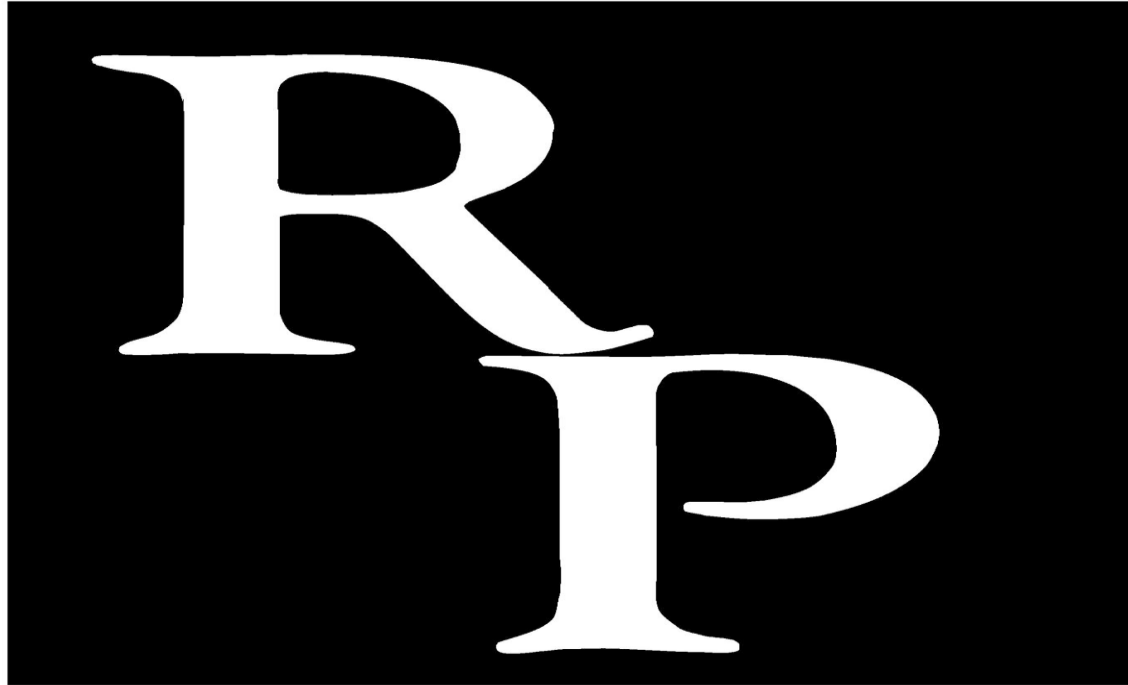


Auditors' Report

June 30, 2022

C O M M U N I T I E S



U N I T E D
F O R E D U C A T I O N

INDEPENDENT AUDITORS' REPORT

Page 1 – Paragraph #2

To the Board of Education
Raymore-Peculiar R-II School District

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Raymore-Peculiar R-II School District as of June 30, 2022, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note A.

RAYMORE-PECULIAR R-II SCHOOL DISTRICT

NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

Page 29, excerpt from Note O – Fund Balances – Governmental Funds

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund
Restricted:				
Debt service	\$ -	\$ -	\$ 7,237,603	\$ -
Professional development	43,693	-	-	-
Unspent bond proceeds	-	-	-	64,162,232
Total restricted	<u>43,693</u>	<u>-</u>	<u>7,237,603</u>	<u>64,162,232</u>
Committed:				
Purchased services and supplies	2,170,956	-	-	-
Construction projects	-	-	-	84,386
Total committed	<u>2,170,956</u>	<u>-</u>	<u>-</u>	<u>84,386</u>
Assigned:				
Student activities	841,419	-	-	-
Food service	577,733	-	-	-
Total assigned	<u>1,419,152</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>16,248,615</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 19,882,416</u>	<u>\$ -</u>	<u>\$ 7,237,603</u>	<u>\$ 64,246,618</u>

