	1,585,000	64,378
Series 2020	7,920,000	-	1,070,000	6,850,000	148,063
Series 2022	-	22,420,000	-	22,420,000	-
	61,105,000	22,420,000	25,730,000	57,795,000	2,251,228
Finance Leases					
HVAC Upgrades	2,088,683	-	2,088,683	-	99,845
Energy Retrofitting QZAB	287,241	-	57,448	229,793	13,426
HVAC Upgrades QZAB	79,514	-	15,402	64,112	1,207
Computer Hardware	378,989	-	189,494	189,494	-
	2,834,427	-	2,351,027	483,400	114,477
Revolving Loans:					
Recreation Comm. Improvements	73,373	-	35,714	37,659	3,470
Total	$ 64,012,800	$ 22,420,000	$ 28,116,741	$ 58,316,059	$ 2,369,175

NOTE 4 - Long-Term Debt (Continued)

General Obligation Bonds. Following is a detailed listing of the District's general obligation bonds:

Debt Issue	Interest	Date	Maturity	Original	Balance
G.O. Bonds to be paid with tax levies:	Rates	Issued	Date	Amount	June 30, 2022
Series 2013	5.00%	12/19/2013	9/1/2023	$ 19,500,000	$ 4,135,000
Series 2019-A	2.00% - 5.00%	04/16/2019	9/1/2034	44,000,000	22,805,000
Series 2019-B	2.75%	04/16/2019	9/1/2022	5,210,000	1,585,000
Series 2020	1.85% - 2.25%	03/05/2020	9/1/2027	8,440,000	6,850,000
Series 2022	3.34%	05/26/2022	9/1/2037	22,420,000	22,420,000
					$ 57,795,000

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ended June 30,	Principal	Interest	Total
2023	$ 5,790,000	$ 1,764,380	$ 7,554,380
2024	5,080,000	1,750,376	6,830,376
2025	4,280,000	1,600,303	5,880,303
2026	4,305,000	1,452,726	5,757,726
2027	3,160,000	1,302,588	4,462,588
2028 - 2032	15,200,000	4,632,366	19,832,366
2033 - 2037	16,465,000	1,954,813	18,419,813
2038	3,515,000	58,701	3,573,701
	$ 57,795,000	$ 14,516,251	$ 72,311,251

As of June 30, 2022, the remaining principal balance of outstanding debt issues previously defeased is $32,635,000.

Finance Leases. The District has also entered into several leases to fund equipment, computers and energy efficiency upgrades. A summary of these capital leases is as follows:

	Interest Rate	Date Issued	Maturity Date	Original Amount	Balance June 30, 2022
Finance Leases:					
Energy Retrofitting QZAB	4.92%	08/04/2011	03/01/2026	$ 833,000	$ 229,793
HVAC Upgrades QZAB	1.59%	08/04/2011	03/01/2026	214,000	64,112
Computer Hardware	0%	05/24/2020	05/24/2023	787,977	189,494
					$ 483,400

NOTE 4 - Long-Term Debt (Continued)

Annual lease payment requirements to maturity for the capital leases is as follows:

Year Ended June 30,	Principal	Interest	Total
2023	$ 262,591	$ 11,559	$ 274,150
2024	73,347	8,482	81,829
2025	73,602	5,401	79,003
2026	73,860	2,316	76,176
	$ 483,400	$ 27,759	$ 511,159

Revolving Loan. The Recreation Commission has an outstanding revolving loan to fund building upgrades. A summary of the revolving loan is as follows:

	Interest Rate	Date Issued	Maturity Date	Original Amount	Balance June 30, 2022
Revolving Loans:					
Recreation Commission Improvements	5.38%	09/15/2008	03/15/2023	$ 400,000	$ 37,659

Annual loan payment requirements to maturity for the revolving loan is as follows:

Year Ended June 30,	Principal	Interest	Total
2023	$ 37,659	$ 1,525	$ 39,184

NOTE 5 - Interfund Transactions

Interfund transfers for the year ended June 30, 2022, were as follows:

From	To	Amount	Regulatory Authority
General	Special Education	$ 5,636,971	K.S.A. 72-6478
General	Bilingual Education	500,000	K.S.A. 72-6478
General	Virtual Education	74,779	K.S.A. 72-6478
General	Capital Outlay	500,000	K.S.A. 72-6478
General	Food Service	2,322	K.S.A. 72-6478
General	Vocational Education	500,000	K.S.A. 72-6478
General	Student Material Revolving	150,000	K.S.A. 72-6478
General	At Risk (K-12)	6,210,000	K.S.A. 72-6478
Supplemental General	Special Education	445,881	K.S.A. 72-6478
Supplemental General	Bilingual Education	300,000	K.S.A. 72-6478
Supplemental General	Vocational Education	370,000	K.S.A. 72-6478
Supplemental General	At Risk (K-12)	3,000,000	K.S.A. 72-6478
		$ 17,689,953	

NOTE 6 - Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $4,180,073 for the year ended June 30, 2022. Contributions to the pension plan by the Recreation Commission were $37,400 for the year ended June 30, 2022.

Net Pension Liability. As of June 30, 2022, the proportionate share of the collective net pension liability reported by KPERS was $33,489,340 for the District and $223,672 for the Recreation Commission. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

NOTE 6 - Defined Benefit Pension Plan (Continued)

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 publically available on the KPERS website at www.kpers.org or can be obtained as described above.

