UNIFIED SCHOOL DISTRICT NO. 202

Kansas City, Kansas

Financial Statements

For the Year Ended June 30, 2024

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UNIFIED SCHOOL DISTRICT NO. 202
Financial Statements
For the Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 202, Kansas City, Kansas (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards,* we have also issued our report dated November 15, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Emphasis of Matter
Prior Period Adjustment
As discussed in Note 11 to the financial statements, certain corrections in amounts previously recorded as of June 30, 2023, were discovered by management of the District during the current year. Accordingly, these amounts have been restated in the June 30, 2024, financial statements now presented, and adjustments have been made to beginning unencumbered cash to correct the errors. Our opinion is not modified with respect to these corrections.

Other Matters
Other Matter
The 2023 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents), is presented for purposes of additional analysis and is not a required part of the basic financial statement.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated November 7, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 15, 2024

UNIFIED SCHOOL DISTRICT NO. 202
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General Funds:								
General	$ -	$ -	$ -	$ 33,286,666	$ 33,286,666	$ -	$ 14,907	$ 14,907
Supplemental General	482,782	-	876	10,494,690	10,430,113	548,235	122,604	670,839
Special Purpose Funds:								
At-Risk (4 Year Old)	394,719	-	-	250,000	292,075	352,644	-	352,644
At-Risk (K-12)	5,584,553	-	10,697	10,153,478	10,146,920	5,601,808	1,844	5,603,652
Bilingual Education	205,053	-	-	1,113,994	894,032	425,015	-	425,015
Virtual Education	183,279	-	-	35,000	38,500	179,779	-	179,779
Capital Outlay	16,714,377	[1,615,957]	156,126	11,816,493	5,273,764	21,797,275	1,633,227	23,430,502
Food Service	3,215,381	-	1,495	2,582,442	2,773,074	3,026,244	3,584	3,029,828
Professional Development	89,272	-	-	1,464	10,135	80,601	-	80,601
Special Education	5,455,537	-	-	5,530,342	7,914,355	3,071,524	421,593	3,493,117
Vocational Education	600,529	-	-	1,100,288	812,004	888,813	11,540	900,353
Parent Education Program	328,087	-	-	489,888	459,140	358,835	1,950	360,785
Student Material Revolving	2,096,242	-	-	15,000	121	2,111,121	-	2,111,121
KPERS Special Retirement Contribution	-	-	-	4,216,267	4,216,267	-	-	-
Federal Grants	[3,405,018]	1,615,957	-	5,885,948	5,113,116	[1,016,229]	-	[1,016,229]
District Activity	11,809	-	-	44,336	47,140	9,005	-	9,005
Contingency Reserve	2,273,487	-	-	-	-	2,273,487	-	2,273,487
Donations and Grants	102,336	-	-	118,503	212,065	8,774	-	8,774
Aquatic	13,962	-	-	258,984	277,097	[4,151]	3,886	[265]
Bond and Interest Fund:								
Bond and Interest	7,084,283	-	-	6,619,546	6,830,376	6,873,453	-	6,873,453
Capital Project Fund:								
Bond Fund	1,095,435	-	-	73,091	1,108,197	60,329	175,066	235,395
Total Primary Government	42,526,105	-	169,194	94,086,420	90,135,157	46,646,562	2,390,201	49,036,763
Related Municipal Entity:								
Recreation Commission								
General Fund	1,327,391	-	-	1,648,688	1,583,216	1,392,863	-	1,392,863
Employee Benefits Fund	532,361	-	-	245,182	158,810	618,733	-	618,733
Operating Funds	2,928	-	-	5,306	5,850	2,384	-	2,384
Total Related Municipal Entity	1,862,680	-	-	1,899,176	1,747,876	2,013,980	-	2,013,980
Total Reporting Entity (Excluding Agency Funds)	$ 44,388,785	$ -	$ 169,194	$ 95,985,596	$ 91,883,033	$ 48,660,542	$ 2,390,201	$ 51,050,743

Composition of Cash

Bank of Labor	
Checking Account-District	$ [4,933,379]
Bond Proceeds-District	9,244
Investments-District	36,767,036
Food Service Account-District	3,029,826
Petty Cash Account-District	1,466
Credit Card Service-District	3,495
Checking Accounts-Activity Funds	313,437
Operating Funds-Recreation Commission	1,969,045
Money Market-Recreation Commission	42,551
Petty Cash Account-Recreation Commission	2,384
Commerce Bank	
Investments-District	4,078,549
UMB Bank	
Investments-District	9,967,362
Total Cash	51,251,018
Less Agency Funds per Schedule 3	[200,273]
Total Reporting Entity (Excluding Agency Funds)	$ 51,050,743

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

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

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

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

Reimbursed Expenses

Expenditures in the amount of $44,809 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

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

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

Basis of Accounting

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

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

Regulatory Basis Fund Types

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

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types (Continued)

The following types of funds comprise the financial activities of the District for the year ended June 30, 2024:

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

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

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

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

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

Budgetary Information

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

The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The 2023-2024 budget was not amended.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior years accounts payable and encumbrances.

