UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS

INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS

June 30, 2023

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS

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INDEPENDENT AUDITOR'S REPORT

President and Members of the Board of Education
Unified School District No. 204
Bonner Springs, Kansas

Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 204, Bonner Springs, Kansas, (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse 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. 204 as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 204 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 A 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 A and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

Management's Responsibility for the Financial Statement

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

In preparing the financial statements, 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 within twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 generally accepted 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 statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 statements.
- 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 statements.
- 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.

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Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on Statement 1 Summary Statement of Receipts, Expenditures and Unencumbered Cash - Regulatory Basis (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of receipts and expenditures – actual and budget - regulatory basis , agency funds - summary of receipts and expenditures, and schedule of receipts, expenditures - regulatory basis, schedule of receipts, expenditures and unencumbered cash – regulatory basis (Schedules 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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole, on the basis of accounting described in Note A.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated December 12, 2023, on our consideration of the District'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 solely 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 effectiveness of the District'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 the District's internal control over financial reporting and compliance.

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Other Matter

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. 204, Bonner Springs, Kansas, as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated November 22, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note A.

Novak Burks P.C.

December 12, 2023
Lenexa, Kansas

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UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Balance	Encumbrances and Accounts In Payables	Ending Cash Balance
General	$ -	$ -	$ 19,868,112	$ 19,868,112	$ -	$ 1,067,837	$ 1,067,837
Supplemental General (LOB)	432,612	(8,149)	6,217,994	6,468,678	173,779	56,787	230,566
Driver Training	70,047	(1)	35,330	17,008	88,368	5	88,373
Food Service	606,093	2,994	1,803,402	1,674,886	737,603	121	737,724
Professional Development	31,129	(196)	60,235	77,740	13,428	1,935	15,363
Special Education	1,372,498	(20,988)	4,761,980	5,121,014	992,476	234,468	1,226,944
Career and Postsecondary Education	212,391	(10,452)	819,624	859,305	162,258	85,179	247,437
Summer School	66,853	113	-	1,347	65,619	-	65,619
KPERS Special Retirement Contribution	-		3,116,486	3,116,486	-	-	-
At Risk (K-12)	324,466	(50,969)	3,782,916	3,593,289	463,124	186,501	649,625
At Risk (4 Year Old)	43,540	(650)	200,000	207,696	35,194	16,273	51,467
Bilingual Education	37,034	(425)	118,240	148,532	6,317	4,264	10,581
Federal Funds (Title I, II, III, IV, CARES)	(177,765)	(23,324)	1,642,840	2,118,500	(676,749)	199,065	(477,684)
Special Reserve Fund	996,812	60,816	97,763	10,107	1,145,284	173,877	1,319,161
Head Start	(18,966)	(6,171)	247,519	252,134	(29,752)	3,477	(26,275)
CACFP	312,184	(594)	29,900	27,760	313,730	-	313,730
Contingency Reserve	995,018		-	-	995,018	-	995,018
Technology Textbook	334,370	2,420	133,641	55,855	414,576	47	414,623
McDanield Early Childhood Center	141,235	468	366,407	467,781	40,329	12,816	53,145
Gifts and Grants	2,203	(48)	285,602	355,759	(68,002)	9,497	(58,505)
Parents Education Program	24,196	(1,494)	38,684	57,535	3,851	596	4,447
Virtual Education	30,075	(4,319)	200,700	205,448	21,008	-	21,008
Operational Support Fund	40,901	(13,159)	92,315	97,630	22,427	7,525	29,952
Bond and Interest Fund	10,217,188	2	4,311,782	4,330,491	10,198,481	-	10,198,481
Capital Outlay	1,943,377	383,664	3,158,054	1,907,836	3,577,259	501,641	4,078,900
2017 Bond Construction Funds	186,084	(155,257)	1,193	30,942	1,078	-	1,078
Mize Scholarship	21,211		180	-	21,391	-	21,391
Gish-Uhlich Scholarship	3,667		19	-	3,686	-	3,686
Gearheart Scholarship	1,176		-	237	939	-	939
Craven Scholarship	2,312		-	2,312	-	-	-
	18,251,941	154,281	51,390,918	51,074,420	18,722,720	2,561,913	21,284,633
Building Level School Activity Funds	333,615	(3,211)	451,033	457,794	323,643	570	324,213
REPORT TOTALS	$ 18,585,556	$ 151,070	$ 51,841,951	$ 51,532,214	$ 19,046,363	$ 2,562,483	$ 21,608,846

Composition of Cash	
Union Bank & Trust	$ 21,560,897
Kansas Municipal Investment Pools	21,933
Bank Midwest - Trust Funds	26,016
Total Reporting Entity	$ 21,608,846

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

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UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity - Unified School District No. 204, Bonner Springs, Kansas, (the District) is a municipal corporation governed by an elected seven-member board. As required by generally accepted accounting principles, this financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no component units.

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 or limitations.

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

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory 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.

Trust fund – funds 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 – funds 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.

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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

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 statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures. During the current fiscal year the District had expenditures in excess of budgeted amounts for the At Risk (K-12) Fund, Virtual Education Fund, Professional Development Fund, and the Gifts and Grants Fund.

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve, McDanield Early Childhood Center, Technology Textbook, Head Start CACFP, Head Start Activity, Head Start, Student Material Revolving, Afterschool Activity, Operational Support, and Special Reserve Fund.

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

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NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2022 Financial Data - Amounts that are shown for 2022 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2023, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Investments - Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Ad Valorem Tax Revenue - The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuation on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year.