NOTE 7 - Termination Benefits

The District has a plan which covers personnel who voluntarily take early retirement. A certified employee is eligible for early retirement if such employee is a full-time employee, not less than 60 years of age and not more than 65 years of age and has ten years or more of service with the District and twenty years or more of service credit with the Kansas Public Employees Retirement System. The benefits from this plan are computed using a formula based upon years of service and is payable semiannually.

The annual scheduled payments under this program are as follows:

Year Ended	Amount
6/30/2023	$ 220,121
6/30/2024	132,156
6/30/2025	50,743
6/30/2026	27,062
6/30/2027	12,651
	$ 442,733

NOTE 8 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of the funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District as of June 30, 2022.

NOTE 9 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. The District has joined other Kansas school districts to participate in Kansas Association of School Boards (KASB) workers compensation insurance risk pool. The pool operates as a common risk management and insurance program for certain Kansas school districts. The District pays an annual premium to the pool for its workers compensation insurance coverage. The District's contractual agreement with KASB provides that KASB will be self-sustaining through member premiums and the liability limits for each accident, employee, and policy is $1,000,000. The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10 - Compensated Absences

The District gives each teacher ten (10) days paid annual leave for illness or personal use. This paid leave may be accumulated to a maximum of one hundred and twenty (120) days and shall include the amount allotted for the current year. The District gives classified employees, with the exception of bus drivers, leave time at a rate of one (1) work day paid leave per month of employment calculated from the original date of employment. Example, a ten (10) month employee receives ten (10) days leave time; a twelve (12) month employee receives twelve (12) days leave time. This paid leave may be accumulated to a maximum of one hundred and twenty (120) days and shall include the amount allotted for the current year. A teacher retiring from the District shall be paid at the rate of the current daily substitute pay for each day of accumulated leave upon retirement; classified employees are paid at their current rate of pay. As of June 30, 2022, the liability for accumulated leave time was $116,220. If employees are terminated or resign, leave pay is only paid for current years' time earned but not used.

NOTE 11 - 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. There is no cost to the District under this program.

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, 2022.

NOTE 12 - Statutory Violation

The Aquatic Fund had negative ending unencumbered cash as of June 30, 2022, which is a violation of K.S.A. 10-1113.

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 202
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Total Budget	Adjustment to Comply with Legal Maximum Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over [Under]
Governmental Type Funds:						
General Funds:						
General Fund	$ 30,893,564	$ [762,229]	$ 16,319	$ 30,147,654	$ 30,147,654	$ -
Supplemental General	9,532,036	[227,152]	-	9,304,884	9,304,884	-
Special Purpose Funds:						
At-Risk (4 Year Old)	466,250	-	-	466,250	179,602	[286,648]
At-Risk (K-12)	9,791,000	-	-	9,791,000	7,674,166	[2,116,834]
Bilingual Education	925,000	-	-	925,000	752,204	[172,796]
Virtual Education	200,000	-	-	200,000	54,600	[145,400]
Capital Outlay	15,776,381	-	-	15,776,381	5,261,201	[10,515,180]
Food Service	4,225,500	-	-	4,225,500	2,328,633	[1,896,867]
Professional Development	86,000	-	-	86,000	3,280	[82,720]
Special Education	8,707,100	-	-	8,707,100	7,279,705	[1,427,395]
Vocational Education	846,100	-	-	846,100	844,186	[1,914]
Parent Education Program	508,000	-	-	508,000	278,308	[229,692]
KPERS Special Retirement Contribution	4,865,352	-	-	4,865,352	4,180,073	[685,279]
Federal Grants	8,238,203	-	-	8,238,203	4,707,600	[3,530,603]
Bond and Interest Funds:						
Bond and Interest	7,546,228	-	22,420,000	29,966,228	29,966,228	-
Related Municipal Entity:						
Recreation Commission Funds:						
General Fund	2,037,250	-	-	2,037,250	1,135,640	[901,610]
Employee Benefits Fund	217,400	-	-	217,400	181,057	[36,343]