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

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

NOTE 2 - Deposits and Investments

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. As of June 30, 2024, the District held the following investments:

		Investment Maturities (in Years)		
Investment Type	Fair Value	Less than 1	Greater than 1	Rating U.S.
U.S. Treasury Notes	$ 4,969,531	$ 4,969,531	$ -	S&P AA+
U.S. Treasury Bills	4,078,549	4,078,549	-	S&P AA+
Federal Home Loan Bank Notes	4,997,831	4,997,831	-	S&P A-1
Fidelity Government Money Market Fund	226,151	226,151	-	N/A
Total investments measured at fair value	$ 14,272,063	$ 14,272,063	$ -	

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.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods."

As of June 30, 2024, the District's carrying amount of deposits was $34,964,975 and the bank balance was $40,447,344. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $28,688,629 was covered by federal depository insurance, and $11,758,715 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

NOTE 2 - Deposits and Investments (Continued)

As of June 30, 2024, the Recreation Commission's carrying amount of deposits was $2,013,980 and the bank balance was $2,008,567. The bank balance was held by one bank, resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and $1,758,567 was collateralized with securities held by the pledging financial institutions' agents in the Commission's name.

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

NOTE 3 - Long-Term Debt

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

Following is a summary of changes in the District's long-term debt for the year ended June 30, 2024:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
G.O. Bonds To Be Paid With:					
Tax Levies					
Series 2013	$ 14,320,000	$ -	$ 14,320,000	$ -	$ 53,000
Series 2019-A	22,005,000	-	1,700,000	20,305,000	853,350
Series 2020	5,760,000	-	1,110,000	4,650,000	107,723
Series 2022	22,120,000	-	150,000	21,970,000	736,303
	64,205,000	-	17,280,000	46,925,000	1,750,376
Finance Leases					
Energy Retrofitting QZAB	172,345	-	57,448	114,897	7,773
HVAC Upgrades QZAB	48,464	-	15,899	32,565	710
Computer Hardware	-	933,180	-	933,180	-
	220,809	933,180	73,347	1,080,642	8,482
Total	$ 64,425,809	$ 933,180	$ 17,353,347	$ 48,005,642	$ 1,758,858

NOTE 3 - Long-Term Debt (Continued)

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

Debt Issue G.O. Bonds to be paid with tax levies:	Interest Rates	Date Issued	Maturity Date	Original Amount	Balance June 30, 2024
Series 2019-A	2.00% - 5.00%	04/16/2019	9/1/2034	44,000,000	$ 20,305,000
Series 2020	1.85% - 2.25%	03/05/2020	9/1/2027	8,440,000	4,650,000
Series 2022	3.34%	05/26/2022	9/1/2037	22,420,000	21,970,000
					$ 46,925,000

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

Year Ended June 30,	Principal	Interest	Total
2025	$ 4,280,000	$ 1,600,303	$ 5,880,303
2026	4,305,000	1,452,726	5,757,726
2027	3,160,000	1,302,588	4,462,588
2028	3,280,000	1,177,182	4,457,182
2029	2,905,000	1,047,496	3,952,496
2030 - 2034	15,330,000	3,499,716	18,829,716
2035 - 2038	13,665,000	921,486	14,586,486
	$ 46,925,000	$ 11,001,495	$ 57,926,495

As of June 30, 2024, the remaining principal balance of outstanding debt issues previously defeased is $20,435,000.

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

	Interest Rate	Date Issued	Maturity Date	Original Amount	Balance June 30, 2024
Finance Leases:					
Energy Retrofitting QZAB	4.92%	08/04/2011	03/01/2026	$ 833,000	$ 114,897
HVAC Upgrades QZAB	1.59%	08/04/2011	03/01/2026	214,000	32,565
Computer Hardware	0.00%	03/05/2024	07/15/2027	933,180	933,180
					$ 1,080,642

NOTE 3 - Long-Term Debt (Continued)

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

Year Ended June 30,	Principal	Interest	Total
2025	$ 306,897	$ 5,401	$ 312,298
2026	307,155	2,316	309,471
2027	233,295	-	233,295
2028	233,295	-	233,295
	$ 1,080,642	$ 7,718	$ 1,088,359

NOTE 4 - Interfund Transfers

Interfund transfers for the year ended June 30, 2024, were as follows:

From	To	Amount	Regulatory Authority
General	Special Education	$ 3,251,883	K.S.A. 72-5167
General	Bilingual Education	700,000	K.S.A. 72-5167
General	Virtual Education	35,000	K.S.A. 72-5167
General	Parent Education Program	100,000	K.S.A. 72-5167
General	Vocational Education	450,000	K.S.A. 72-5167
General	Student Materials Revolving	15,000	K.S.A. 72-5167
General	At-Risk (K-12)	8,040,566	K.S.A. 72-5167
General	Capital Outlay	5,348,464	K.S.A. 72-5167
Supplemental General	Bilingual Education	413,994	K.S.A. 72-5143
Supplemental General	Vocational Education	600,000	K.S.A. 72-5143
Supplemental General	Special Education	361,993	K.S.A. 72-5143
Supplemental General	At-Risk (4 Year Old)	250,000	K.S.A. 72-5143
Supplemental General	At-Risk (K-12)	2,106,883	K.S.A. 72-5143
Total		$ 21,673,783	

NOTE 5 - Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

The 2015 Legislature passed, and the Governor approved, Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $4,216,267 respectively, for the year ended June 30, 2024. Contributions to the pension plan from the Recreation Commission were $43,100 for the year ended June 30, 2024.