The County Treasurer is the tax collection agent for all taxing entities within the County. The County Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year. The initial distribution to the subdivisions of the County, including the District, is on or before January 20 of the ensuing year, with the remaining amounts generally distributed in periodic dates throughout the calendar year.

Reimbursements - The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

Legal Debt Margin - The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding up to 14% of the assessed value of all tangible taxable property within the District. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2023, the District was within compliance.

NOTE B – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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NOTE B – DEPOSITS AND INVESTMENTS (Continued)

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.

Custodial Credit Risk – Deposits - Custodial credit risk is the risk in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $21,884,938 and the bank balance was $22,404,306. 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 $22,154,306 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2023 the District had invested $21,933 in the Kansas Municipal Investment Pool directly related to general operating dollars of the district. 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.

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NOTE C – LONG-TERM DEBT

General Obligation Refunding Bonds Series 2010A – On May 17, 2010 the District approved the issuance of $4,335,000 of general obligation bonds. Proceeds from the sale of the bonds were used to refund the District's General Obligation Improvements and Refunding Bonds Series 2000A Bonds maturing on and after September 1, 2011 and to pay the cost of issuing the bonds. The bonds were issued on September 1, 2010.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to provide a more orderly plan of financing for the District.

General Obligation Refunding Bonds Series 2012A – On May 1, 2012 the District approved the issuance of $9,980,000 general obligation bonds. Proceeds from the sale of the bonds were used to execute an advance refunding of a portion of the District's outstanding General Obligation Improvement and Refunding Bonds, Series 2005A, and related issuance costs. The bonds were issued on May 1, 2012.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to promote a more orderly plan of financing for the District.

General Obligation Refunding Bonds Series 2015A – On September 29, 2015, the District approved the issuance of $6,485,000 general obligation bonds. Proceeds from the sale of the bonds were used to execute an advance refunding of a portion of the District's outstanding General Obligation Improvement and Refunding Bonds, Series 2005A, and related issuance costs. The bonds were issued on September 29, 2015.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to promote a more orderly plan of financing for the District.

General Obligation Bonds Series 2017A – On May 2, 2017, the District approved the issuance of $39,350,000 of general obligation bonds. Proceeds from the sale of the bonds were used to fund the remodeling, renovation, repair, equipping and additions to all District facilities and to fund construction of a new high school technical education center. The bonds were issued on September 21, 2017.

All refunded bonds will be called for redemption in accordance with the resolution authorizing their issuance and will be called at a price equal to 100% of the par value thereof, without premium. The refunding was undertaken by the District in order to achieve interest costs savings and to promote a more orderly plan of financing for the District.

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NOTE C – LONG-TERM DEBT (Continued)

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

Debt Issue	Date Issued	Original Amount	Interest Rate
Series 2012A	05/01/2012	$ 9,980,000	2.0 - 3.3%
Series 2015A	09/29/2015	$ 6,485,000	2.5%
Series 2017A	09/21/2017	$39,350,000	3.0 – 5.0%

Following is a summary of changes in long-term debt and interest payments made for the year ended June 30, 202:

Type of Issue	Beginning Principal Outstanding	Additions to Principal	Reductions of Principal	Ending Principal Outstanding	Interest Paid
Series 2012A	4,685,000	-	1,525,000	3,160,000	83,210
Series 2015A	2,460,000	-	1,215,000	1,245,000	46,313
Series 2017A	37,225,000	-	100,000	37,125,000	1,360,968
Total	$44,370,000	$ -	$ 2,840,000	$41,530,000	$1,490,491

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

Year Ended June 30,	Principal	Interest	Total
2024	2,905,000	1,424,111	4,329,111
2025	2,600,000	1,347,568	3,947,568
2026	1,050,000	1,278,718	2,328,718
2027	2,325,000	1,194,343	3,519,343
2028	2,425,000	1,075,593	3,500,593
2029-2033	13,900,000	3,645,981	17,545,981
2034-2038	16,325,000	1,254,375	17,579,375
	$ 41,530,000	$ 11,220,689	$ 52,750,689

Finance Lease – In May of 2018 the District entered into an finance lease arrangement with Gerber Properties, LLC to lease certain real properly located near the District. The finance lease consisted of principal payments totaling $675,000 over the life of the lease along with an initial rental payment of $250,000. At the conclusion of the lease, ownership of the real property transfers to the District.

Current maturities of long-term debt and interest for the next three years are as follows:

Year Ended June 30,	Principal	Interest	Total
2024	89,210	9,523	98,733
2025	92,844	5,889	98,733
2026	96,627	2,106	98,733
	$ 278,681	$ 17,518	$ 296,199

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NOTE E – DEFINED BENEFIT 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.42%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 11.66% and 11.56% for the fiscal year ended June 30, 2023.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by $64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be $6.4 million dollars per year. The first year payment of $6.4 million was received in July 2017.

House substitute for Senate Bill 109 from the 2018 session provided for additional funding for the KPERS School group. A payment of $56 million was paid in the fiscal 2018 year. This bill also authorized a payment of $82 million in fiscal 2019. The 2019 legislative session authorized an additional fiscal year payment for KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House substitute for Senate Bill 25 from the 2019 legislative session authorized additional funding for KPERS School Group in fiscal 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 $2,810,886 for the year ended June 30, 2023.

BE POSITIVE.

NOTE E – DEFINED BENEFIT PLANS (Continued)

Net Pension Liability - At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $28,673,961. 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 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.

