SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 203

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

JUNE 30, 2022

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SSC CPAs, P.A.

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 203, Kansas City, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 203, as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 203, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statement.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 2.

Other Information

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 203, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 22, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and 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 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023, on our consideration of Unified School District No. 203's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 203's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 203's internal control over financial reporting and compliance.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
March 29, 2023

UNIFIED SCHOOL DISTRICT NO. 203 **STATEMENT 1**
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	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
Governmental type funds							
General funds:							
General	$ -	$ 33,531	$ 17,514,296	$ 17,360,733	$ 187,094	$ 146,671	$ 333,765
Supplemental general	547,317	-	5,399,608	5,210,535	736,390	53,367	789,757
Special purpose funds:							
Federal	(45,148)	-	180,755	149,335	(13,728)	-	(13,728)
At risk (4 year old)	99,771	-	80,000	170,114	9,657	-	9,657
At risk (K-12)	313,884	-	740,881	857,336	197,429	-	197,429
Bilingual	42,037	-	133,598	136,248	39,387	-	39,387
Virtual education	-	-	89,202	75,000	14,202	-	14,202
Capital outlay	693,944	67,337	2,993,108	2,766,867	987,522	45,745	1,033,267
Food service	213,450	-	1,699,933	1,173,468	739,915	-	739,915
Professional development	16,339	1,150	14,500	15,000	16,989	-	16,989
Parents as Teachers	4,558	-	-	-	4,558	-	4,558
Summer school	25,800	-	137	-	25,937	-	25,937
Special education	1,564,673	2,616	4,082,069	4,107,763	1,541,595	6,034	1,547,629
Cost of living	34,501	-	353,441	330,454	57,488	-	57,488
Career and postsecondary education	2	-	849,306	781,035	68,273	-	68,273
Gifts and grants	450,358	-	544,032	437,809	556,581	2,238	558,819
KPERS special retirement contribution	-	-	2,257,557	2,257,557	-	-	-
Contingency reserve	429,475	-	-	-	429,475	-	429,475
Textbook and student material revolving	382,083	-	231,309	10,258	603,134	-	603,134
ESSER I	-	-	-	3,446	(3,446)	-	(3,446)
ESSER II	(235,458)	-	521,031	594,341	(308,768)	-	(308,768)
Gate receipts	54,817	-	118,514	123,241	50,090	-	50,090
School projects	47,231	-	94,782	86,188	55,825	-	55,825
Bond and interest fund:							
Bond and interest	5,708,784	-	3,915,393	4,107,498	5,516,679	-	5,516,679
Capital project fund:							
Construction	4,407,697	7,530	-	2,945,413	1,469,815	623,329	2,093,144
Trust fund:							
Scholarship	99,226	-	146	1,500	97,872	-	97,872
Total reporting entity (excluding agency fund)	$ 14,855,341	$ 112,164	$ 41,813,598	$ 43,701,139	$ 13,079,965	$ 877,384	$ 13,957,349
Composition of cash:						$ -	
Checking							$ 8,790,467
Checking - activity accounts							577,200
Scholarship savings							97,872
Money market							1,028,062
Investments							3,935,033
Total cash							14,428,634
Less agency funds							(471,285)
Total reporting entity (excluding agency funds)							$ 13,957,349

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

2. 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), and enterprise (business) funds. Although directory

rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but 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 did not hold a revenue neutral rate hearing for the year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during the year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund	Textbook and Student Materials Revolving Fund
Gifts and Grants Fund	Federal Fund
ESSER I and II Funds	Gate Receipts and School Project Funds

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

Compliance with finance-related legal and contractual provision

K.S.A. 79-2935 notes that expenditure, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures. Expenditures exceeded the adopted budget in the Food Service Fund. Additionally, in accordance with K.S.A. 10-1113, the cash basis law requires that no indebtedness be created for a fund in excess of available monies in that fund. It was noted that the federal fund including Title I and Supporting Effective Instruction as well as ESSER I, ESSER II had negative unencumbered cash at year end pending reimbursements from the State of Kansas. Management is not aware of any other finance-related legal and contractual violations for the period covered by the audit.

3. DEPOSITS AND INVESTMENTS

As of June 30, 2022, the District had the following investments and maturities:

		Investment Maturites (in Years)		
Investment Type	Fair Value	Less than 1	1-2	Rating U.S.
Kansas Municipal Investment Pool	$ 3,935,033	$ 3,935,033	$ -	N/A

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2022, is as follows:

Investment	Percentage of Investments
Kansas Municipal Investment Pool	100%

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

At June 30, 2022, the District's carrying amount of deposits was $10,488,420 and the bank balance was $11,154,020. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and the remaining $10,904,020 was collateralized with securities held by the pledging financial institution's agent in the District's name.

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

At June 30, 2022, the District had invested $3,935,033 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed

securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $672,722 for General Fund and $118,130 for Supplemental General Fund subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

5. CAPITAL PROJECTS

Capital project authorizations with approved change orders for the new elementary school and District improvements total $37,891,983 and expenditures to date total $32,452,103.

6. LONG-TERM DEBT

On March 1, 2013, the District issued refunding bonds in the amount of $3,420,000 (Series 2013-A). The proceeds from these bonds were placed in escrow to refund $2,690,000 of the Series 2008-B bonds maturing in 2025 to 2028 on September 1, 2018.

The District entered into two finance lease agreements to pay for the costs of acquiring, constructing, and installing energy conservation measures in the buildings and on the property owned by the District. The first agreement was signed in June 2008 for the amount of $4,890,000. The second agreement was signed in January 2009 for $2,674,000.

The District entered into a $1,000,000 lease purchase agreement in May 2013 to pay for the costs of remodeling, renovation, repairing, reconstruction, furnishing, and equipping the Elementary West building for use as an early childhood center and administrative offices.