NOTE 5 - Defined Benefit Pension Plan (Continued)

Net Pension Liability. As of June 30, 2024, the proportionate share of the collective net pension liability reported by KPERS was $39,621,109 for the District and $427,196 for the Recreation Commission. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE 6 - Termination Benefits

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

The annual scheduled payments under this program are as follows:

Year Ended	Amount
6/30/2025	$ 206,209
6/30/2026	144,487
6/30/2027	106,477
6/30/2028	78,259
6/30/2029	29,112
	$ 564,544

NOTE 7 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of the funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District as of June 30, 2024.

NOTE 8 - Risk Management

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

NOTE 9 - Compensated Absences

The District gives each teacher ten (10) days paid annual leave for illness or personal use. This paid leave may be accumulated to a maximum of one hundred and twenty (120) days and shall include the amount allotted for the current year. The District gives classified employees, with the exception of bus drivers, leave time at a rate of one (1) work day paid leave per month of employment calculated from the original date of employment. Example, a ten (10) month employee receives ten (10) days leave time; a twelve (12) month employee receives twelve (12) days leave time. This paid leave may be accumulated to a maximum of one hundred and twenty (120) days and shall include the amount allotted for the current year. A teacher retiring from the District shall be paid at the rate of the current daily substitute pay for each day of accumulated leave upon retirement; classified employees are paid at their current rate of pay. As of June 30, 2024, the liability for accumulated leave time was $104,334. If employees are terminated or resign, leave pay is only paid for current years' time earned but not used.

NOTE 10 - 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, 2024.

NOTE 11 - Prior Period Adjustment

During the year ended June 30, 2024, management of the District corrected beginning unencumbered cash in the Capital Outlay and Federal Grants funds. The restatements are as follows:

	Capital Outlay Fund	Federal Grants Fund
Unencumbered cash, beginning	$ 16,714,377	$ [3,405,018]
Prior period adjustment	[1,615,957]	1,615,957
Unencumbered cash, beginning, restated	$ 15,098,420	$ [1,789,061]

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 202
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Total Budget	Adjustment to Comply with Legal Maximum Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over [Under]
Governmental Type Funds:						
General Funds:						
General Fund	$ 33,379,249	$ [137,392]	$ 44,809	$ 33,286,666	$ 33,286,666	$ -
Supplemental General	10,430,113	-	-	10,430,113	10,430,113	-
Special Purpose Funds:						
At-Risk (4 Year Old)	553,300	-	-	553,300	292,075	[261,225]
At-Risk (K-12)	12,016,000	-	-	12,016,000	10,146,920	[1,869,080]
Bilingual Education	1,005,053	-	-	1,005,053	894,032	[111,021]
Virtual Education	200,000	-	-	200,000	38,500	[161,500]
Capital Outlay	16,881,831	-	-	16,881,831	5,273,764	[11,608,067]
Food Service	4,656,000	-	-	4,656,000	2,773,074	[1,882,926]
Professional Development	100,000	-	-	100,000	10,135	[89,865]
Special Education	9,875,100	-	-	9,875,100	7,914,355	[1,960,745]
Vocational Education	1,307,100	-	-	1,307,100	812,004	[495,096]
Parent Education Program	696,000	-	-	696,000	459,140	[236,860]
KPERS Special Retirement Contribution	4,842,541	-	-	4,842,541	4,216,267	[626,274]
Federal Grants	6,304,656	-	-	6,304,656	5,113,116	[1,191,540]
Bond and Interest Funds:						
Bond and Interest	6,830,376	-	-	6,830,376	6,830,376	-
Related Municipal Entity:						
Recreation Commission Funds:						
General	2,080,057	-	-	2,080,057	1,583,216	[496,841]
Employee Benefits	201,050	-	-	201,050	158,810	[42,240]