NOTE F – FLEXIBLE BENEFIT PLAN (I.R.C SECTION 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. Certain employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

NOTE G – CLAIMS AND JUDGEMENTS

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are 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 any of the financial statements of the District at June 30, 2023.

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

NOTE H - COMPENSATED ABSENCES

The District's policy regarding vacation does not allow employees to accumulate and carryforward unused time to the subsequent years. Therefore, there is no unpaid vacation at June 30, 2023. Additionally, the District's policy prohibits payment of vacation time in lieu of time off. It also requires the payment of accrued sick leave and unused vacation to employees who voluntarily terminate after giving the minimum required notice. The District allows certain unused accumulated sick leave to accrue and may become payable under certain conditions as outlined in the District's Negotiated Agreement. The District's unused accumulated sick leave was $694,106 at June 30, 2023.

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2023

NOTE I – 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 local 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 these financial statements.

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.

NOTE J – INTERFUND TRANSACTIONS

Operating transfers for the year ended June 30, 2023, were as follows:

From Fund	To Fund	School Year Ending June 30, 2023	Regulatory Authority
General	Special Education	$ 4,302,205	K.S.A 72-6478
General	Bilingual Education	75,000	K.S.A 72-6478
General	At Risk (4 Year Old)	200,000	K.S.A 72-6478
General	At Risk (K-12)	2,938,130	K.S.A 72-6478
General	Professional Development	50,000	K.S.A 72-6478
General	Career and Tech Ed.	816,554	K.S.A 72-6478
General	Parents as Teachers	20,000	K.S.A 72-6478
General	Food Service	116,337	K.S.A 72-6478
General	Virtual Education	200,000	K.S.A 72-6478
Supplemental General	Bilingual Education	43,240	K.S.A 72-6478
Supplemental General	At Risk (K-12)	844,786	K.S.A 72-6478
		$ 9,606,252	

NOTE K - SUBSEQUENT EVENTS

These financial statements considered subsequent events through December 12, 2023, the date the financial statements were available to be issued.

Subsequent to year end the District corrected an erroneous transfer from the General Fund to the Special Education Fund in the amount of $388,859.

NOTE L - FEDERAL FUNDS

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2023 are restricted to federal program specified expenditures. Federal Funds are allowed to have negative cash balances due to the reimbursement nature of the fund.

B E P O S I + I V E .

NOTE M – NEW ACCOUNTING SYSTEM

At the start of the current fiscal year the District switched its accounting system to a new provider. The transition resulted in certain prior year canceled encumbrances which are reflected in the column labeled Prior Year Canceled Encumbrances within Statement 1 Summary Statement of Receipts, Expenditures and Unencumbered Cash - Regulatory Basis. The total amount of prior year canceled encumbrances totaled $151,070 which is not material to the financial statements.

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Original Adopted Budget Per Notice of Hearing	Adjustment to Comply with Legal Maximum Budget	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over/(Under)
General Funds						
General	$ 19,588,744	$ -	$ 279,368	$ 19,868,112	$ 19,868,112	$ -
Supplemental General (LOB)	6,453,678	-	150,217	6,603,895	6,468,678	(135,217)
Special Revenue Funds:						
Federal Funds	2,133,790	-	-	2,133,790	2,118,500	(15,290)
At Risk (4 Year Old)	300,767	-	-	300,767	207,696	(93,071)
At Risk (K-12)	3,530,151	-	-	3,530,151	3,593,289	63,138
Virtual Education	175,755	-	-	175,755	205,448	29,693
Bilingual Education	181,358	-	-	181,358	148,532	(32,826)
Capital Outlay	5,065,856	-	-	5,065,856	1,907,836	(3,158,020)
Driver Training	81,748	-	-	81,748	17,008	(64,740)
Food Service	1,958,617	-	-	1,958,617	1,674,886	(283,731)
Professional Development	20,000	-	-	20,000	77,740	57,740
Special Education	5,537,365	-	-	5,537,365	5,121,014	(416,351)
Parent Education Program	83,561	-	-	83,561	57,535	(26,026)
Career and Postsecondary Education	1,062,828	-	-	1,062,828	859,305	(203,523)
Gifts and Grants	224,032	-	61,570	285,602	355,759	70,157
KPERS Special Retirement Contribution	3,223,481	-	-	3,223,481	3,116,486	(106,995)
Bond and Interest Fund	4,330,491	-	-	4,330,491	4,330,491	-
Summer School	66,966	-	-	66,966	1,347	(65,619)
Totals	$ 54,019,188	$ -	$ 491,155	$ 54,510,343	$ 50,129,662	$ (4,380,681)