On April 28, 2016, the District issued refunding bonds in the amount of $17,070,000 (Series 2016-A). The proceeds of these bonds were placed in escrow to refund $11,855,000 of the Series 2008-A bonds maturing in 2018 to 2028 on September 1, 2017. The proceeds of the refunding bonds refunded $4,850,000 of the Series 2009-A Bonds maturing in 2020 to 2028 on September 1, 2018.

On May 10, 2018, Series 2018-A General Obligation Improvement Bonds and Series 2018-B Taxable General Obligation Refunding Bonds were issued by the District in the amounts of $35,000,000 and $3,280,000, respectively. Proceeds from the sale of the Series 2018-A Bonds are being used to construct a new building to serve third through fifth grades and to pay for the costs of issuing the bonds. Proceeds from the sale of Series 2018-B Bonds were deposited into an irrevocable escrow account to provide funds to advance refund the 2020 to 2028 maturities of the District's General Obligation Refunding and Improvement Bonds, Series 2008-B.

See the following pages for more information related to the District's long-term debt and finance lease obligations.

UNIFIED SCHOOL DISTRICT NO. 203
NOTES TO THE FINANCIAL STATEMENT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General obligation bonds:									
Series 2013-A	2.00-2.375%	March 2013	$ 3,420,000	Sept. 2028	$ 2,945,000	$ -	$ 50,000	$ 2,895,000	$ 63,936
Series 2016-A	2.00-4.00%	April 2016	$ 17,070,000	Sept. 2028	13,015,000	-	1,445,000	11,570,000	324,750
Series 2018-A	4.00-5.00%	May 2018	$ 35,000,000	Sept. 2048	35,000,000	-	-	35,000,000	1,609,650
Series 2018-B	2.65%-3.70%	May 2018	$ 3,280,000	Sept. 2028	2,255,000	-	550,000	1,705,000	64,162
Financing leases:					-			-	
Energy lease	5.04%	June 2008	$ 4,890,000	Sept. 2028	2,508,670	-	300,497	2,208,173	79,110
Energy lease	5.85%	Jan. 2009	$ 2,674,000	March 2029	1,639,375	-	185,875	1,453,500	43,814
Elem. remodel	3.25%	May 2013	$ 1,000,000	June 2023	200,000	-	100,000	100,000	7,500
Total					$ 57,563,045	$ -	$ 2,631,372	$ 54,931,673	$ 2,192,922

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

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2052	Total
Principal											
G.O. Bonds											
Series 2013-A	$ 50,000	$ 50,000	$ 540,000	$ 550,000	$ 560,000	$ 1,145,000	$ -	$ -	$ -	$ -	$ 2,895,000
Series 2016-A	1,480,000	1,545,000	1,615,000	1,670,000	1,705,000	3,555,000	-	-	-	-	11,570,000
Series 2018-A	-	-	-	-	-	3,375,000	6,845,000	8,730,000	11,000,000	5,050,000	35,000,000
Series 2018-B	565,000	580,000	110,000	110,000	110,000	230,000	-	-	-	-	1,705,000
Financing leases											
Energy lease	310,342	320,511	331,012	341,857	353,058	551,394	-	-	-	-	2,208,174
Energy lease	191,022	196,311	201,747	207,333	213,074	444,012	-	-	-	-	1,453,499
Elem. Remodel	100,000	-	-	-	-	-	-	-	-	-	100,000
Total Principal	2,696,364	2,691,822	2,797,759	2,879,190	2,941,132	9,300,406	6,845,000	8,730,000	11,000,000	5,050,000	54,931,673
Interest											
G.O. Bonds											
Series 2013-A	62,936	61,936	28,396	44,861	32,926	27,040	-	-	-	-	258,095
Series 2016-A	280,700	220,200	165,075	124,150	90,400	74,925	-	-	-	-	955,450
Series 2018-A	1,609,650	1,609,650	1,609,650	1,609,650	1,609,650	7,800,625	6,382,125	4,444,500	2,156,275	204,000	29,035,775
Series 2018-B	47,155	29,118	17,995	14,255	10,405	8,481	-	-	-	-	127,409
Financing leases											
Energy lease	69,264	59,096	48,045	37,750	26,549	18,037	-	-	-	-	258,741
Energy lease	38,667	33,378	27,942	22,356	16,615	15,367	-	-	-	-	154,325
Elem. Remodel	4,250	-	-	-	-	-	-	-	-	-	4,250
Total Interest	2,112,622	2,013,378	1,897,103	1,853,022	1,786,545	7,944,475	6,382,125	4,444,500	2,156,275	204,000	30,794,045
Total Principal and Interest	$ 4,808,986	$ 4,705,200	$ 4,694,862	$ 4,732,212	$ 4,727,677	$ 17,244,881	$ 13,227,125	$ 13,174,500	$ 13,156,275	$ 5,254,000	$ 85,725,718

7. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	At-Risk (4 year old)	K.S.A 72-6428	$ 80,000
General Fund	At-Risk (K-12)	K.S.A 72-6428	551,073
General Fund	Bilingual	K.S.A 72-6428	94,211
General Fund	Virtual education	K.S.A 72-6428	89,202
General Fund	Professional Development	K.S.A 72-6428	14,500
General Fund	Special Education	K.S.A 72-6428	3,852,962
General Fund	Career and postsecondary education	K.S.A 72-6428	820,975
Total general fund transfers			5,502,923
Supplemental General Fund	At Risk (K-12)	K.S.A 72-6433	181,956
Supplemental General Fund	Bilingual	K.S.A 72-6433	39,387
Total supplemental general fund transfers			221,343
Total interfund transfers			$ 5,724,266

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level 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.