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid				
General state aid	$ 27,963,476	$ 29,989,974	$ 29,683,649	$ 306,325
Special education state aid	3,193,353	3,251,883	3,695,600	[443,717]
Reimbursed expense	18,685	44,809	-	44,809
Total Receipts	31,175,514	33,286,666	$ 33,379,249	$ [92,583]
Expenditures				
Instruction	8,053,904	4,709,001	$ 8,650,793	$ [3,941,792]
Student support services	628,029	373,438	685,700	[312,262]
Instructional support staff	549,712	571,674	631,000	[59,326]
General administration	1,128,755	1,172,823	1,390,000	[217,177]
School administration	2,552,574	2,648,097	2,902,500	[254,403]
Central services	[104,468]	133,523	570,500	[436,977]
Operations and maintenance	3,783,380	4,099,231	4,110,000	[10,769]
Community services operations	2,480	2,108	5,000	[2,892]
Transportation	1,340,737	1,635,858	1,609,200	26,658
Transfers out	13,240,411	17,940,913	12,824,556	5,116,357
Adjustment to comply with legal max	-	-	[137,392]	137,392
Adjustment for qualifying budget credit	-	-	44,809	[44,809]
Total Expenditures	31,175,514	33,286,666	$ 33,286,666	$ -
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 202
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 2,550,330	$ 2,849,238	$ 3,012,550	$ [163,312]
Delinquent tax	72,906	64,462	83,039	[18,577]
Motor and recreational vehicle tax	227,349	247,256	199,219	48,037
In lieu of taxes - I. R. B.'s	108,899	119,225	-	119,225
State aid	6,889,008	7,214,509	7,214,509	-
Total Receipts	9,848,492	10,494,690	$ 10,509,317	$ [14,627]
Expenditures				
Instruction	1,061,222	2,842,877	$ 1,991,000	$ 851,877
General administration	341,477	422,233	600,000	[177,767]
Central services	995,996	1,081,652	1,396,000	[314,348]
Operations and maintenance	2,184,703	2,350,481	2,676,500	[326,019]
Transportation	3,169	-	-	-
Transfers out	5,118,995	3,732,870	3,766,613	[33,743]
Total Expenditures	9,705,562	10,430,113	$ 10,430,113	$ -
Receipts Over [Under] Expenditures	142,930	64,577		
Unencumbered Cash, Beginning	337,145	482,782		
Prior Year Canceled Encumbrance	2,707	876		
Unencumbered Cash, Ending	$ 482,782	$ 548,235		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 250,000	$ 250,000	$ 250,000	$ -
Total Receipts	$ 250,000	$ 250,000	$ 250,000	$ -
Expenditures				
Instruction	247,796	$ 291,440	$ 552,000	$ [260,560]
School administration	-	-	1,300	[1,300]
General administration	615	635	-	635
Total Expenditures	248,411	292,075	$ 553,300	$ [261,225]
Receipts Over [Under] Expenditures	1,589	[42,075]		
Unencumbered Cash, Beginning	393,130	394,719		
Unencumbered Cash, Ending	$ 394,719	$ 352,644		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 9,320,000	$ 10,147,449	$ 9,623,505	$ 523,944
Miscellaneous	2,540	6,029	-	6,029
Total Receipts	9,322,540	10,153,478	$ 9,623,505	$ 529,973
Expenditures				
Instruction	6,236,037	8,416,325	$ 9,780,000	$ [1,363,675]
Student support services	626,373	880,960	851,000	29,960
School administration	341,429	336,840	491,000	[154,160]
Central services	487,097	384,902	591,000	[206,098]
Operations and maintenance	42,879	40,220	78,000	[37,780]
Transportation	106,312	87,673	225,000	[137,327]
Total Expenditures	7,840,127	10,146,920	$ 12,016,000	$ [1,869,080]
Receipts Over [Under] Expenditures	1,482,413	6,558		
Unencumbered Cash, Beginning	4,102,140	5,584,553		
Prior Year Canceled Encumbrance	-	10,697		
Unencumbered Cash, Ending	$ 5,584,553	$ 5,601,808		

UNIFIED SCHOOL DISTRICT NO. 202
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 800,000	$ 1,113,994	$ 800,000	$ 313,994
Total Receipts	800,000	1,113,994	$ 800,000	$ 313,994
Expenditures				
Instruction	761,869	894,032	$ 1,005,053	$ [111,021]
Total Expenditures	761,869	894,032	$ 1,005,053	$ [111,021]
Receipts Over [Under] Expenditures	38,131	219,962		
Unencumbered Cash, Beginning	166,922	205,053		
Unencumbered Cash, Ending	$ 205,053	$ 425,015		

UNIFIED SCHOOL DISTRICT NO. 202
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Transfers in	$ 81,000	$ 35,000	$ 135,275	$ [100,275]
Total Receipts	81,000	35,000	$ 135,275	$ [100,275]
Expenditures				
Instruction	42,000	38,500	$ 200,000	$ [161,500]
Total Expenditures	42,000	38,500	$ 200,000	$ [161,500]
Receipts Over [Under] Expenditures	39,000	[3,500]		
Unencumbered Cash, Beginning	144,279	183,279		
Unencumbered Cash, Ending	$ 183,279	$ 179,779		

UNIFIED SCHOOL DISTRICT NO. 202
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 1,369,774	$ 1,696,617	$ 1,913,155	$ [216,538]
Delinquent tax	42,589	35,258	48,813	[13,555]
Motor vehicle tax	142,112	137,157	119,194	17,963
Recreational vehicle tax	[807]	665	523	142
In lieu of taxes - I.R.B.'s	47,219	53,584	-	53,584
Investment income	1,236,224	1,871,733	-	1,871,733
Miscellaneous	790,284	318,943	125,000	193,943
Transfers in	-	5,348,464	-	5,348,464
State aid	1,051,885	1,420,892	1,432,785	[11,893]
Lease proceeds	-	933,180	-	933,180
Total Receipts	4,679,280	11,816,493	$ 3,639,470	$ 8,177,023
Expenditures				
Instruction	72,423	70,951	$ 1,500,000	$ [1,429,049]
Central services	6,166	1,022,770	-	1,022,770
Operations and maintenance	1,025,309	1,048,128	2,700,000	[1,651,872]
Transportation	-	492,858	600,000	[107,142]
Debt service	122,782	82,031	81,831	200
Facility acquisition and construction services	1,966,363	2,557,026	12,000,000	[9,442,974]
Total Expenditures	3,193,043	5,273,764	$ 16,881,831	$ [11,608,067]
Receipts Over [Under] Expenditures	1,486,237	6,542,729		
Unencumbered Cash, Beginning	14,691,325	16,714,377		
Prior Period Adjustment	-	[1,615,957]		
Unencumbered Cash, Beginning, Restated	14,691,325	15,098,420		
Prior Year Canceled Encumbrance	536,815	156,126		
Unencumbered Cash, Ending	$ 16,714,377	$ 21,797,275		