RAYMORE-PECULIAR R-II SCHOOL DISTRICT NOTES TO THE BASIC FINANCIAL STATEMENTS JUNE 30, 2022

Page 25, excerpt from Note H – Long-Term Debt

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Amount Due Within One Year
General Obligation Bonds	\$ 107,745,000	\$ -	\$ 5,615,000	\$ 102,130,000	\$ 4,550,000
Lease Certificates of Participation	4,265,000	-	495,000	3,770,000	520,000
Direct Borrowings	57,416	-	47,687	9,729	9,729
Total	\$ 112,067,416	\$ -	\$ 6,157,687	\$ 105,909,729	\$ 5,079,729

REPORT ON THE ADMINISTRATION'S ASSERTIONS ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS OF MISSOURI LAWS AND REGULATIONS

Page 40 – Paragraph #4

In our opinion, the administration's assertion that the District complied with the aforementioned requirements for the year ended June 30, 2022, is fairly stated, in all material respects.

INDEPENDENT AUDITORS' 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

Page 46 – Paragraph #4

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 or significant deficiencies may exist that were not identified.

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

Page 48 – Paragraph #2 & Page 49 – Paragraph #5

Page 48 – Paragraph #2

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 its major federal programs for the year ended June 30, 2022.

Page 49 – Paragraph #5

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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.

A. SUMMARY OF AUDITORS' RESULTS

RAYMORE-PECULIAR R-II SCHOOL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2022

Page 51, excerpt

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with the modified cash basis: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	None

Noncompliance material to financial statements noted?	_____	Yes	<u> X </u>	No
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Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	_____	Yes	<u> X </u>	None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	<u> X </u>	No
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Identification of major federal programs:

Child Nutrition Cluster	AL No. 10.553 and 10.555
Emergency Connectivity Fund	AL No. 32.009
Education Stabilization Fund	AL No. 84.425

Dollar threshold used to distinguish between type A and type B programs:	<u>\$ 750,000</u>
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Auditee qualified as low-risk auditee?	_____	Yes	<u> X </u>	No
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B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

REQUIRED COMMUNICATIONS

FREE AND REDUCED VERIFICATION - During our audit of the USDA Child Nutrition programs, we examined the District's compliance with the verification process of USDA child nutrition programs. The state requires the District to select and verify a sample of their approved free and reduced price applications in accordance with program guidelines. While the District submitted the required verification report to DESE, the District was unable to locate the documents used by the prior Food Service Director to verify one of the nine the applications selected to complete the verification report. As such, we were unable to determine the accuracy of that one verified application reported to DESE. Per 7 CFR 245.6a "*School food authorities shall retain copies of the information reported under this section and all supporting documents for a minimum of three years. All verified applications must be readily available on an individual basis and include all documents submitted by the household for the purpose of confirming eligibility, reproductions of those documents, or annotations made by the determining official which indicate which documents were submitted by the household and the date of submission. All relevant correspondence between the households selected for verification and the school or school food authority must be retained.*" We recommend that the District review its verification record retention procedures and update its procedures to comply with USDA program guidelines.

TRANSPORTATION - During our audit, we noted that the ridership counts for students with disabilities transported on separate routes K-12 and less than one mile riders that are no charge to parent and no appreciable expense reported on the Application for State Transportation Aid did not reconcile to the supporting documentation. DESE requires that all ridership information be tracked and reported on the Application for State Transportation Aid. We recommend that the District implement review procedures to ensure that all ridership counts are reported accurately on the Application for State Transportation Aid.

Also, during our audit of transportation records, we noted that the District's transportation efficiency factor as projected for next year was calculated at 101.67%. This factor represents the efficiency relating to the costs incurred and the number of students transported as well as number of miles traveled for student transportation. The state reimbursement calculation is maximized at 104%. Since the District's efficiency factor is much less than the maximum allowable percentage, the District could benefit from allocating administrative costs to the transportation function. As a result of our audit, the District has re-classed certain administrative salaries and benefits to transportation costs which will generate approximately \$31,000 in additional state aid.