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

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

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

9. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory rate (not including the 1% contribution rate for Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.20% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $2,257,557 for the year ended June 30, 2022.

Net pension liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $15,833,256. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

10. RISK MANAGEMENT AND UNCERTAINTIES

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

11. COVID-19

In 2020, the World Health Organization ("WHO") announced a global health emergency because of the COVID-19 outbreak and classified the COVID-19 outbreak as a pandemic. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for year ending June 30, 2022. Future potential impacts may include: decrease of federal funding related to the pandemic to help offset costs; decrease in student enrollment due to more students enrolling in virtual classes or home schooling; and decrease in federal funding rates for food service due to the payment schedule of full, reduced and free returning in fiscal year ending June 30, 2023.

12. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2022 through March 29, 2023. The aforementioned date represents the date the financial statement was available to be issued.

On July 18, 2022, Series 2022-A General Obligation Refunding and Improvement Bonds were issued in the amount of $64,300,000.

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
JUNE 30, 2022

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 203
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Certified budget	Adjustment to comply with legal max	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance - over (under)
Governmental type funds						
General funds:						
General	$ 17,370,962	$ (434,879)	$ 578,213	$ 17,514,296	$ 17,360,733	$ (153,563)
Supplemental general	5,707,701	(160,257)	41,288	5,588,732	5,210,535	(378,197)
Special purpose funds:						
At risk (4 year old)	233,576	-	-	233,576	170,114	(63,462)
At risk (K-12)	1,107,746	-	-	1,107,746	857,336	(250,410)
Bilingual	144,570	-	-	144,570	136,248	(8,322)
Virtual education	75,000	-	-	75,000	75,000	-
Capital outlay	2,828,879	-	-	2,828,879	2,766,867	(62,012)
Food service	1,035,183	-	-	1,035,183	1,173,468	138,285
Professional development	15,000	-	-	15,000	15,000	-
Parents as Teachers	-	-	-	-	-	-
Summer school	25,000	-	-	25,000	-	(25,000)
Special education	4,672,747	-	175,499	4,848,246	4,107,763	(740,483)
Cost of living	332,262	-	-	332,262	330,454	(1,808)
Career and postsecondary education	929,965	-	-	929,965	781,035	(148,930)
KPERS retirement contribution	2,590,909	-	-	2,590,909	2,257,557	(333,352)
Bond and interest fund:						
Bond and interest	4,107,498	-	-	4,107,498	4,107,498	-

SCHEDULE 2.1

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current Year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
State aid:				
General	$ 13,621,584	$ 14,183,409	$ 14,478,083	$ (294,674)
Special education services	2,637,316	2,752,674	2,892,879	(140,205)
Reimbursements	481,694	578,213	-	578,213
Total cash receipts	16,740,594	17,514,296	$ 17,370,962	$ 143,334
Expenditures				
Instruction	9,542,591	9,576,923	$ 9,532,480	$ 44,443
Student support services	677,253	422,348	680,037	(257,689)
Instructional support staff	372,762	296,760	487,166	(190,406)
General administration	91,975	33,700	129,430	(95,730)
School administration	192,561	151,723	396,277	(244,554)
Central services	19,883	63,159	189,144	(125,985)
Operations and maintenance	637,403	501,480	620,629	(119,149)
Student transportation services	12,523	811,717	12,523	799,194
Transfers out	5,205,971	5,502,923	5,323,276	179,647
Adjustment to comply with legal max	-	-	(434,879)	434,879
Legal general fund budget	16,752,922	17,360,733	16,936,083	424,650
Adjustment for qualifying budget credits				
Reimbursements and credits	-	-	578,213	(578,213)
Total expenditures	16,752,922	17,360,733	$ 17,514,296	$ (153,563)
Receipts over (under) expenditures	(12,328)	153,563		
Prior year cancelled encumbrances	12,328	33,531		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 187,094		

SCHEDULE 2.2

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Taxes and shared revenue				
Ad valorem property - taxes in process	$ 3,090,339	$ 3,021,708	$ 2,676,889	$ 344,819
Ad valorem property - current taxes	-	-	35,312	(35,312)
Delinquent	43,351	49,424	47,587	1,837
Motor vehicle	321,094	314,589	297,822	16,767
Recreational vehicle	1,282	2,147	1,143	1,004
State aid:				
Equalization aid	1,911,093	1,970,452	2,027,375	(56,923)
Reimbursements	107,116	41,288	-	41,288
Total cash receipts	5,474,275	5,399,608	$ 5,086,128	$ 313,480
Expenditures				
Instruction	491,712	474,483	$ 348,573	$ 125,910
Student support services	114,174	134,415	293,645	(159,230)
Instructional support staff	131,239	-	131,239	(131,239)
General administration	278,926	405,533	299,347	106,186
School administration	1,336,998	1,586,865	1,529,004	57,861
Central services	928,629	591,901	949,940	(358,039)
Operations and maintenance	887,726	1,462,626	846,805	615,821
Student transportation services	945,187	333,369	945,188	(611,819)
Transfers out	355,040	221,343	363,960	(142,617)
Adjustment to comply with legal max	-	-	(160,257)	160,257
Legal supplemental general fund budget	5,469,631	5,210,535	5,547,444	(336,909)
Adjustment for qualifying budget credits				
Reimbursements	-	-	41,288	(41,288)
Total expenditures	5,469,631	5,210,535	$ 5,588,732	$ (378,197)
Receipts over (under) expenditures	4,644	189,073		
Prior year cancelled encumbrances	5,920	-		
Unencumbered cash, beginning of year	536,753	547,317		
Unencumbered cash, end of year	$ 547,317	$ 736,390		