UNIFIED SCHOOL DISTRICT NO. 202
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Federal aid	$ 2,222,512	$ 2,217,198	$ 2,533,765	$ [316,567]
State aid	19,962	20,372	19,400	972
Charges for services	345,616	336,919	325,880	11,039
Investment income	4,774	7,953	-	7,953
Total Receipts	2,592,864	2,582,442	$ 2,879,045	$ [296,603]
Expenditures				
Food service operation	2,179,958	2,773,074	$ 4,656,000	$ [1,882,926]
Total Expenditures	2,179,958	2,773,074	$ 4,656,000	$ [1,882,926]
Receipts Over [Under] Expenditures	412,906	[190,632]		
Unencumbered Cash, Beginning	2,802,475	3,215,381		
Prior Year Canceled Encumbrance	-	1,495		
Unencumbered Cash, Ending	$ 3,215,381	$ 3,026,244		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid	$ 885	$ 1,464	$ 15,000	$ [13,536]
Total Receipts	885	1,464	$ 15,000	$ [13,536]
Expenditures				
Student support services	13,399	9,228	$ -	$ 9,228
Instructional support staff	-	907	78,000	[77,093]
Other support services	-	-	22,000	[22,000]
Total Expenditures	13,399	10,135	$ 100,000	$ [89,865]
Receipts Over [Under] Expenditures	[12,514]	[8,671]		
Unencumbered Cash, Beginning	101,786	89,272		
Unencumbered Cash, Ending	$ 89,272	$ 80,601		

UNIFIED SCHOOL DISTRICT NO. 202
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Federal aid	$ 1,580,209	$ 1,916,466	$ 1,686,063	$ 230,403
Transfers in	5,293,353	3,613,876	4,738,708	[1,124,832]
Total Receipts	6,873,562	5,530,342	$ 6,424,771	$ [894,429]
Expenditures				
Instruction	4,572,629	4,984,105	$ 5,835,000	$ [850,895]
Student support services	1,731,943	1,550,144	2,305,000	[754,856]
Instructional support staff	5,515	33,395	57,500	[24,105]
General administration	271,775	286,199	351,000	[64,801]
Transportation	642,962	1,060,512	1,326,600	[266,088]
Total Expenditures	7,224,824	7,914,355	$ 9,875,100	$ [1,960,745]
Receipts Over [Under] Expenditures	[351,262]	[2,384,013]		
Unencumbered Cash, Beginning	5,806,799	5,455,537		
Unencumbered Cash, Ending	$ 5,455,537	$ 3,071,524		

UNIFIED SCHOOL DISTRICT NO. 202
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Federal aid	$ 53,096	$ 45,981	$ 47,655	$ [1,674]
State aid	4,286	4,307	5,945	[1,638]
Transfers in	850,000	1,050,000	750,000	300,000
Total Receipts	907,382	1,100,288	$ 803,600	$ 296,688
Expenditures				
Instruction	790,850	793,066	$ 1,271,000	$ [477,934]
Instructional support staff	19,605	18,938	36,100	[17,162]
Total Expenditures	810,455	812,004	$ 1,307,100	$ [495,096]
Receipts Over [Under] Expenditures	96,927	288,284		
Unencumbered Cash, Beginning	503,602	600,529		
Unencumbered Cash, Ending	$ 600,529	$ 888,813		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
State aid	$ 78,143	$ 151,478	$ 121,180	$ 30,298
Federal aid	259,889	238,410	331,833	[93,423]
Transfers in	30,000	100,000	50,000	50,000
Miscellaneous	32,902	-	-	-
Total Receipts	400,934	489,888	$ 503,013	$ [13,125]
Expenditures				
Student support services	283,235	459,140	$ 696,000	$ [236,860]
Total Expenditures	283,235	459,140	$ 696,000	$ [236,860]
Receipts Over [Under] Expenditures	117,699	30,748		
Unencumbered Cash, Beginning	210,388	328,087		
Unencumbered Cash, Ending	$ 328,087	$ 358,835		

UNIFIED SCHOOL DISTRICT NO. 202
Student Material Revolving Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfer in	$ 1,735,053	$ 15,000
Total Receipts	1,735,053	15,000
Expenditures		
Instruction	209,743	121
Total Expenditures	209,743	121
Receipts Over [Under] Expenditures	1,525,310	14,879
Unencumbered Cash, Beginning	1,118,317	2,096,242
Prior Period Adjustment	[547,385]	-
Unencumbered Cash, Beginning, Restated	570,932	2,096,242
Unencumbered Cash, Ending	$ 2,096,242	$ 2,111,121

* This fund is not required to be budgeted.