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Ad Valorem Tax	$ -	$ -	$ -	$ -
Equalization Payments-State Aid	15,689,262	16,659,763	15,905,272	754,491
Equalization Payments-State Aid-Spec. Ed.	3,275,896	3,191,064	3,683,472	(492,408)
Education Job Funding	-	17,285	-	17,285
Reimbursement of Costs	150	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	18,965,308	19,868,112	19,588,744	279,368
				-
				-
Expenditures and Transfers:				
Instruction	8,480,275	7,571,353	8,463,202	(891,849)
Student Support Services	566,448	983,177	1,005,525	(22,348)
Instructional Support Services	1,235,627	666,913	588,000	78,913
General Administration	-	269,019	-	269,019
School Administration	1,783,496	1,540,233	2,649,000	(1,108,767)
Operation and Maintenance	161,590	151,915	169,900	(17,985)
Student Transportation	-	-	-	-
Community Operations	-	-	-	-
Transfers Out	6,737,872	8,685,502	6,713,117	1,972,385
Adjustment for Qualifying Budget Credit	-	-	279,368	(279,368)
Total Expenditures and Transfers	$ 18,965,308	$ 19,868,112	$ 19,868,112	-
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	-	-		
UNENCUMBERED CASH, JULY 1	-	-		
UNENCUMBERED CASH, JUNE 30	-	-		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SUPPLEMENTAL GENERAL (LOCAL OPTION BUDGET)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Ad Valorem Tax	$ 2,812,941	$ 3,111,993	2,812,942	$ 299,051
Back Taxes	57,387	30,575	46,160	(15,585)
Motor Vehicle Tax	265,583	248,543	245,148	3,395
Industrial Revenue Bond Distribution	129,505	78,127	-	78,127
Recreation Motor Vehicle Tax	3,458	220	1,642	(1,422)
Heavy Truck & Machinery/Equipment Tax	23,099	19,821	22,335	(2,514)
General and Special Education - State Aid	2,758,223	2,727,970	2,727,970	-
Miscellaneous	6,872	745	211,580	(210,835)
Reimbursements	1,152	-	-	-
Total Revenues	6,058,220	6,217,994	6,067,777	150,217
Expenditures and Transfers:				
Instruction	189,745	187,636	731,107	(543,471)
Student Support Services	400,985	406,443	402,800	3,643
Instructional Support Services	517,938	183,252	533,900	(350,648)
General Administration	1,050,792	958,593	1,057,700	(99,107)
School Administration	8,422	-	8,500	(8,500)
Central Services	317,664	575,566	405,124	170,442
Operation and Maintenance	1,254,262	2,388,197	1,777,049	611,148
Student Transportation	744,471	818,536	264,200	554,336
Other Supplemental Services	30,780	62,429	-	62,429
Community Operations	1,719	-	-	-
Transfers Out	1,637,411	888,026	1,273,298	(385,272)
Adjustment for Qualifying Budget Credit	-	-	150,217	(150,217)
Total Expenditures and Transfers	6,154,189	6,468,678	6,453,678	15,000
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	(95,969)	(250,684)		
UNENCUMBERED CASH, JULY 1	528,581	432,612		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(8,149)		
UNENCUMBERED CASH, JUNE 30	432,612	173,779		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
FEDERAL FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Federal Grants	$ 919,278	$ 413,673	$ 635,876	$ (222,203)
CARES/ESSER	2,234,148	1,229,167	1,624,800	(395,633)
Total Revenues	3,153,426	1,642,840	2,260,676	(617,836)
Expenditures:				
Salaries	1,301,021	1,547,984	1,416,800	131,184
Benefits	156,925	162,394	73,000	89,394
Supplies	112,405	210,339	253,000	(42,661)
Purchased Services	353,806	188,291	390,990	(202,699)
Events	4,933	1,026	-	1,026
Homeless	17,861	8,466	-	8,466
CARES	-	-	-	-
Total Expenditures	1,946,951	2,118,500	2,133,790	(15,290)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	1,206,475	(475,660)		
UNENCUMBERED CASH, JULY 1	(1,384,240)	(177,765)		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(23,324)		
UNENCUMBERED CASH, JUNE 30	(177,765)	(676,749)		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
AT-RISK (4 YEAR OLD)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Tuitions	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
Transfers In	190,473	200,000	190,000	10,000
Total Revenues	190,473	200,000	190,000	10,000
Expenditures and Transfers:				
Salaries	112,779	120,435	144,126	(23,691)
Employee Benefits	22,957	23,520	93,000	(69,480)
Supplies and Materials	5,653	5,532	6,000	(468)
Purchased Services	1,425	1,851	4,000	(2,149)
Student Transportation	34,960	44,667	1,800	42,867
Food Services	2,341	11,644	-	11,644
Support Services Salaries	10,433	47	-	47
Total Expenditures and Transfers	190,548	207,696	248,926	(41,230)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	(75)	(7,696)		
UNENCUMBERED CASH, JULY 1	43,615	43,540		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(650)		
UNENCUMBERED CASH, JUNE 30	43,540	35,194		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
AT-RISK (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Transfers In	$ 2,404,997	$ 3,782,916	$ 2,962,943	$ 819,973
Miscellaneous	-	-	-	-
Total Revenues	2,404,997	3,782,916	2,962,943	819,973
Expenditures and Transfers:				
Salaries	2,187,950	3,186,619	3,530,151	(343,532)
Employee Benefits	462,662	394,398	-	394,398
Supplies and Materials	88,556	11,655	-	11,655
Purchased Services	23,162	617	-	617
Total Expenditures and Transfers	2,762,330	3,593,289	3,530,151	63,138
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	(357,333)	189,627		
UNENCUMBERED CASH, JULY 1	681,799	324,466		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(50,969)		
UNENCUMBERED CASH, JUNE 30	324,466	463,124		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
VIRTUAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Tuitions	$ -	$ -	$ -	$ -
Transfers In	151,400	200,700	150,000	50,700
Total Revenues	151,400	200,700	150,000	50,700
Expenditures and Transfers:				
Purchased Services	201,291	205,448	175,755	29,693
Total Expenditures and Transfers	201,291	205,448	175,755	$ 29,693
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	(49,891)	(4,748)		
UNENCUMBERED CASH, JULY 1	79,966	30,075		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(4,319)		
UNENCUMBERED CASH, JUNE 30	30,075	21,008		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
BILINGUAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Transfers In	$ 137,088	$ 118,240	140,000	$ (21,760)
Total Revenues	137,088	118,240	140,000	(21,760)
Expenditures and Transfers:				
Salaries	110,211	112,155	150,000	(37,845)
Employee Benefits	26,858	36,377	31,358	5,019
Other	-	-	-	-
Total Expenditures and Transfers	137,069	148,532	181,358	(32,826)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	19	(30,292)		
UNENCUMBERED CASH, JULY 1	37,015	37,034		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(425)		
UNENCUMBERED CASH, JUNE 30	37,034	6,317		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Ad Valorem Tax	$ 1,635,604	$ 2,046,931	$ 2,243,789	$ (196,858)
Back Taxes	29,081	16,912	40,298	(23,386)
Motor Vehicle Tax	135,346	129,471	192,894	(63,423)
Industrial Revenue Bond Distribution	48,737	28,421	-	28,421
Recreation Motor Vehicle Tax	1,741	176	1,293	(1,117)
Heavy Truck & Machinery/Equipment Tax	11,885	11,257	17,574	(6,317)
State Aid	541,892	547,072	552,266	(5,194)
Other Local Revenue	93,915	6,459	72,000	(65,541)
Miscellaneous	8,285	12,854	-	12,854
Interest on Investments	-	358,501	-	358,501
Transfers In	-	-	-	-
Total Revenues	2,506,486	3,158,054	3,120,114	37,940
Expenditures and Transfers:				
Reconstruction, Repair & Remodeling	-	-	153,300	(153,300)
Support Services	-	286,941	548,000	(261,059)
Instruction	111,315	79,412	2,381,756	(2,302,344)
Facility Acquisition & Construction Services	99,608	-	-	-
Furnishings, Equipment & Technology	222,530	599,416	73,000	526,416
Purchased Services	1,203,732	236,464	1,211,500	(975,036)
Building Maintenance	292,418	242,355	299,000	(56,645)
Equipment Transportation	10,632	126,400	184,300	(57,900)
Building Site/Improvements	253,461	336,848	215,000	121,848
Total Expenditures and Transfers	2,193,696	1,907,836	5,065,856	(3,158,020)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	312,790	1,250,218		
UNENCUMBERED CASH, JULY 1	1,630,587	1,943,377		
PRIOR YEAR CANCELED ENCUMBRANCES	-	383,664		
UNENCUMBERED CASH, JUNE 30	1,943,377	3,577,259		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
DRIVERS EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
State Safety Program	$ 8,784	$ 16,080	$ 8,100	$ 7,980
Transfers In	-	-	-	-
Miscellaneous / Fees	21,050	19,250	-	19,250
Total Revenues	29,834	35,330	8,100	27,230