SCHEDULE 2.3

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
FEDERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance-over (under)
Federal aid:				
Title I	$ 88,600	$ 149,626	$ -	$ 149,626
Supporting Effective Instruction (was Title IIA)	3,950	31,129	-	31,129
Title IV Education Technology	21	-	-	-
Total cash receipts	92,571	180,755	$ -	$ 180,755
Expenditures				
Instruction	137,719	149,335	$ -	$ 149,335
Total expenditures	137,719	149,335	$ -	$ 149,335
Receipts over (under) expenditures	(45,148)	31,420		
Unencumbered cash, beginning of year	-	(45,148)		
Unencumbered cash, end of year	$ (45,148)	$ (13,728)		

SCHEDULE 2.4

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AT RISK (4 YEAR OLDS) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Transfers in:				
General fund	$ 215,292	$ 80,000	$ 200,000	$ (120,000)
Total cash receipts	215,292	80,000	$ 200,000	$ (120,000)
Expenditures				
Instruction	207,542	170,114	$ 233,576	$ (63,462)
Total expenditures	207,542	170,114	$ 233,576	$ (63,462)
Receipts over (under) expenditures	7,750	(90,114)		
Unencumbered cash, beginning of year	92,021	99,771		
Unencumbered cash, end of year	$ 99,771	$ 9,657		

SCHEDULE 2.5

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current Year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Transfers in:				
General fund	$ 447,598	$ 551,073	$ 854,139	$ (303,066)
Supplemental general fund	313,003	181,956	320,581	(138,625)
Reimbursed expenses	6,215	7,852	4,000	3,852
Total cash receipts	766,816	740,881	$ 1,178,720	$ (437,839)
Expenditures				
Instruction	801,178	796,416	$ 1,107,746	$ (311,330)
Student transportation services	14,468	60,920	-	60,920
Total expenditures	815,646	857,336	$ 1,107,746	$ (250,410)
Receipts over (under) expenditures	(48,830)	(116,455)		
Unencumbered cash, beginning of year	362,714	313,884		
Unencumbered cash, end of year	$ 313,884	$ 197,429		

SCHEDULE 2.6

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
BILINGUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current Year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Transfers in:				
General fund	$ 85,454	$ 94,211	$ 108,709	$ (14,498)
Supplemental general fund	42,037	39,387	43,379	(3,992)
Total cash receipts	127,491	133,598	$ 152,088	$ (18,490)
Expenditures				
Instruction	125,454	136,248	$ 144,570	$ (8,322)
Total expenditures	125,454	136,248	$ 144,570	$ (8,322)
Receipts over (under) expenditures	2,037	(2,650)		
Unencumbered cash, beginning of year	40,000	42,037		
Unencumbered cash, end of year	$ 42,037	$ 39,387		

SCHEDULE 2.7

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current Year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Transfers in:				
General fund	$ 60,801	$ 89,202	$ 75,000	$ 14,202
Total cash receipts	60,801	89,202	$ 75,000	$ 14,202
Expenditures				
Instruction	61,101	75,000	$ 75,000	$ -
Total expenditures	61,101	75,000	$ 75,000	$ -
Receipts over (under) expenditures	(300)	14,202		
Unencumbered cash, beginning of year	300	-		
Unencumbered cash, end of year	$ -	$ 14,202		

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Taxes and shared revenue				
Ad valorem property	$ 1,774,535	$ 1,848,727	$ 1,724,963	$ 123,764
Delinquent	23,514	27,748	27,269	479
Motor vehicle	173,465	176,999	167,550	9,449
Recreational vehicle	692	1,216	643	573
State aid:				
Capital improvement	384,639	904,187	389,180	515,007
Miscellaneous	23,339	7,405	25,000	(17,595)
Interest on idle funds	34,132	26,826	15,000	11,826
Total cash receipts	2,414,316	2,993,108	$ 2,349,605	$ 643,503
Expenditures				
Instruction	492,644	442,776	$ 520,000	$ (77,224)
Instructional support staff	7,500	-	250,000	(250,000)
Equipment and supplies	321,397	209,092	350,000	(140,908)
Operations and maintenance	1,081,739	1,053,809	1,099,582	(45,773)
Facilities acquisition and construction	981,178	681,583	-	681,583
Other support services	12,931	379,607	-	379,607
Debt service	-	-	609,297	(609,297)
Total expenditures	2,897,389	2,766,867	$ 2,828,879	$ (62,012)
Receipts over (under) expenditures	(483,073)	226,241		
Prior year cancelled encumbrances	-	67,337		
Unencumbered cash, beginning of year	1,177,017	693,944		
Unencumbered cash, end of year	$ 693,944	$ 987,522		

SCHEDULE 2.9

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
State aid:				
School food assistance	$ 7,252	$ 9,155	$ 7,146	$ 2,009
Federal aid:				
Federal child nutrition program	686,310	1,603,734	902,113	701,621
Charges for service	22,099	87,044	-	87,044
Miscellaneous	1,896	-	-	-
Total cash receipts	717,557	1,699,933	$ 909,259	$ 790,674
Expenditures				
Food service operations	819,992	1,173,468	$ 1,035,183	$ 138,285
Total expenditures	819,992	1,173,468	$ 1,035,183	$ 138,285
Receipts over (under) expenditures	(102,435)	526,465		
Unencumbered cash, beginning of year	315,885	213,450		
Unencumbered cash, end of year	$ 213,450	$ 739,915		