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UNIFIED SCHOOL DISTRICT NO. 202
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
State aid	$ 4,402,310	$ 4,216,267	$ 4,842,541	$ [626,274]
Total Receipts	4,402,310	4,216,267	$ 4,842,541	$ [626,274]
Expenditures				
Instruction	2,905,525	2,782,736	$ 3,032,196	$ [249,460]
Student support services	176,092	168,651	462,595	[293,944]
Instructional support staff	44,023	42,163	127,987	[85,824]
General administration	44,023	42,163	143,403	[101,240]
School administration	220,116	210,813	358,030	[147,217]
Central services	88,046	84,325	161,926	[77,601]
Operations and maintenance	352,185	337,301	311,424	25,877
Transportation	308,162	295,139	195,984	99,155
Other support services	-	-	1,195	[1,195]
Food service	264,138	252,976	47,801	205,175
Total Expenditures	4,402,310	4,216,267	$ 4,842,541	$ [626,274]
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Federal Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

	Low Income Title I	Homeless	Title I Migrant	Title IIA
Receipts				
Federal aid	$ 1,222,390	$ 23,543	$ -	$ 180,096
Total Receipts	1,222,390	23,543	-	180,096
Expenditures				
Instruction	538,581	3,966	-	131,132
Student support services	24,417	17,325	-	-
Instructional support staff	353,527	-	-	-
General administration	-	-	-	-
School administration	163,441	-	-	-
Central services	-	-	-	-
Transportation	-	-	-	-
Facility acquisition and construction services	-	-	-	-
Total Expenditures	1,079,966	21,291	-	131,132
Receipts Over [Under] Expenditures	142,424	2,252	-	48,964
Unencumbered Cash, Beginning	41,752	[6,980]	1,805	[80,623]
Prior Period Adjustment	-	-	-	-
Unencumbered Cash, Beginning, Restated	41,752	[6,980]	1,805	[80,623]
Unencumbered Cash, Ending	$ 184,176	$ [4,728]	$ 1,805	$ [31,659]

Title III	Title IV	ESSR II	ESSR III	Actual	Budget	Variance Over [Under]
$ 99,059	$ 68,421	$ 878,666	$ 3,413,773	$ 5,885,948	$ 9,724,876	$ [3,838,928]
99,059	68,421	878,666	3,413,773	5,885,948	$ 9,724,876	$ [3,838,928]
76,789	64,549	4,200	3,209,253	4,028,470	$ 5,055,938	$ [1,027,468]
-	-	-	371,828	413,570	225,000	188,570
-	-	-	139,024	492,551	640,500	[147,949]
-	-	-	4,435	4,435	-	4,435
-	-	-	10,649	174,090	162,000	12,090
-	-	-	-	-	12,000	[12,000]
-	-	-	-	-	57,000	[57,000]
-	-	-	-	-	152,218	[152,218]
76,789	64,549	4,200	3,735,189	5,113,116	$ 6,304,656	$ [1,191,540]
22,270	3,872	874,466	[321,416]	772,832		
[20,495]	[12,357]	[878,650]	[2,449,470]	[3,405,018]		
-	-	-	1,615,957	1,615,957		
[20,495]	[12,357]	[878,650]	[833,513]	[1,789,061]		
$ 1,775	$ [8,485]	$ [4,184]	$ [1,154,929]	$ [1,016,229]		

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UNIFIED SCHOOL DISTRICT NO. 202
Contingency Reserve Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Transfers in	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	2,273,487	2,273,487
Unencumbered Cash, Ending	$ 2,273,487	$ 2,273,487

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Donations and Grants Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

	Misc	Kauffman Foundation Grant	USA Funds	Safe and Secure
Receipts				
Other grants	$ 8,750	$ -	$ -	$ 56,044
Total Receipts	8,750	-	-	56,044
Expenditures				
Instruction	32,019	-	-	56,044
Total Expenditures	32,019	-	-	56,044
Receipts Over [Under] Expenditures	[23,269]	-	-	-
Unencumbered Cash, Beginning	39,774	[13,570]	12,000	[23,906]
Unencumbered Cash, Ending	$ 16,505	$ [13,570]	$ 12,000	$ [23,906]

* These funds are not required to be budgeted.