Expenditures:				
Salaries	18,971	14,490	70,000	(55,510)
Employee Benefits	1,451	1,134	-	1,134
Professional/Technical Services	-	-		-
Supplies	145	114	11,748	(11,634)
Operational Costs	783	1,270	-	1,270
Other	-	-	-	-
Total Expenditures	21,350	17,008	81,748	(64,740)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	8,484	18,322		
UNENCUMBERED CASH, JULY 1	61,563	70,047		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(1)		
UNENCUMBERED CASH, JUNE 30	70,047	88,368		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
State Aid	$ 11,292	$ 12,502	$ 11,699	$ 803
Federal Aid	1,878,228	1,297,067	1,293,607	3,460
Sales	31,515	373,490	395,560	(22,070)
Interest on Idle Funds	593	4,006	600	3,406
Miscellaneous	-	-	29,287	(29,287)
Transfers In	109,741	116,337	-	116,337
Total Revenues	2,031,369	1,803,402	1,730,753	72,649
Expenditures and Transfers:				
Food Personnel Salaries	256,069	248,793	250,000	(1,207)
Food Service Management	1,238,704	1,234,474	1,644,377	(409,903)
Other	-	-	-	-
Social Security	19,463	18,992	18,000	992
Employee Benefits	46,013	40,345	4,240	36,105
Supplies	5,251	22,186	2,000	20,186
Equipment	15,868	78,349	20,000	58,349
Utilities	16,536	18,988	20,000	(1,012)
Dues and Fees	3,048	12,759	-	12,759
Indirect Costs	-	-	-	-
Total Expenditures and Transfers	1,600,952	1,674,886	1,958,617	(283,731)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	430,417	128,515		
UNENCUMBERED CASH, JULY 1	175,676	606,093		
PRIOR YEAR CANCELED ENCUMBRANCES	-	2,994		
UNENCUMBERED CASH, JUNE 30	606,093	737,603		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
State Aid	$ -	$ 10,235	$ 4,500	$ 5,735
Other Local Sources	-	-	-	-
Transfers In	16,000	50,000	-	50,000
Total Revenues	16,000	60,235	4,500	55,735
Expenditures and Transfers:				
Professional Development - Purchased Professional and Technical	15,130	77,740	20,000	57,740
Total Expenditures and Transfers	15,130	77,740	20,000	57,740
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	870	(17,505)		
UNENCUMBERED CASH, JULY 1	30,259	31,129		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(196)		
UNENCUMBERED CASH, JUNE 30	31,129	13,428		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Interest on Idle Funds	$ 12,582	$ 39,980	$ -	$ 39,980
Local Sources	-	-	13,000	(13,000)
Federal Sources / Medicaid	351,353	419,795	310,000	109,795
Transfers In	4,432,909	4,302,205	3,683,472	618,733
Total Revenues	4,796,844	4,761,980	4,006,472	755,508
Expenditures and Transfers:				
Payments to Wyandotte County	1,262,899	1,252,359	157,000	1,095,359
Equipment and property	-	-	1,000	(1,000)
Student Transportation	374,904	350,175	294,000	56,175
Supplies	35,222	10,668	101,000	(90,332)
Clerical	13,018	46	5,000	(4,954)
Miscellaneous	1,836	3,599	-	3,599
Purchased Services	12,261	28,745	211,400	(182,655)
Instructional	3,305,836	3,475,422	4,767,965	(1,292,543)
Total Expenditures and Transfers	5,005,976	5,121,014	5,537,365	(416,351)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	(209,132)	(359,034)		
UNENCUMBERED CASH, JULY 1	1,581,630	1,372,498		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(20,988)		
UNENCUMBERED CASH, JUNE 30	1,372,498	992,476		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
PARENTS AS TEACHERS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
State Sources	$ 18,802	$ 18,684	$ 18,802	$ (118)
Transfers In	52,000	20,000	40,000	(20,000)
Total Revenues	70,802	38,684	58,802	(20,118)
Expenditures and Transfers:				
Salaries	49,955	41,216	68,261	(27,045)
Employee Benefits	12,739	11,034	8,500	2,534
Purchased Services	3,337	2,570	700	1,870
Supplies	2,287	1,264	3,400	(2,136)
Property	-	421	-	421
Professional/Technical Services	1,025	933	2,700	(1,767)
Other	-	97	-	97
Total Expenditures and Transfers	69,343	57,535	$ 83,561	$ (26,026)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	1,459	(18,851)		
UNENCUMBERED CASH, JULY 1	22,737	24,196		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(1,494)		
UNENCUMBERED CASH, JUNE 30	24,196	3,851		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
State Sources	$ -	$ -	$ 17,604	$ -
Federal Sources	32,533	-	34,000	(34,000)
Other Revenues	2,896	3,070	3,000	70
Transfers In	795,000	816,554	750,000	66,554
Total Revenues	830,429	819,624	787,000	32,624
Expenditures and Transfers:				
Salaries	638,986	682,028	858,348	(176,320)
Social Security	45,474	49,109	47,000	2,109
Employee Benefits	66,764	98,421	68,500	29,921
Tuition	32,193	7,615	51,000	(43,385)
Equipment	-	-	2,200	(2,200)
Supplies	29,266	22,132	30,780	(8,648)
Carl Perkins Program	6,762	-	5,000	(5,000)
Support Services	-	-	-	-
Total Expenditures and Transfers	819,445	859,305	1,062,828	(203,523)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	10,984	(39,681)		
UNENCUMBERED CASH, JULY 1	201,407	212,391		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(1,494)		
UNENCUMBERED CASH, JUNE 30	212,391	172,710		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
GIFTS AND GRANTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Miscellaneous	$ 4,248	$ 3,360	$ -	$ 3,360
Grants	197,434	282,242	224,032	58,210
Transfers In	-	-	-	-
Total Revenues	201,682	285,602	224,032	61,570
Expenditures and Transfers:				
Salaries	136,208	180,572	179,360	1,212
Benefits	29,808	38,003	-	38,003
Purchased Professional and Technical	42,027	45,490	44,672	818
Supplies	15,084	91,694	-	91,694
Adjustment for Qualifying Budget Credit	-	-	61,570	(61,570)
Total Expenditures and Transfers	223,127	355,759	224,032	131,727
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	(21,445)	(70,157)		
UNENCUMBERED CASH, JULY 1	19,701	2,203		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(48)		
UNENCUMBERED CASH, JUNE 30	(1,744)	(68,002)		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
KPERS RETIREMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
KPERS Contribution - State	$ 3,069,982	$ 3,116,486	$ 3,223,481	$ (106,995)
Total Revenues	3,069,982	3,116,486	3,223,481	(106,995)
Expenditures and Transfers:				
Benefits				
Instruction Employees	2,130,568	2,135,749	2,237,097	(101,348)
Student Support Services Employees	156,569	206,426	164,397	42,029
Instruction Support Services Employees	122,799	130,780	128,939	1,841
General Administration Employees	103,151	96,103	108,310	(12,207)
School Administration Employees	227,179	211,782	238,538	(26,756)
Central Services Employees	47,278	66,894	49,642	17,252
Operation/Maintenance Employees	101,309	94,037	106,374	(12,337)
Student Transportation Employees	92,099	107,412	96,704	10,708
Non-Instruction Food Service Employees	89,030	67,303	93,480	(26,177)
Total Expenditures and Transfers	3,069,982	3,116,486	3,223,481	(106,995)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	-	-		
UNENCUMBERED CASH, JULY 1	-	-		
PRIOR YEAR CANCELED ENCUMBRANCES	-	-		
UNENCUMBERED CASH, JUNE 30	-	-		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Ad Valorem Tax	$ 3,171,895	$ 3,104,218	$ 3,039,693	$ 64,525
Motor Vehicle Property Tax	319,398	288,678	284,736	3,942
Back Taxes	68,816	35,651	52,486	(16,835)
Industrial Revenue Bond Distribution	147,215	79,265	-	79,265
Recreation Motor Vehicle Tax	4,315	226	1,908	(1,682)
Commercial Vehicle Excise Tax	26,958	21,564	25,942	(4,378)
State Aid	860,913	774,771	774,771	-
Heavy Truck Tax	1,094	1,009	-	1,009
Local Source	26	6,400	581	5,819
Transfers In	-	-	-	-
Total Revenues	4,600,630	4,311,782	4,180,117	131,665
Expenditures:				
Principal	2,780,000	2,840,000	2,840,000	-
Interest	1,554,679	1,490,491	1,490,491	-
Total Expenditures	4,334,679	4,330,491	4,330,491	-
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	265,951	(18,709)		
UNENCUMBERED CASH, JULY 1	9,951,237	10,217,188		
PRIOR YEAR CANCELED ENCUMBRANCES	-	2		
UNENCUMBERED CASH, JUNE 30	10,217,188	10,198,481		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SUMMER SCHOOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Miscellaneous	$ -	$ -	$ -	$ -
Transfers In	50,000	-	-	-
Total Revenues	50,000	-	-	-
Expenditures and Transfers:				
Salaries	-	1,250	60,000	(58,750)
Benefits	-	97	6,966	(6,869)
Supplies	-	-	-	-
Total Expenditures and Transfers	-	1,347	66,966	(65,619)
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	50,000	(1,347)		
UNENCUMBERED CASH, JULY 1	16,853	66,853		
PRIOR YEAR CANCELED ENCUMBRANCES	-	113		
UNENCUMBERED CASH, JUNE 30	66,853	65,619		