SCHEDULE 2.10

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
State aid:				
School food assistance	$ 3,169	$ -	$ -	$ -
Transfers in:				
General fund	-	14,500	-	14,500
Total cash receipts	3,169	14,500	$ -	$ 14,500
Expenditures				
Instructional support staff	23,793	15,000	$ 15,000	$ -
Total expenditures	23,793	15,000	$ 15,000	$ -
Receipts over (under) expenditures	(20,624)	(500)		
Prior year cancelled encumbrances	-	1,150		
Unencumbered cash, beginning of year	36,963	16,339		
Unencumbered cash, end of year	$ 16,339	$ 16,989		

SCHEDULE 2.11

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
PARENTS AS TEACHERS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance-over (under)
Transfers in:				
General fund	$ -	$ -	$ -	$ -
Total cash receipts	-	-	-	-
Expenditures				
Instruction	-	-	-	-
Total expenditures and transfers subject to budget	-	-	-	-
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	4,558	4,558		
Unencumbered cash, end of year	$ 4,558	$ 4,558		

SCHEDULE 2.12

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance-over (under)
Tuition	$ 907	$ 137	$ -	$ 137
Total cash receipts	907	137	$ -	$ 137
Expenditures				
Instruction	107	-	$ 25,000	$ (25,000)
Total expenditures and transfers subject	107	-	$ 25,000	$ (25,000)
Receipts over (under) expenditures	800	137		
Unencumbered cash, beginning of year	25,000	25,800		
Unencumbered cash, end of year	$ 25,800	$ 25,937		

SCHEDULE 2.13

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
State aid	$ -	$ -	$ -	$ -
Federal Aid	-	53,608	-	53,608
Transfers in:				
General fund	4,001,910	3,852,962	3,155,428	697,534
Reimbursed expenses	138,146	175,499	50,000	125,499
Total cash receipts	4,140,056	4,082,069	$3,205,428	$ 876,641
Expenditures				
Instruction	3,488,155	3,479,505	$4,117,747	$ (638,242)
Student transportation services	439,825	628,258	555,000	73,258
Special education	45,189	-	-	-
Adjustment for qualifying budget credits				
Reimbursements	-	-	175,499	(175,499)
Total expenditures	3,973,169	4,107,763	$4,848,246	$ (740,483)
Receipts over (under) expenditures	166,887	(25,694)		
Prior year cancelled encumbrances	-	2,616		
Unencumbered cash, beginning of year	1,397,786	1,564,673		
Unencumbered cash, end of year	$ 1,564,673	$ 1,541,595		

SCHEDULE 2.14

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
COST OF LIVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Taxes and shared revenue				
Ad valorem property - taxes in process	$ 498,614	$ 290,153	$ 282,811	$ 7,342
Delinquent	5,480	6,833	7,665	(832)
Motor vehicle	18,352	54,346	15,037	39,309
Recreational vehicle	66	398	154	244
IRB/PILOT	9,755	1,711	-	1,711
Total cash receipts	532,267	353,441	$ 305,667	$ 47,774
Expenditures				
State payment	511,783	330,454	$ 332,262	$ (1,808)
Total expenditures	511,783	330,454	$ 332,262	$ (1,808)
Receipts over (under) expenditures	20,484	22,987		
Unencumbered cash, beginning of year	14,017	34,501		
Unencumbered cash, end of year	$ 34,501	$ 57,488		

SCHEDULE 2.15

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Transfers in:				
General fund	$ 394,916	$ 820,975	$ 930,000	$ (109,025)
Reimbursed expenses	22,491	28,331	10,000	18,331
Total cash receipts	417,407	849,306	$ 940,000	$ (90,694)
Expenditures				
Instruction	583,950	781,035	$ 929,965	$ (148,930)
Total expenditures	583,950	781,035	$ 929,965	$ (148,930)
Receipts over (under) expenditures	(166,543)	68,271		
Prior year cancelled encumbrances	-	-		
Unencumbered cash, beginning of year	166,545	2		
Unencumbered cash, end of year	$ 2	$ 68,273		

SCHEDULE 2.16

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Revenue from other local source	$ 124,138	$ 544,032
Total cash receipts	124,138	544,032
Expenditures		
Operations and maintenance	168,059	437,809
Gifts and grants	-	-
Total expenditures	168,059	437,809
Receipts over (under) expenditures	(43,921)	106,223
Unencumbered cash, beginning of year	494,279	450,358
Unencumbered cash, end of year	$ 450,358	$ 556,581

SCHEDULE 2.17

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
State aid:				
KPERS	$ 1,962,810	$ 2,257,557	$ 2,590,909	$ (333,352)
Total cash receipts	1,962,810	2,257,557	$ 2,590,909	$ (333,352)
Expenditures				
Instruction	1,275,826	1,519,660	$ 1,765,909	$ (246,249)
Student support services	78,512	107,718	125,000	(17,282)
Instructional support staff	98,141	95,462	100,000	(4,538)
General administration	98,141	60,630	50,000	10,630
School administration	196,281	278,004	325,000	(46,996)
Central services	19,628	57,408	100,000	(42,592)
Operations and maintenance	196,281	138,675	125,000	13,675
Total expenditures	1,962,810	2,257,557	$ 2,590,909	$ (333,352)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

SCHEDULE 2.18

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Transfers in:		
General fund	$ -	$ -
Total cash receipts	-	-
Expenditures		
Operations and maintenance	-	-
Total expenditures	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning of year	429,475	429,475
Unencumbered cash, end of year	$ 429,475	$ 429,475

SCHEDULE 2.19

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
TEXTBOOK AND STUDENT MATERIALS REVOLVING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Charge for services	$ 221,565	$ 231,309
Total cash receipts	221,565	231,309
Expenditures		
Instruction	13,824	10,258
Student activity	(113)	-
Total expenditures	13,711	10,258
Receipts over (under) expenditures	207,854	221,051
Unencumbered cash, beginning of year	174,229	382,083
Unencumbered cash, end of year	$ 382,083	$ 603,134