School Leadership	Link	TLB	Pledgecents Grant	Fuel Up to Play 60 Grant	Communities Supporting Early Literacy (CSEL) Grant	Target Field Trip
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	-	-	-	59,603	-
-	-	-	-	-	59,603	-
-	-	-	-	-	[59,603]	-
104	5,312	5,247	17	89	61,167	[1,168]
$ 104	$ 5,312	$ 5,247	$ 17	$ 89	$ 1,564	$ [1,168]

UNIFIED SCHOOL DISTRICT NO. 202
Donations and Grants Fund * - Continued
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

ELC KDHE Grant	ALA Grant	Kansas Check Off Grant	Grand Canyon Educ Grant	KPP Grant	McDonalds Grant	DG Literacy Foundation
$ -	$ -	$ 59	$ -	$ -	$ -	$ -
-	-	59	-	-	-	-
-	-	-	-	3	-	-
-	-	-	-	3	-	-
-	-	59	-	[3]	-	-
1,019	[19]	450	570	[2,719]	9	17
$ 1,019	$ [19]	$ 509	$ 570	$ [2,722]	$ 9	$ 17

MTE School Library Grant	OG School Library Grant	DCCF Family Resource Center Grant	Waste Tire Grant	GKCCF THS STEM Grant	Legacy Grant	Current Year Totals	Prior Year Totals
$ -	$ 3,500	$ -	$ 18,550	$ 15,000	$ 16,600	$ 118,503	$ 356,589
-	3,500	-	18,550	15,000	16,600	118,503	356,589
-	3,488	22,752	37,100	1,056	-	212,065	249,658
-	3,488	22,752	37,100	1,056	-	212,065	249,658
-	12	[22,752]	[18,550]	13,944	16,600	[93,562]	106,931
4	-	-	18,550	-	[611]	102,336	[4,595]
$ 4	$ 12	$ [22,752]	$ -	$ 13,944	$ 15,989	$ 8,774	$ 102,336

UNIFIED SCHOOL DISTRICT NO. 202
Aquatic Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Charges for services	$ 209,838	$ 258,959
Miscellaneous	61	25
Total Receipts	209,899	258,984
Expenditures		
Student activities	174,683	277,097
Total Expenditures	174,683	277,097
Receipts Over [Under] Expenditures	35,216	[18,113]
Unencumbered Cash, Beginning	[21,254]	13,962
Unencumbered Cash, Ending	$ 13,962	$ [4,151]

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 2,511,303	$ 2,756,308	$ 2,523,528	$ 232,780
Delinquent tax	72,939	63,132	81,578	[18,446]
Motor and recreational vehicle tax	240,702	247,437	200,921	46,516
In lieu of taxes - I. R. B.'s	107,041	115,318	-	115,318
State aid	4,416,012	3,437,351	3,437,352	[1]
Total Receipts	7,347,997	6,619,546	$ 6,243,379	$ 376,167
Expenditures				
Principal	5,790,000	5,080,000	$ 5,080,000	$ -
Interest and other bond costs	1,764,380	1,750,376	1,750,376	-
Total Expenditures	7,554,380	6,830,376	$ 6,830,376	$ -
Receipts Over [Under] Expenditures	[206,383]	[210,830]		
Unencumbered Cash, Beginning	7,290,666	7,084,283		
Unencumbered Cash, Ending	$ 7,084,283	$ 6,873,453		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Bond Fund*
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Investment income	$ 170,163	$ 73,091
Total Receipts	170,163	73,091
Expenditures		
Instruction	653,617	523,761
Central services	180	165
Operations and maintenance	84,518	8,196
Facility acquisition and construction services	3,574,796	576,075
Total Expenditures	4,313,111	1,108,197
Receipts Over [Under] Expenditures	[4,142,948]	[1,035,106]
Unencumbered Cash, Beginning	5,174,922	1,095,435
Prior Year Canceled Encumbrance	63,461	-
Unencumbered Cash, Ending	$ 1,095,435	$ 60,329

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 1,120,160	$ 1,279,304	$ 1,341,364	$ [62,060]
Delinquent tax	32,556	28,152	42,456	[14,304]
Motor and recreational vehicle tax	108,915	110,368	94,411	15,957
Investment income	2,955	4,124	-	4,124
Miscellaneous	9,416	12,233	-	12,233
Charges for services	7,137	214,507	183,450	31,057
Total Receipts	1,281,139	1,648,688	$ 1,661,681	$ [12,993]
Expenditures				
Community service operations	1,581,481	1,583,216	$ 2,080,057	$ [496,841]
Total Expenditures	1,581,481	1,583,216	$ 2,080,057	$ 496,841
Receipts Over [Under] Expenditures	[300,342]	65,472		
Unencumbered Cash, Beginning	1,627,733	1,327,391		
Unencumbered Cash, Ending	$ 1,327,391	$ 1,392,863		

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Amounts for the Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over [Under]
Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	$ 186,781	$ 213,220	$ 194,073	$ 19,147
Delinquent tax	5,424	4,695	6,068	[1,373]
Motor and recreational vehicle tax	16,356	18,398	14,936	3,462
In lieu of taxes - I. R. B.'s	7,962	8,869	-	8,869
Total Receipts	216,523	245,182	$ 215,077	$ 30,105
Expenditures				
Community service operations	194,748	158,810	$ 201,050	$ [42,240]
Total Expenditures	194,748	158,810	$ 201,050	$ [42,240]
Receipts Over [Under] Expenditures	21,775	86,372		
Unencumbered Cash, Beginning	510,586	532,361		
Unencumbered Cash, Ending	$ 532,361	$ 618,733		

UNIFIED SCHOOL DISTRICT NO. 202
Recreation Commission Operating Fund *
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2024 and 2023

	Prior Year Actual	Current Year Actual
Receipts		
Program revenues	$ 8,123	$ 5,306
Total Receipts	8,123	5,306
Expenditures		
Program expenses	6,036	5,850
Total Expenditures	6,036	5,850
Receipts Over [Under] Expenditures	2,087	[544]
Unencumbered Cash, Beginning	841	2,928
Unencumbered Cash, Ending	$ 2,928	$ 2,384

* This fund is not required to be budgeted.