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid				
General state aid	$ 26,610,264	$ 26,794,364	$ 27,533,982	$ [739,618]
Special education state aid	3,237,825	3,336,971	3,359,582	[22,611]
Reimbursed expense	15,313	16,319	-	16,319
Total Receipts	29,863,402	30,147,654	$ 30,893,564	$ [745,910]
Expenditures				
Instruction	7,816,412	7,057,885	$ 7,251,080	$ [193,195]
Student support services	633,883	632,360	689,000	[56,640]
Instructional support staff	534,159	575,086	579,000	[3,914]
General administration	1,134,374	1,089,018	1,340,000	[250,982]
School administration	2,325,933	2,397,179	2,514,500	[117,321]
Central services	362,514	82,750	429,000	[346,250]
Operations and maintenance	3,503,967	3,478,857	3,905,000	[426,143]
Community services operations	734	411	2,000	[1,589]
Transportation	1,102,524	1,260,035	1,419,300	[159,265]
Transfers out	12,448,902	13,574,073	12,764,684	809,389
Adjustment to comply with legal max	-	-	[762,229]	762,229
Adjustment for qualifying budget credit	-	-	16,319	[16,319]
Total Expenditures	29,863,402	30,147,654	$ 30,147,654	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 202
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 1,989,716	$ 1,999,252	$ 2,258,542	$ [259,290]
Delinquent tax	91,457	64,599	49,993	14,606
Motor and recreational vehicle tax	244,934	264,914	189,766	75,148
In lieu of taxes - I. R. B.'s	76,550	88,533	-	88,533
State aid	6,647,890	6,737,667	6,902,147	[164,480]
Total Receipts	9,050,547	9,154,965	$ 9,400,448	$ [245,483]
Expenditures				
Instruction	1,164,539	1,980,742	$ 2,512,936	$ [532,194]
General administration	304,046	262,712	350,000	[87,288]
Central services	1,377,515	943,603	1,297,000	[353,397]
Operations and maintenance	1,478,893	2,001,946	2,052,100	[50,154]
Transfers out	4,672,016	4,115,881	3,320,000	795,881
Adjustment to comply with legal max	-	-	[227,152]	227,152
Total Expenditures	8,997,009	9,304,884	$ 9,304,884	$ -
Receipts Over [Under] Expenditures	53,538	[149,919]		
Unencumbered Cash, Beginning	406,856	470,401		
Prior Year Canceled Encumbrance	10,007	16,663		
Unencumbered Cash, Ending	$ 470,401	$ 337,145		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 300,000	$ -	$ 200,000	$ [200,000]
Total Receipts	$ 300,000	$ -	$ 200,000	$ [200,000]
Expenditures				
Instruction	$ 181,506	$ 179,014	$ 463,500	$ [284,486]
School administration	-	-	2,750	[2,750]
General administration	-	588	-	588
Student support services	523	-	-	-
Total Expenditures	$ 182,029	$ 179,602	$ 466,250	$ [286,648]
Receipts Over [Under] Expenditures	117,971	[179,602]		
Unencumbered Cash, Beginning	454,761	572,732		
Unencumbered Cash, Ending	$ 572,732	$ 393,130		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 7,000,000	$ 9,210,000	$ 8,125,102	$ 1,084,898
Miscellaneous	12,950	2,147	-	2,147
Total Receipts	7,012,950	9,212,147	$ 8,125,102	$ 1,087,045
Expenditures				
Instruction	5,302,434	6,185,383	$ 8,135,000	$ [1,949,617]
Student support services	458,717	550,117	636,000	[85,883]
General administration	-	126,739	-	126,739
School administration	301,998	286,480	381,000	[94,520]
Central services	316,369	354,308	469,000	[114,692]
Transportation	53,954	132,500	170,000	[37,500]
Operations and maintenance	37,659	38,639	-	38,639
Total Expenditures	6,471,131	7,674,166	$ 9,791,000	$ [2,116,834]
Receipts Over [Under] Expenditures	541,819	1,537,981		
Unencumbered Cash, Beginning	2,022,340	2,564,159		
Unencumbered Cash, Ending	$ 2,564,159	$ 4,102,140		

UNIFIED SCHOOL DISTRICT NO. 202
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 725,000	$ 800,000	$ 875,000	$ [75,000]
Total Receipts	725,000	800,000	$ 875,000	$ [75,000]
Expenditures				
Instruction	720,645	752,204	$ 925,000	$ [172,796]
Total Expenditures	720,645	752,204	$ 925,000	$ [172,796]
Receipts Over [Under] Expenditures	4,355	47,796		
Unencumbered Cash, Beginning	114,771	119,126		
Unencumbered Cash, Ending	$ 119,126	$ 166,922		

UNIFIED SCHOOL DISTRICT NO. 202
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ -	$ 74,779	$ 125,000	$ [50,221]
Total Receipts	-	74,779	$ 125,000	$ [50,221]
Expenditures				
Instruction	71,400	54,600	$ 200,000	$ [145,400]
Total Expenditures	71,400	54,600	$ 200,000	$ [145,400]
Receipts Over [Under] Expenditures	[71,400]	20,179		
Unencumbered Cash, Beginning	195,500	124,100		
Unencumbered Cash, Ending	$ 124,100	$ 144,279		

UNIFIED SCHOOL DISTRICT NO. 202
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 1,261,543	$ 1,196,480	$ 1,238,581	$ [42,101]
Delinquent tax	48,081	36,567	32,099	4,468
Motor vehicle tax	145,796	145,338	100,568	44,770
Recreational vehicle tax	733	2,128	5,125	[2,997]
In lieu of taxes - I.R.B.'s	49,129	48,277	-	48,277
Investment income	133,555	218,422	-	218,422
Miscellaneous	605,562	871,852	100,000	771,852
State aid	899,770	944,184	956,795	[12,611]
Transfers in	3,156,077	500,000	1,500,000	[1,000,000]
Total Receipts	6,300,246	3,963,248	$ 3,933,168	$ 30,080
Expenditures				
Instruction	69,888	80,483	$ 200,000	$ [119,517]
Central services	287,377	278,941	400,000	[121,059]
Operations and maintenance	713,830	575,300	1,340,000	[764,700]
Transportation	-	600,753	250,000	350,753
Facility acquisition and construction services	3,067,787	1,410,529	13,000,000	[11,589,471]
Debt service	589,207	2,315,195	586,381	1,728,814
Total Expenditures	4,728,089	5,261,201	$ 15,776,381	$ [10,515,180]
Receipts Over [Under] Expenditures	1,572,157	[1,297,953]		
Unencumbered Cash, Beginning	12,968,588	15,988,444		
Prior Year Canceled Encumbrance	1,447,699	834		
Unencumbered Cash, Ending	$ 15,988,444	$ 14,691,325		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Federal aid	$ 1,605,597	$ 3,003,859	$ 2,648,623	$ 355,236
State aid	-	-	18,240	[18,240]
Charges for services	12,104	40,560	19,210	21,350
Miscellaneous	15,375	10,646	-	10,646
Investment income	954	493	-	493
Transfers in	-	2,322	-	2,322
Total Receipts	1,634,030	3,057,880	$ 2,686,073	$ 371,807
Expenditures				
Food service operation	1,514,063	2,328,633	$ 4,225,500	$ [1,896,867]
Total Expenditures	1,514,063	2,328,633	$ 4,225,500	$ [1,896,867]
Receipts Over [Under] Expenditures	119,967	729,247		
Unencumbered Cash, Beginning	2,403,977	2,073,228		
Prior Period Adjustment	[450,716]	-		
Unencumbered Cash, Beginning, Restated	1,953,261	2,073,228		
Unencumbered Cash, Ending	$ 2,073,228	$ 2,802,475		