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Contingency Fund	McDanield Early Childhood Center	Technology Textbook
Revenues:			
Grants	$ -	$ -	$ -
Tuition / Fees	-	263,607	-
Miscellaneous	-	102,800	133,514
Transfers In	-	-	127
Total Revenues	-	366,407	133,641
Expenditures:			
Salaries	-	343,069	-
Employee Benefits	-	103,632	-
Professional Education Services	-	80	-
Supplies and Materials	-	2,066	49,553
Purchased Services	-	810	6,302
Food Service Program Expenses	-	18,124	-
Total Expenditures	-	467,781	55,855
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	-	(101,374)	77,786
UNENCUMBERED FUND BALANCE, JULY 1	995,018	141,235	334,370
PRIOR YEAR CANCELED ENCUMBRANCES	-	468	2,420
UNENCUMBERED FUND BALANCE, JUNE 30	995,018	40,329	414,576

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NONBUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Head Start	Operational Support	Special Reserve Fund	CACFP
Revenues:				
Grants / Federal Aid	$ 247,519	$ 68,335	$ -	$ 29,900
Tuition / Fees	-	-	-	-
Miscellaneous	-	6,739	97,763	-
Transfers In	-	17,241	-	-
Total Revenues	247,519	92,315	97,763	29,900
Expenditures:				
Salaries	136,950	-	-	-
Employee Benefits	62,609	-	10,107	-
Professional Education Services	975	-	-	-
Supplies and Materials	20,635	78,514	-	27,760
Purchased Services	21,715	-	-	-
Other	9,250	19,116	-	-
Total Expenditures	252,134	97,630	10,107	27,760
Excess of Revenue and Other Financing Sources over/(under) Expenditures and Other Uses	(4,615)	(5,315)	87,656	2,140
UNENCUMBERED FUND BALANCE, JULY 1	(18,966)	40,901	996,812	312,184
PRIOR YEAR CANCELED ENCUMBRANCES	(6,171)	(13,159)	60,816	(594)
UNENCUMBERED FUND BALANCE, JUNE 30	(29,752)	22,427	1,145,284	313,730