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 202
Student Organization and Other Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Turner Sixth Grade Academy	$ 1,606	$ 10,711	$ 9,347	$ 2,970
ELEMENTARY SCHOOLS				
Junction Elementary	10,182	6,545	4,648	12,079
Oak Grove Elementary	13,408	16,122	18,027	11,503
Turner Elementary	8,315	20,221	20,888	7,648
Midland Trail Elementary	6,522	8,392	9,607	5,307
MIDDLE SCHOOL				
Turner Middle School	38,795	46,730	53,246	32,279
HIGH SCHOOL				
Turner High School	229,363	307,030	307,384	229,009
Journey School of Choice	8,465	2,347	227	10,585
TOTAL ALL STUDENT ORGANIZATION FUNDS	316,656	418,098	423,374	311,380
CLEARING ACCOUNT	[125,221]	341,145	347,662	[131,738]
INSURANCE RESERVE	402,944	60,568	442,881	20,631
TOTAL STUDENT ORGANIZATION AND OTHER AGENCY FUNDS	$ 594,379	$ 819,811	$ 1,213,917	$ 200,273

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
District Activity
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
District						
Petty Cash	$ 6,950	$ -	$ -	$ 6,950	$ -	$ 6,950
High School						
JSOC Petty Cash	29	-	-	29	-	29
THS Petty Cash	1,198	-	-	1,198	-	1,198
THS Athletics	3,632	44,336	47,140	828	-	828
Subtotal High School	4,859	44,336	47,140	2,055	-	2,055
Total Receipts	$ 11,809	$ 44,336	$ 47,140	$ 9,005	$ -	$ 9,005

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash
U.S. Department of Education					
Passed Through State Department of Education:					
Title I Grants to Local Educational Agencies	84.010	$ 41,752	$ 1,222,391	$ 1,079,966	$ 184,177
Special Education (IDEA) Cluster:					
Special Education Grants to States	84.027	-	1,016,380	1,016,380	-
Special Education - Preschool Grants	84.173	-	26,306	26,306	-
Total Special Education (IDEA) Cluster		-	1,042,686	1,042,686	-
Vocational Education Basic Grants to States	84.048	-	45,981	45,981	-
English Language Acquisition Grants	84.365	[20,495]	99,059	76,789	1,775
Improving Teacher Quality State Grants	84.367	[80,623]	180,096	131,132	[31,659]
Student Support and Academic Enrichment Program	84.424	[12,358]	68,421	64,549	[8,486]
Education Stabilization Fund	84.425	[1,719,126]	4,455,200	3,899,914	[1,163,840]
Total U.S. Department of Education			7,113,834	6,341,017	
U.S. Department of Health and Human Services					
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	94,230	238,410	277,366	55,274
Total U.S. Department of Health and Human Services			238,410	277,366	
U.S. Department of Agriculture					
Passed Through State Department of Education:					
Child Nutrition Cluster:					
School Breakfast Program	10.553	-	501,120	501,120	-
National School Lunch Program	10.555	-	1,542,647	1,585,200	[42,553]
Summer Food Service Program for Children	10.559	-	156,739	156,739	-
Total Child Nutrition Cluster		-	2,200,506	2,243,059	[42,553]
Local Food for Schools Cooperative	10.185	-	11,699	11,699	-
Cash for Commodities	10.558	-	4,842	4,842	-
Team Nutrition Grants	10.574	-	150	150	-
Total U.S. Department of Agriculture			2,217,197	2,259,750	
Total Expenditures of Federal Awards			$ 9,569,441	$ 8,878,133	

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 202

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

1. Organization

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

2. Basis of Presentation

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

3. Local Government Contributions

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

4. Additional Audits

Grantor agencies reserve the right to conduct additional audits of the District's grant programs for economy and efficiency and program results that may result in disallowed costs to the District. However, management does not believe such audits would result in any disallowed costs that would be material to the District's financial position as of June 30, 2024.

5. Outstanding Loans

The District did not have any outstanding loans under any federal grants as of June 30, 2024.

6. Pass Through Numbers

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

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Identification of major programs:

ALN Number(s)	Name of Federal Program or Cluster
84.027, 84.173	Special Education Cluster (IDEA)
84.425	Education Stabilization Fund

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

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2024

Section II - Financial Statement Findings

Current Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Current Year Findings

None Noted.

UNIFIED SCHOOL DISTRICT NO. 202
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2024

Section II - Financial Statement Findings

Prior Year Findings

None Noted.

Section III - Federal Award Findings and Questioned Costs

Prior Year Findings

None Noted.

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 202 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 15, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 15, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 202, Kansas City, Kansas (the District), with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grants agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion of the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards,* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgement and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the District as of and for the year ended June 30, 2024, and have issued our report thereon dated November 15, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

November 15, 2024