UNIFIED SCHOOL DISTRICT NO. 202
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid	$ 4,352	$ -	$ -	$ -
Total Receipts	4,352	-	$ -	$ -
Expenditures				
Student support services	7,650	3,280	$ -	$ [3,280]
Instructional support staff	-	-	74,000	74,000
Other support services	-	-	12,000	12,000
School administration	10,733	-	-	-
Total Expenditures	18,383	3,280	$ 86,000	$ 82,720
Receipts Over [Under] Expenditures	[14,031]	[3,280]		
Unencumbered Cash, Beginning	119,097	105,066		
Unencumbered Cash, Ending	$ 105,066	$ 101,786		

UNIFIED SCHOOL DISTRICT NO. 202
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Federal aid	$ 1,493,121	$ 1,981,057	$ 1,791,102	$ 189,955
Transfers in	5,237,825	6,082,852	4,679,582	1,403,270
Total Receipts	6,730,946	8,063,909	$ 6,470,684	$ 1,593,225
Expenditures				
Instruction	4,488,433	4,548,863	$ 5,838,000	$ [1,289,137]
Student support services	1,586,833	1,757,918	1,852,000	[94,082]
Instructional support staff	2,022	20,015	16,100	3,915
General administration	250,315	262,562	287,000	[24,438]
Transportation	538,929	690,347	714,000	[23,653]
Total Expenditures	6,866,532	7,279,705	$ 8,707,100	$ [1,427,395]
Receipts Over [Under] Expenditures	[135,586]	784,204		
Unencumbered Cash, Beginning	5,149,441	5,021,401		
Prior Year Canceled Encumbrance	7,546	1,194		
Unencumbered Cash, Ending	$ 5,021,401	$ 5,806,799		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Federal aid	$ 45,957	$ 54,177	$ 54,177	$ -
Transfers in	672,016	870,000	550,000	320,000
Total Receipts	717,973	924,177	$ 604,177	$ 320,000
Expenditures				
Instruction	747,577	823,934	$ 826,000	$ [2,066]
Instructional support staff	17,949	20,252	20,100	152
Total Expenditures	765,526	844,186	$ 846,100	$ [1,914]
Receipts Over [Under] Expenditures	[47,553]	79,991		
Unencumbered Cash, Beginning	471,164	423,611		
Unencumbered Cash, Ending	$ 423,611	$ 503,602		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid	$ 152,351	$ 102,915	$ 160,692	$ [57,777]
Federal aid	232,588	205,084	244,794	[39,710]
Transfers in	30,000	-	30,000	[30,000]
Miscellaneous	-	150	-	150
Total Receipts	414,939	308,149	$ 435,486	$ [127,337]
Expenditures				
Student support services	400,212	278,308	$ 508,000	$ [229,692]
Total Expenditures	400,212	278,308	$ 508,000	$ [229,692]
Receipts Over [Under] Expenditures	14,727	29,841		
Unencumbered Cash, Beginning	163,420	180,547		
Prior Year Canceled Encumbrance	2,400	-		
Unencumbered Cash, Ending	$ 180,547	$ 210,388		

UNIFIED SCHOOL DISTRICT NO. 202
Student Material Revolving Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfer in	$ -	$ 150,000
Total Receipts	-	150,000
Expenditures		
Instruction	156,252	193,383
Total Expenditures	156,252	193,383
Receipts Over [Under] Expenditures	[156,252]	[43,383]
Unencumbered Cash, Beginning	1,317,952	1,161,700
Unencumbered Cash, Ending	$ 1,161,700	$ 1,118,317

* This fund is not required to be budgeted.

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UNIFIED SCHOOL DISTRICT NO. 202
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State aid	$ 4,153,096	$ 4,180,073	$ 4,865,352	$ [685,279]
Total Receipts	4,153,096	4,180,073	$ 4,865,352	$ [685,279]
Expenditures				
Instruction	2,741,042	2,758,848	$ 2,955,362	$ [196,514]
Student support services	166,124	167,203	423,097	[255,894]
Instructional support staff	41,531	41,801	202,404	[160,603]
General administration	41,531	41,801	162,730	[120,929]
School administration	207,655	209,004	329,830	[120,826]
Central services	83,062	83,601	225,266	[141,665]
Operations and maintenance	332,248	334,406	357,266	[22,860]
Transportation	290,717	292,605	169,051	123,554
Food service	249,186	250,804	40,346	210,458
Total Expenditures	4,153,096	4,180,073	$ 4,865,352	$ [685,279]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Federal Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Low Income Title I	Homeless	Title I Migrant	Title IIA	Title III	Title IV
Receipts						
Federal aid	$ 1,277,603	$ -	$ -	$ 173,731	$ 105,379	$ 69,247
Total Receipts	1,277,603	-	-	173,731	105,379	69,247
Expenditures						
Instruction	771,119	229	-	203,697	85,612	69,574
Student support services	24,257	-	-	-	-	-
Central services	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Instructional support staff	353,665	-	-	-	-	-
School administration	145,713	-	-	-	-	-
Transportation	17,106	-	-	-	-	-
Architectural and engineering services	-	-	-	-	-	-
Total Expenditures	1,311,860	229	-	203,697	85,612	69,574
Receipts Over [Under] Expenditures	[34,257]	[229]	-	[29,966]	19,767	[327]
Unencumbered Cash, Beginning	110,244	[3,773]	1,805	[19,458]	[542]	5
Unencumbered Cash, Ending	$ 75,987	$ [4,002]	$ 1,805	$ [49,424]	$ 19,225	$ [322]