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
AGENCY FUNDS - SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund:	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bonner Springs High School				
Clubs and Organizations	$ 75,923	$ 93,587	$ 84,438	$ 85,072
Classes	19,015	41,788	31,862	28,941
Athletic Support Group	46,883	66,115	72,187	40,811
Library	666	-	-	666
Subtotal Bonner Springs High School	142,487	201,490	188,487	155,490
Clark Middle School				
Clubs, Organizations and Classes	20,272	52,133	51,348	21,057
Athletic Support Group	458	3,342	2,187	1,613
Library	169	2,627	2,571	225
Subtotal Clark Middle School	20,897	58,102	56,106	22,895
Bonner Springs Elementary				
Clubs and Organizations	15,924	14,758	12,563	18,119
Classes	(1,196)	18,283	17,707	(620)
Subtotal Bonner Springs Elementary	14,728	33,041	30,270	17,499
Delaware Ridge Elementary				
Clubs and Organizations	20,180	31,255	36,682	14,753
Classes	6,516	7,264	6,795	6,985
Subtotal Delaware Ridge Elementary	26,695	38,519	43,477	21,738
Edwardsville Elementary				
Clubs and Organizations	6,174	7,356	7,438	6,092
Classes	14,112	25,012	39,171	(47)
Subtotal Edwardsville Elementary	20,286	32,368	46,609	6,045
Total District Agency Funds	$ 225,095	$ 363,520	$ 364,949	$ 223,667

	Ending Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Gate Receipts				
Bonner Springs High School	$ 103,475	$ 69,442	$ 77,774	$ 95,143
Clark Middle School	8,386	17,305	15,000	10,691
Subtotal Gate Receipts	111,861	86,747	92,774	105,834
School Projects				
Bonner Springs High School	$ (3,323)	$ 766	$ 71	$ (2,628)
Clark Middle School	(18)	-	-	(18)
Subtotal School Projects	(3,341)	766	71	(2,646)
Total District Activity Funds	108,520	87,513	92,845	103,188
Encumbrances & Accounts Payable	(506)	-	-	570
PRIOR YEAR CANCELED ENCUMBRANCES	-	-	-	(3,211)
Total District Agency & Activity Funds	333,109	451,033	457,794	$ 324,214

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

BE POSITIVE.

UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
2017 BOND CONSTRUCTION FUND
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022 Actual	2023 Actual	2023 Budget	Actual Over/ (Under) Budget
Cash Receipts:				
Bond Sale Proceeds	$ -	$ -	$ -	$ -
Bond Sale Bid Premium	-	-	-	-
Interest Earnings	1,137	1,193	-	1,193
Miscellaneous	-	-	-	-
Total Revenues	1,137	1,193	-	1,193
Expenditures and Transfers:				
Facility Acquisition & Construction Services	77,160	30,942	-	30,942
Total Expenditures and Transfers	77,160	30,942	-	30,942
Excess of Revenue and Other Financing	(76,023)	(29,749)		
Prior Year Adjustments Encumbrances	-	-		
UNENCUMBERED CASH, JULY 1	262,107	186,084		
PRIOR YEAR CANCELED ENCUMBRANCES	-	(155,257)		
UNENCUMBERED CASH, JUNE 30	186,084	1,078		

BE POSITIVE.

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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*

President and Members of the Board of Education
Unified School District No. 204
Bonner Springs, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 204, Bonner Springs, Kansas, (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated December 12, 2023

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, 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 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's 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 charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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 may exist that have not been identified.

BE POSITIVE.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's regulatory basis 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 determination of financial statement amounts. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Novak Birk P.C.

December 12, 2023
Lenexa, Kansas

BE POSITIVE.

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

President and Members of the Board of Education
Unified School District No. 204
Bonner Springs, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District No. 204, Bonner Springs, Kansas, (the District) 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 District's major federal programs for the year ended June 30, 2023. 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 types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of 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 requirements 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 grant agreements applicable to the District's federal programs.

BE POSITIVE.

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 on 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 generally accepted auditing standards, *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 judgment 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 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 the District 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

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

We have audited the financial statements of the Unified School District No. 204, Bonner Springs, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 12, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 basic 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 basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.

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 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.

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. Given these limitations, during our audit 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.

Noval Burk p.c.

December 12, 2023
Lenexa, Kansas

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UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	Federal CFDA Number	FY2023 Federal Expenditures
U.S. Department of Education		
Pass-Through State of Kansas Department of Education		
Title I Grants	84.010	$ 354,566
Program Imp Sec	84.048	31,456
ESSA	84.424A	19,750
ESSER II	84.425D	264,096
ESSER III	84.425U	1,072,144
SEI	84.367A	7,901
Total Department of Education		1,749,913
U. S. Department of Agriculture		
Pass-Through State of Kansas Department of Education		
Child Nutrition Cluster		
School Breakfast	10.553	374,872
Supply Chain Assistance	10.555	76,340
Cash for Commodities	10.555	731,021
SFS - Food	10.559	38,410
SFS - CFC	10.559	169
SFS - Sponsor and Administration	10.559	3,960
Cash for Commodities / Meal Costs	10.558	102,193
Total Food Service Cluster		1,326,965
Total Department of Agriculture		1,326,965
U. S. Department of Health and Human Services		
Pass-Through Kansas City, Kansas Public Schools USD 500		
K-12 Covid Testing	93.323	55,010
Head Start - Early Head Start	93.600	247,519
Total Department of Health and Human Services		302,529
Total Federal Assistance - Pass Through		$ 3,379,407

The accompanying notes are an integral part of this Schedule.

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UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

A. Basis of Presentation - The accompanying schedule of expenditures of federal awards has been prepared on the regulatory basis of accounting as defined by the Kansas Municipal Audit and Accounting Guide. The information in this schedule is presented 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* (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 financial of the District.

B. Catalog of Federal Domestic Assistance (CFDA) numbers are presented for those programs for which such numbers were available.

C. The District did not receive Federal direct awards for the year ended June 30, 2023. Federal pass-through programs are presented by the entity through which the District received the federal financial assistance, sorted by the underlying federal funding entity.

D. Major Programs – In accordance with Uniform Guidance, major programs for the District are individual programs or a cluster of programs determined using a risk based analysis. The threshold for distinguishing Type A and Type B programs was $750,000. Child Nutrition Cluster and the COVID – Coronavirus Relief Act (ESSER 2) were determined to be major programs.

E. Additional Audits – Grantor and regulatory agencies reserve the right to conduct additional audits of the District's grant programs. Such audits 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 at June 30, 2023.

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UNIFIED SCHOOL DISTRICT NO. 204
BONNER SPRINGS, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

A. Summary of Auditor's Results -

Financial Statement Section Type of auditor's report issued:	Adverse (GAAP) Unmodified (Regulatory)
Internal control over financial reporting:	
a. Material weakness identified?	No
b. Significant deficiency identified?	None Reported
c. Noncompliance material to financial statements noted?	No
Federal Awards Section Internal control over major programs:	
a. Material weakness identified?	No
b. Significant deficiency noted?	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 Uniform Guidance?	No

Identification of major programs:

CFDA Number(s)	Name of Federal program or Cluster
10.553,10.555,10.559	Child Nutrition Cluster
84.425	COVID – Coronavirus Relief Act (ESSER 3)

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

B. Findings - Financial Statements Audit

None

C. Findings and Questioned Costs - Major Federal Award Programs Audit

None

D. Prior Year Findings and Questioned Costs

None

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