SCHEDULE 2.20

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
CARES ACT WYCO FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Grant proceeds	$ 380,000	$ -
Total cash receipts	380,000	-
Expenditures		
Instruction	118,292	-
Total expenditures	118,292	-
Receipts over (under) expenditures	261,708	-
Unencumbered cash, beginning of year	(261,708)	-
Unencumbered cash, end of year	$ -	$ -

SCHEDULE 2.21

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND I (ESSER I)
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Grant proceeds	$ 104,143	$ -
Total cash receipts	104,143	-
Expenditures		
Instruction	101,935	3,446
Total expenditures	101,935	3,446
Receipts over (under) expenditures	2,208	(3,446)
Unencumbered cash, beginning of year	(2,208)	-
Unencumbered cash, end of year	$ -	$ (3,446)

SCHEDULE 2.22

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II (ESSER II)
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Grant proceeds	$ -	$ 521,031
Total cash receipts	-	521,031
Expenditures		
Instruction	235,458	323,678
Student support services	-	174,321
School administration	-	86,669
Food service operations	-	9,673
Total expenditures	235,458	594,341
Receipts over (under) expenditures	(235,458)	(73,310)
Unencumbered cash, beginning of year	-	(235,458)
Unencumbered cash, end of year	$ (235,458)	$ (308,768)

SCHEDULE 2.23

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

		Current year		
Cash receipts	Prior year actual	Actual	Budget	Variance - over (under)
Taxes and shared revenue				
Ad valorem property - taxes in process	$ 2,872,531	$ 3,567,478	$ 3,297,774	$ 269,704
Ad valorem property - current taxes	-	-	34,903	(34,903)
Delinquent	41,836	47,224	44,310	2,914
Motor vehicle	373,530	294,419	278,692	15,727
Recreational vehicle	1,506	2,006	1,070	936
State aid	316,729	-	524,548	(524,548)
Interest on idle funds	225	4,266	200	4,066
Total cash receipts	3,606,357	3,915,393	$ 4,181,497	$ (266,104)
Expenditures				
Principal	1,990,000	2,045,000	$ 2,045,000	$ -
Interest	2,107,873	2,062,498	2,062,498	-
Total expenditures	4,097,873	4,107,498	$ 4,107,498	$ -
Receipts over (under) expenditures	(491,515)	(192,105)		
Unencumbered cash, beginning of year	6,200,299	5,708,784		
Unencumbered cash, end of year	$ 5,708,784	$ 5,516,679		

SCHEDULE 2.24

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
CONSTRUCTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Bond proceeds	$ 34,850	$ -
Total cash receipts	34,850	-
Expenditures		
Construction	6,917,942	2,945,413
Total expenditures	6,917,942	2,945,413
Receipts over (under) expenditures	(6,883,092)	(2,945,413)
Prior year cancelled encumbrances	-	7,530
Unencumbered cash, beginning of year	11,290,789	4,407,697
Unencumbered cash, end of year	$ 4,407,697	$ 1,469,815

SCHEDULE 2.25

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
SCHOLARSHIP FUND
SUMMARY OF RECEIPTS AND DISBURSEMENTS REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2021)

	Prior year actual	Current year actual
Cash receipts		
Miscellaneous	$ 142	$ 146
Interest	-	-
Total cash receipts	142	146
Expenditures		
Scholarships	2,250	1,500
Total expenditures	2,250	1,500
Receipts over (under) expenditures	(2,108)	(1,354)
Unencumbered cash, beginning of year	101,334	99,226
Unencumbered cash, end of year	$ 99,226	$ 97,872

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Piper High School				
Advance placement program	$ 15,482	$ 9,040	$ 18,464	$ 6,058
Animae Club	4	-	-	4
Apple computer grant	17	-	-	17
Auction	2,988	1,850	-	4,838
Baseball club	2,151	31,112	23,007	10,256
Black Leaders of America	58	1,689	210	1,537
Bowling	(389)	1,095	-	706
Boys basketball	91	4,963	5,112	(58)
Cheerleading	2,571	13,830	12,527	3,874
Coke fund	52	-	-	52
Cross country	91	-	-	91
Cyber Defense Pirates	13	-	-	13
Dance squad	878	8,622	4,234	5,266
Diversity club	1,207	141	220	1,128
Drama club	861	1,403	1,701	563
Entrepreneurship	-	1,624	1,250	374
Esports	520	-	-	520
FCA	-	855	485	370
FCCLA	303	31,867	27,520	4,650
Fishing Club	-	720	165	555
Football	2,326	17,094	16,274	3,146
Forensics/Debate Club	-	148	148	-
GAF	967	13,231	8,821	5,377
Girls basketball	1,305	520	745	1,080
Golf	321	6,375	2,476	4,220
GSA	163	345	-	508
HOSA	852	-	-	852
Junior class	3,923	8,545	4,774	7,694
KEY club	1,097	1,905	1,925	1,077
Life Skills	1,584	318	580	1,322
Mental Health/AP Psych	-	218	-	218
NSDA	1,108	3,195	3,201	1,102
Pirate Bay	5,842	45,719	31,683	19,878
Piper Graphics	1,449	6,437	6,827	1,059
Powerlifting	304	822	444	682
Publications	8,154	35,467	38,483	5,138
Robotics	9,447	11,381	10,880	9,948
Scholars Bowl	58	-	-	58
Senior class	631	-	303	328
Soccer	153	5,170	2,855	2,468
Softball	2,091	5,070	1,294	5,867
Staff scholarship award	301	-	-	301
Student council	1,595	2,030	1,274	2,351
Swimming	1,945	4,124	4,047	2,022
Track	1,617	8,085	818	8,884
Tri-M society	662	75	131	606