ESSR I	ESSR II	ESSR III	Actual	Budget	Variance Over [Under]
$ 13,178	$ 3,295,286	$ -	$ 4,934,424	$ 8,153,448	$ [3,219,024]
13,178	3,295,286	-	4,934,424	$ 8,153,448	$ [3,219,024]
10,452	2,205,099	821,077	4,166,859	$ 5,146,703	$ 979,844
-	-	-	24,257	240,500	216,243
-	-	-	-	355,000	355,000
-	-	-	-	700,000	700,000
-	-	-	353,665	1,296,000	942,335
-	-	-	145,713	-	[145,713]
-	-	-	17,106	-	[17,106]
-	-	-	-	500,000	500,000
10,452	2,205,099	821,077	4,707,600	$ 8,238,203	$ 3,530,603
2,726	1,090,187	[821,077]	226,824		
[2,726]	[1,342,694]	-	[1,257,139]		
$ -	$ [252,507]	$ [821,077]	$ [1,030,315]		

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UNIFIED SCHOOL DISTRICT NO. 202
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	74,214	-
Total Expenditures	74,214	-
Receipts Over [Under] Expenditures	[74,214]	-
Unencumbered Cash, Beginning	2,297,851	2,223,637
Prior Year Canceled Encumbrance	-	49,850
Unencumbered Cash, Ending	$ 2,223,637	$ 2,273,487

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Donations and Grants Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Misc	Kauffman Fdn Grant	USA Funds	Safe and Secure	School Leadership	Link	TLB	Pledgecents Grant	Fuel Up to Play 60 Grant	Communities Supporting Early Literacy
Receipts										
Other grants	$ -	$ -	$ -	$ -	$ -	$ 39	$ 12,500	$ -	$ -	$ -
Total Receipts	-	-	-	-	-	39	12,500	-	-	-
Expenditures										
Instruction	-	-	-	-	-	-	12,996	-	-	83,932
Total Expenditures	-	-	-	-	-	-	12,996	-	-	83,932
Receipts Over [Under] Expenditures	-	-	-	-	-	39	[496]	-	-	[83,932]
Unencumbered Cash, Beginning	30,961	[13,570]	12,000	[23,906]	104	5,273	5,743	17	89	105,917
Unencumbered Cash, Ending	$ 30,961	$ [13,570]	$ 12,000	$ [23,906]	$ 104	$ 5,312	$ 5,247	$ 17	$ 89	$ 21,985

* These funds are not required to be budgeted.

Target Field Trip	ELC KDHE Grant	ALA Grant	Kansas Check Off Grant	Grand Canyon Educ Grant	KPP Grant	McDonalds Grant	DG Literacy Foundation	MTE School Library Grant	OG School Library Grant	Current Year Totals	Prior Year Totals
$ -	$ 63,022	$ 5,000	$ -	$ 570	$ 46,958	$ -	$ -	$ -	$ -	$ 128,089	$ 357,872
-	63,022	5,000	-	570	46,958	-	-	-	-	128,089	357,872
1,168	86,068	5,019	-	1,100	63,386	628	367	2,515	15	257,194	341,671
1,168	86,068	5,019	-	1,100	63,386	628	367	2,515	15	257,194	341,671
[1,168]	[23,046]	[19]	-	[530]	[16,428]	[628]	[367]	[2,515]	[15]	[129,105]	16,201
-	-	-	450	1,100	[3,223]	637	384	2,519	15	124,510	108,309
$ [1,168]	$ [23,046]	$ [19]	$ 450	$ 570	$ [19,651]	$ 9	$ 17	$ 4	$ -	$ [4,595]	$ 124,510

UNIFIED SCHOOL DISTRICT NO. 202
Aquatic Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Charges for services	$ 173,775	$ 195,986
Miscellaneous	-	6
Total Receipts	173,775	195,992
Expenditures		
Student activities	170,260	176,367
Total Expenditures	170,260	176,367
Receipts Over [Under] Expenditures	3,515	19,625
Unencumbered Cash, Beginning	[44,394]	[40,879]
Unencumbered Cash, Ending	$ [40,879]	$ [21,254]

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 2,120,807	$ 2,044,168	$ 2,082,288	$ [38,120]
Delinquent tax	80,690	61,822	53,962	7,860
Motor and recreational vehicle tax	246,060	247,891	176,880	71,011
In lieu of taxes - I. R. B.'s	85,149	90,376	-	90,376
Bond proceeds	-	22,420,000	-	22,420,000
State aid	3,871,569	4,365,728	4,365,728	-
Total Receipts	6,404,275	29,229,985	$ 6,678,858	$ 22,551,127
Expenditures				
Principal	3,860,000	25,730,000	$ 5,295,000	$ 20,435,000
Interest and other bond costs	2,401,387	4,236,228	2,251,228	1,985,000
Adjustment for qualifying budget credit	-	-	22,420,000	[22,420,000]
Total Expenditures	6,261,387	29,966,228	$ 29,966,228	$ -
Receipts Over [Under] Expenditures	142,888	[736,243]		
Unencumbered Cash, Beginning	7,884,021	8,026,909		
Unencumbered Cash, Ending	$ 8,026,909	$ 7,290,666		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Bond Fund*
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2022 and 2021

Receipts	Prior Year Actual	Current Year Actual
Investment income	$ 481,477	$ [19,140]
Total Receipts	481,477	[19,140]
Expenditures		
Instruction	32,217	70,613
Central services	112,524	18,723
Operations and maintenance	450	-
Facility acquisition and construction services	2,910,926	9,851,125
Total Expenditures	3,056,117	9,940,461
Receipts Over [Under] Expenditures	[2,574,640]	[9,959,601]
Unencumbered Cash, Beginning	11,649,890	15,109,916
Prior Period Adjustment	450,716	-
Unencumbered Cash, Beginning, Restated	12,100,606	15,109,916
Prior Year Canceled Encumbrance	5,583,950	24,607
Unencumbered Cash, Ending	$ 15,109,916	$ 5,174,922

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 946,157	$ 911,799	$ 928,936	$ [17,137]
Delinquent tax	35,990	27,397	24,074	3,323
Motor and recreational vehicle tax	109,897	112,250	79,250	33,000
Investment income	663	384	-	384
Charges for services	131,180	209,904	508,500	[298,596]
Total Receipts	1,223,887	1,261,734	$ 1,540,760	$ [279,026]
Expenditures				
Community service operations	1,043,669	1,135,640	$ 2,037,250	$ [901,610]
Total Expenditures	1,043,669	1,135,640	$ 2,037,250	$ 901,610
Receipts Over [Under] Expenditures	180,218	126,094		
Unencumbered Cash, Beginning	1,321,421	1,501,639		
Unencumbered Cash, Ending	$ 1,501,639	$ 1,627,733		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 157,664	$ 151,966	$ 154,897	$ [2,931]
Delinquent tax	5,996	4,556	4,013	543
Motor and recreational vehicle tax	18,316	16,782	13,193	3,589
In lieu of taxes - I. R. B.'s	6,140	6,702	-	6,702
Total Receipts	188,116	180,006	$ 172,103	$ 7,903
Expenditures				
Community service operations	172,480	181,057	$ 217,400	$ [36,343]
Total Expenditures	172,480	181,057	$ 217,400	$ [36,343]
Receipts Over [Under] Expenditures	15,636	[1,051]		
Unencumbered Cash, Beginning	496,001	511,637		
Unencumbered Cash, Ending	$ 511,637	$ 510,586		

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission Operating Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2022 and 2021

	Prior Year Actual	Current Year Actual
Receipts		
Program revenues	$ 6,224	$ 7,775
Total Receipts	6,224	7,775
Expenditures		
Program expenses	6,095	8,373
Total Expenditures	6,095	8,373
Receipts Over [Under] Expenditures	129	[598]
Unencumbered Cash, Beginning	1,310	1,439
Unencumbered Cash, Ending	$ 1,439	$ 841

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Turner Sixth Grade Academy				
Bank Interest	$ 47	$ 1	$ -	$ 48
STUCO	637	1,111	254	1,494
iPad Revenue	-	1,002	602	400
TSGA Library Fee	457	7	-	464
TSGA Yearbook	-	942	-	942
TSDA Sales Tax	-	494	-	494
VANCO Services	79	1,824	1,262	641
School Fund	1,033	3,966	3,662	1,337
Bus Cards	-	5	-	5
Petty Cash	300	100	200	200
Subtotal Turner Sixth Grade Academy	2,553	9,452	5,980	6,025
ELEMENTARY SCHOOLS				
Junction Elementary				
Community Service Club	2,183	3,742	2,825	3,100
DeMoss Seating Grant	343	-	-	343
Library Books	875	143	258	760
JU Sales Tax	169	-	-	169
Music	25	-	-	25
Petty Cash	288	-	-	288
Playground Equipment	7	-	-	7
Programs	27	243	217	53
Social Committee	49	-	-	49
Student Council Sales	1,408	211	270	1,349
Student Council Yearbook	4,034	628	1,396	3,266
Subtotal Junction Elementary	9,408	4,967	4,966	9,409
Oak Grove Elementary				
Pepsi Commission	470	815	338	947
Bank Interest	82	2	-	84
Library	112	4,699	4,115	696
Petty Cash	285	-	-	285
VANCO Services	15	-	-	15
Sales Tax	477	97	151	423
Student Council	1,461	-	88	1,373
Student Celebration	3,305	3,398	2,152	4,551
Yearbook	1,008	1,068	1,231	845
Subtotal Oak Grove Elementary	7,215	10,079	8,075	9,219
Turner Elementary				
Art Club	84	-	-	84
Care Club	172	-	90	82
Library Books	454	557	737	274
Petty Cash	430	419	297	552
Sales Tax	39	600	569	70
School Store	717	4,948	4,981	684
Staff	180	1,532	1,442	270
Student Fund (General)	954	4,560	4,522	992
Student Fund (Stuco)	293	127	126	294
Yearbooks	142	2,942	2,785	299
Subtotal Turner Elementary School	3,465	15,685	15,549	3,601