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2022

	Ending cash balance	Receipts	Disbursements	Ending cash balance
Tyler Jobe memorial scholarship	$ 2,602	$ -	$ -	$ 2,602
Volleyball	3,864	10,315	11,913	2,266
Weightroom	15,377	18,219	20,707	12,889
Wrestling	2,876	7,132	6,045	3,963
Subtotal Piper High School	99,512	320,751	271,543	148,720
Piper Middle School				
Cheerleaders	2,496	31,356	32,043	1,809
Music	90	-	-	90
Drama	2,124	1,602	1,666	2,060
Piper honor organization	55	2,406	574	1,887
Student council	1,688	616	741	1,563
Yearbook	7,973	7,163	5,963	9,173
Student services	2,822	1,070	1,838	2,054
Grant funds	422	-	-	422
Student incentives	5,407	-	3,243	2,164
Subtotal Piper Middle School	23,077	44,213	46,068	21,221
Piper Creek Elementary School				
Art	410	2,000	-	2,410
Band	787	-	-	787
Grant funds	140	1,000	107	1,033
STEM Fund	63	-	-	63
Student Council	-	540	149	391
Yearbook	817	6,812	5,263	2,366
OWL grant	2	-	-	2
General activity account	4,356	4,446	3,719	5,083
Subtotal Piper Creek Elementary School	6,575	14,798	9,238	12,135
Piper Prairie Elementary School				
General activity fund	85,080	78,987	84,800	79,267
Art	2,885	-	-	2,885
STEM fund	525	-	-	525
Yearbook	6,347	6,554	5,927	6,974
Subtotal Prairie Creek Elementary School	94,837	85,541	90,727	89,651
Total student activity funds	$ 224,001	$ 465,303	$ 417,576	$ 271,727
Summary				
Student activity funds	$ 224,001	$ 465,303	$ 417,576	$ 271,727
Faculty funds	9,751	43,719	27,874	25,596
Flex spending	50,241	40,117	42,842	47,516
Payroll clearing	133,329	33,267	40,150	126,446
Total agency funds	$ 417,322	$ 582,406	$ 528,442	$ 471,285

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 203, PIPER, KANSAS CITY, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (REGULATORY BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
Gate receipts:						
High school athletics	$ 16,618	$ 91,735	$ 105,565	$ 2,788	$ -	$ 2,788
Middle school athletics	38,199	26,779	17,676	47,302	-	47,302
Subtotal gate receipts	54,817	118,514	123,241	50,090	-	50,090
School projects						
Book fair	172	6,123	5,733	562	-	562
Library	8,014	996	87	8,923	-	8,923
Community Festival Funds	4,939	2,841	2,404	5,376	-	5,376
Fundraisers	24,024	63,968	54,677	33,315	-	33,315
Vocal music	8,200	17,699	21,197	4,702	-	4,702
Drafting	158	450	-	608	-	608
Calculator rental	1,139	780	370	1,549	-	1,549
Textbook rental	551	-	-	551	-	551
Vending	12	1,925	1,720	217	-	217
Art	22	-	-	22	-	22
Subtotal school projects	47,231	94,782	86,188	55,825	-	55,825
Total district activity funds	$ 102,048	$ 213,296	$ 209,429	$ 105,915	$ -	$ 105,915

UNIFIED SCHOOL DISTRICT NO. 203

SINGLE AUDIT SECTION

JUNE 30, 2022

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide,* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District No. 203, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated March 29, 2023. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

Report on Compliance and Other Matters

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

Unified School District No. 203's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
March 29, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 203's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 203's major federal programs for the year ended June 30, 2022. Unified School District No. 203's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 203 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of the Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control over Compliance

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

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 to be a significant deficiency.

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

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

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

SSC CPAs, P.A.

SSC CPAs, P.A.
Topeka, Kansas
March 29, 2023

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

SUMMARY OF AUDITOR'S RESULTS

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

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

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

4. No material weaknesses were identified and one significant deficiency was reported during the audit of each major federal award program.

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

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

7. The programs tested as a major program were Child Nutrition Cluster, Assistance Listing Numbers 10.553, 10.555 and 10.559.

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

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

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

FINDINGS – FINANCIAL STATEMENT

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

Criteria: United School District No. 203 presents its financial statement in accordance with accounting practices permitted by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas.

Condition: Our firm has been asked to prepare the financial statement, related notes, regulatory required supplementary information, and the schedule of expenditures of federal awards for Unified School District No. 203; however, our firm cannot be considered part of the internal control structure of the District regarding the preparation of the financial statement, related notes, regulatory-required supplementary information, and the schedule of expenditures of federal awards.

Cause: District personnel do possess the skills, knowledge, and experience to process all financial transactions and the ability to issue the internal financial statements needed to provide appropriate budget and operating information to the District governing body on an as needed basis. However, the District relies on auditor assistance to prepare the necessary documents in the prescribed formats.

Effect or Potential Effect: The District's financial statement, related notes, regulatory-required supplementary information, and schedule of expenditures of federal awards may not include the required disclosures or information.

Recommendation: To strengthen internal control over financial statement preparation, we recommend obtaining a current copy of the *Kansas Municipal Audit and Accounting Guide*, and for District personnel to stay current on knowledge concerning the regulatory basis of accounting as prescribed by the *Kansas Municipal Audit and Accounting Guide*.

Views of Responsible Officials: The District will continue to stay informed of the reporting requirements in the current Kansas Municipal Audit and Accounting Guide. The District will also review the financial statement and continue to have input as to what is reported in the related notes to the financial statement.

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

Criteria: Management is responsible for the design, implementation and maintenance of internal control over financial reporting and is responsible for providing auditors with the financial information to audit, that is free from material misstatement.