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
ELEMENTARY SCHOOLS (Continued)				
Midland Trail Elementary				
Building fund	$ 4,500	$ 11,382	$ 8,413	$ 7,469
Library	919	2,100	1,390	1,629
Petty Cash	400	-	-	400
School Store	18	-	-	18
Subtotal Midland Trail Elementary School	5,837	13,482	9,803	9,516
Subtotal All Elementary Schools	25,925	44,213	38,393	31,745
MIDDLE SCHOOL				
Turner Middle School				
Art	1,441	1,674	1,153	1,962
Athletics	1,939	13,744	8,226	7,457
Band	-	488	488	-
Bearbucks	38	205	243	-
Bus Cards	-	20	-	20
Cheerleading	1,293	5,664	5,122	1,835
Chorale	55	-	-	55
Clothing Donation	-	750	750	-
Drama Club	450	-	-	450
FACS	1,387	2,520	876	3,031
Faculty Fund	1	-	1	-
Football Fundraising	-	3,524	1,562	1,962
In and Out	324	2,653	2,953	24
Industrial Arts	1,259	1,656	1,310	1,605
Industrial Technology	3,930	1,289	135	5,084
JAG	599	-	-	599
NJHS	-	28	-	28
Petty Cash	1,405	-	-	1,405
Sales Tax	572	324	353	543
Science Classes	2,174	1,670	832	3,012
Science Club	1,185	-	-	1,185
Student Council	138	930	196	872
Student Recognition	379	10	263	126
Student Returns	299	57	59	297
TMS MacBook	683	5,722	5,843	562
Transition Class	52	-	-	52
Student Awards and Activities	1,531	753	1,965	319
Athetic Officials	675	9,373	7,840	2,208
VANCO Services	4,338	2,150	3,319	3,169
Yearbook	3,486	4,685	3,486	4,685
Total Middle School	29,633	59,889	46,975	42,547

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
HIGH SCHOOLS				
Turner High School				
Art/Photo	$ 2,018	$ 2,935	$ 2,962	$ 1,991
Auto Mechanics Fee	1,446	360	1,436	370
AVID	-	500	17	483
Band Fees	267	1,705	1,240	732
Band Tour	13,512	-	321	13,191
Baseball Team	1,441	22,991	22,101	2,331
Battle of the Books	158	333	133	358
Beartones	34	2,887	2,332	589
Book Club	863	180	315	728
Book Rent	1,821	-	-	1,821
Booster	8	-	-	8
Bowling Team	504	1,576	2,024	56
Boys Basketball Team	627	275	633	269
BPA	9,173	21,778	12,345	18,606
Building Trades Fee	1,066	485	69	1,482
Bus Cards	-	45	-	45
Business & Computer Fees	10,887	766	313	11,340
Calculator Rental & Loss	1,236	-	193	1,043
Catering Club	-	3,726	205	3,521
JAG - 9th/10th	111	-	-	111
Cheerleading	2,443	14,445	12,918	3,970
Choir Fee	1,436	4,551	1,988	3,999
Clothing Fee	2,078	150	90	2,138
Culinary Arts Fee	13,181	3,526	14,426	2,281
Debate	85	25	-	110
DECA	6,112	1,432	528	7,016
Drama	587	635	1,038	184
Drill Team	400	3,949	3,654	695
Flag Team	21	1,154	1,096	79
Football Team	822	4,403	4,700	525
Forensics	86	86	71	101
French Club	8	-	-	8
Freshman Academy	98	-	90	8
Girls Basketball Team	669	217	516	370
Golf Team	145	715	393	467
Health Awareness	101	-	-	101
MacBook Usage Revenue	10,162	18,829	22,870	6,121
JAG - 11th/12th	73	-	-	73
Jazz Band Scholarship	85	-	-	85
Jones Scholarship	-	7,000	7,000	-
Hope Memorial Golf Tournament	230	-	-	230
Junior Class	3,172	9,726	11,174	1,724
KAYS	3,456	-	50	3,406
KC Pet Project	30	-	-	30
Language Arts	125	200	184	141
Link Crew	11	-	-	11
Louder Than a Bomb	443	-	-	443
MAGE Club	8	-	-	8
Middle School Fees	432	2,232	2,600	64
Musical & Spring Play	996	1,665	1,530	1,131
National Art Honor Society	2	-	-	2

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
HIGH SCHOOL (Continued)				
Turner High School (Continued)				
NHS	$ 755	$ 206	$ 578	$ 383
PE Fees	1,439	1,867	904	2,402
Powerlifting	-	697	245	452
Senior Class Fund	2,916	7,043	4,741	5,218
Project Graduation	960	29,399	30,334	25
PSAT & Plan Testing	97	364	396	65
Photo Imaging Fee	685	864	270	1,279
Sales Tax	-	10,272	10,272	-
School Store	5,362	22,844	25,590	2,616
Science Fees	3,027	1,889	3,574	1,342
Soccer - Boys	653	-	356	297
Soccer - Girls	2,357	9,131	3,509	7,979
Social Committee	270	-	-	270
Social Studies Grant	1,596	-	-	1,596
Softball Team	3,245	1,387	2,207	2,425
Spanish Club	25	-	-	25
SPED - Coffee Shop	3,194	10,839	8,681	5,352
STEM	631	-	-	631
Student Council	13,892	5,618	5,715	13,795
Student Interest	4,079	12,583	10,461	6,201
Student Safety	490	635	751	374
Swim Fees	71	65	73	63
Swim Team Boys	42	-	-	42
Swim Team Girls	36	-	-	36
Thespians Troupe	283	2,233	1,916	600
Track Club	1,564	125	49	1,640
VANCO Services	41,540	60,552	46,564	55,528
Vica Auto	330	7,735	7,997	68
Vica Carpentry	7,799	739	1,817	6,721
Volleyball Team	2,601	580	1,976	1,205
Wrestling Team	3,210	3,235	6,228	217
Yearbook	5,661	20,044	13,381	12,324
Yearbook Fundraising	-	5,187	5,039	148
You be You	255	-	-	255
Subtotal Turner High School	201,734	351,615	327,179	226,170
Journey School of Choice				
Interest	21	1	-	22
Pepsi Recycling	475	-	-	475
Staff Funds	1,023	-	-	1,023
Student Funds	1,120	582	-	1,702
VANCO Services	-	2,352	-	2,352
MacBook Usage	180	-	180	-
THS Fees	109	-	-	109
Liberty Memorial Grant	250	-	-	250
Parking Fees	5	-	-	5
TMS Fees	44	-	-	44
Subtotal Journey School of Choice	3,227	2,935	180	5,982
TOTAL ALL STUDENT ORGANIZATION FUNDS	263,072	468,104	418,707	312,469
CLEARING ACCOUNT	[167,750]	44,979	-	[122,771]
INSURANCE RESERVE	1,396,220	55,146	425,733	1,025,633
TOTAL STUDENT ORGANIZATION AND OTHER AGENCY FUNDS	$ 1,491,542	$ 568,229	$ 844,440	$ 1,215,331

See independent auditor's report on the financial statements.

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 202
District Activity
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
District							
Petty Cash	$ 6,950	$ -	$ -	$ -	$ 6,950	$ -	$ 6,950
High School							
JSOC Petty Cash	29	-	-	-	29	-	29
Turner High School Petty Cash	1,198	-	-	-	1,198	-	1,198
Turner High School - Athletics	11,032	-	29,364	36,705	3,691	-	3,691
Subtotal High School	12,259	-	29,364	36,705	4,918	-	4,918
Total Receipts	$ 19,209	$ -	$ 29,364	$ 36,705	$ 11,868	$ -	$ 11,868

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash
U.S. Department of Education					
Passed Through State Department of Education:					
Title I Grants to Local Educational Agencies	84.010	$ 110,244	$ 1,277,603	$ 1,311,860	$ 75,987
Special Education (IDEA) Cluster:					
Special Education Grants to States	84.027	-	1,147,122	1,147,122	-
Special Education - Preschool Grants	84.173	-	42,085	42,085	-
Total Special Education (IDEA) Cluster		-	1,189,207	1,189,207	-
Vocational Education Basic Grants to States	84.048	-	54,357	54,357	-
Homeless Child	84.196	[3,773]	-	229	[4,002]
English Language Acquisition Grants	84.365	[542]	105,379	85,612	19,225
Improving Teacher Quality State Grants	84.367	[19,458]	173,731	203,697	[49,424]
Student Support and Academic Enrichment Program	84.424	4	69,247	69,574	[323]
Elementary and Secondary School Emergency Relief Fund	84.425D	[1,345,420]	3,332,189	3,060,353	[1,073,584]
Total U.S. Department of Education			6,201,713	5,974,889	
U.S. Department of Health and Human Services					
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	9,121	205,084	175,394	38,811
Temporary Assistance for Needy Families (477 Cluster)					
Temporary Assitance for Needy Families	93.558	-	16,958	16,958	-
Total Temporary Assistance for Needy Families (477 Cluster)			16,958	16,958	
Passed Through State Department of Education:					
Youth Behavior Risk Survey	93.079	-	1,980	1,980	-
K-12 COVID Testing Grant	93.323	-	63,022	70,408	[7,386]
Total U.S. Department of Health and Human Services			287,044	264,740	
U.S. Department of Agriculture					
Passed Through State Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	10.553	-	713,702	713,702	-
National School Lunch Program	10.555	-	2,080,981	2,080,981	-
Summer Food Service Program for Children	10.559	-	195,254	195,254	-
Total Child Nutrition Cluster		-	2,989,937	2,989,937	-
Child and Adult Care Food Program	10.558	-	13,650	13,650	-
P-EBT Local Level Administrative Cost Grant	10.649	-	3,063	3,063	-
Total U.S. Department of Agriculture			3,006,650	3,006,650	
Total Expenditures of Federal Awards			$ 9,495,407	$ 9,246,279	

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 202

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

1. Organization

Unified School District No. 202, Kansas City, Kansas (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the Kansas regulatory basis of accounting, which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements. The District elected not to use the 10% de minimis indirect cost rate.

3. Local Government Contributions

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position as of June 30, 2022.

5. Outstanding Loans

The District did not have any outstanding loans under any federal grants as of June 30, 2022.

6. Pass Through Numbers

Pass through numbers have not been assigned to pass through grants on the Schedule of Expenditures of Federal Awards.

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)			
Internal control over financial reporting:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Internal control over major programs:				
Material weakness(es) identified?		Yes	X	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Uniform Guidance?		Yes	X	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	Title I
84.425	Elementary & Secondary School Emergency Relief Fund

Dollar threshold used to distinguish between type A and type B programs:	$750,000			
Auditee qualified as low-risk auditee?		Yes	X	No

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2022

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

Current Year Findings

None Noted.

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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"

Board of Education
Unified School District No. 202
Kansas City, Kansas

We have audited, 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 *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 202 (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 6, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal controls 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

December 6, 2022

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

Board of Education
Unified School District No. 202
Kansas City, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 202, Kansas City, Kansas (the District), 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 the District's major federal programs for the year ended June 30, 2022. The District'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, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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). 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 the District 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 the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the District'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 error, and express an opinion of the District'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 GAAS, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgement 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 the District'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 the District'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 the District'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

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

Our consideration of the 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 the internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated December 6, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. 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 statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

December 6, 2022