Condition: The financial information initially provided to us to audit required material adjustments in order to be in compliance with the regulatory cash basis of accounting.

Cause: The District adopted a new accounting software as of January 1, 2022 however the conversion from one software to another was not accurate and was not reviewed timely to correct the significant differences.

Effect or Potential Effect: The financial information used after the conversion did not accurately depict the financial status of the District.

Recommendation: We recommend that the District management evaluate the review process and monitoring of the financial information and that changes take place to ensure proper and timely review of financial information.

Views of Responsible Officials: Management acknowledges and agrees with the finding cited. During fiscal year 2022, the District underwent a conversion to a new accounting system. As the conversion occurred mid-year, it revealed several significant errors had occurred that required correction. While the process was difficult and time consuming the district is confident the financials are accurate. The conversion was a one-time event, however, in the process of the corrections the district has implemented regular control procedures that will provide more timely and accurate information going forward.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

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

Criteria: The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Guidance) requires auditees to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements.

Condition: We have determined that there was an inadequate design of internal control over compliance with Uniform Guidance for the preparation of a schedule of expenditures of federal awards for the year ended June 30, 2022.

Cause: The District's policies and procedures were not designed to prepare the SEFA in conformity with the Uniform Guidance.

Effect or Potential Effect: The District did not have policies and procedures in place to ensure the preparation of a complete and accurate SEFA, which increases the likelihood of material misstatement and noncompliance with laws and regulations.

Recommendation: We recommend the Board of Education and management review the Uniform Guidance related to SEFA preparation. Once this review is complete, the District should then perform a risk assessment to determine the best way to implement appropriate internal controls over the preparation of the SEFA.

Views of Responsible Officials: Management agrees with the finding and plans to develop proper written policies and procedures for internal control over the preparation of the SEFA to ensure conformity with the Uniform Guidance.

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

FINDINGS – FINANCIAL STATEMENT

2021-001 Internal Controls over Financial Statement Presentation (Significant Deficiency)

Repeated in current year as 2022-001

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM

2021-002 Required Documentation of Number of Meals Served (Material Weakness)

Finding summary: It was noted that count sheets were either not retained or not properly maintained as to support the amounts submitted for reimbursement.

Status: Corrective action has been taken.

2021-003 Internal Control over Schedule of Expenditures of Federal Awards (Significant Deficiency)

Repeated in current year as 2022-002

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 203
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number	Federal Expenditures
Child Nutrition Cluster-Cluster			
United States Department of Agriculture			
School Breakfast Program (SBP)	10.553	KSDE,2021 School Breakfast	$ 45,807
School Breakfast Program (SBP)	10.553	KSDE,2022 School Breakfast	284,540
Total School Breakfast Program (SBP)			330,347
National School Lunch Program	10.555	KSDE,003500 9902 2021 Section 4	193,251
National School Lunch Program	10.555	KSDE,003500 9902 2022 Section 4	514,383
National School Lunch Program	10.555	KSDE,2021 Covid-19	1,622
National School Lunch Program	10.555	KSDE,NSLP Supply Chain Assistance	48,730
Total National School Lunch Program			757,986
Summer Food Service Program for Children	10.559	KSDE,2021 Cash for Commodities	11,638
Summer Food Service Program for Children	10.559	KSDE,2022 Cash for Commodities	54,808
Summer Food Service Program for Children	10.559	KSDE,SFS - Food	16,877
Summer Food Service Program for Children	10.559	KSDE,SFS - Sponsor Admin	1,730
Summer Food Service Program for Children	10.559	KSDE,SFS - CFC	82
Total Summer Food Service Program for Children			85,135
Total United States Department of Agriculture			1,173,468
Total Child Nutrition Cluster-Cluster			1,173,468
Other Programs			
Department of Education			
Title I Grants to Local Educational Agencies	84.010	KSDE,S010A200016 20E	21,318
Title I Grants to Local Educational Agencies	84.010	KSDE,S010A210016 21E	95,407
Total Title I Grants to Local Educational Agencies			116,725
Career and Technical Education -- Basic Grants to States			
Career and Technical Education -- Basic Grants to States	84.048	KSDE,V048A200016 20E	3,132
Career and Technical Education -- Basic Grants to States	84.048	KSDE,V048A210016 21E	25,199
Total Career and Technical Education -- Basic Grants to States			28,331
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	KSDE,S367A200015 20E	5,290
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	KSDE,S367A210015 21E	27,320
Total Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			32,610
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)	84.425	KSDE,4100 2021 ESSER II	106,692
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)	84.425	KSDE,Sped S425D200002 20E	17,608
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)	84.425	KSDE,Sped S425D210002 21E	36,000
Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act (COVID-19)	84.425	KSDE,PerStudentBase S425D210002 21E	492,900
Total Education Stabilization Fund Under The Coronavirus Aid, Relief,And Economic Security Act			653,200
Total Department of Education			
Department of Health and Human Services			830,866

UNIFIED SCHOOL DISTRICT NO. 203
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Grantor and Number	Federal Expenditures
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	KSDE,FY19 NU87PS004319-02	480
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	KSDE,FY20 NU87PS004319-03	267
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	KSDE,FY21 NU87PS004319-04	1,500
Total Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			2,247
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (COVID-19)	93.323	KSDE,V01010 2022 KDHE Covid Testing	10,869
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			10,869
Total Department of Health and Human Services			13,116
United States Department of Agriculture			
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants (COVID-19)	10.649	KSDE,003500 9900 2021 COVID-19	614
Total State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants			614
Total United States Department of Agriculture			614
Total Other Programs			13,730
Total Expenditures of Federal Awards			$ 2,018,064

No awards were passed through to subrecipients.

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

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. DE MINIMIS INDIRECT COST RATE

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