UNIFIED SCHOOL DISTRICT NO. 333

Concordia, Kansas

FINANCIAL STATEMENT AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2021

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas
June 30, 2021

Quentin Breese – Superintendent
Tracey Holmes – Board Clerk
Ronda Gumm – Business Office Manager/Treasurer

BOARD MEMBERS

Bryan Bombardier – President
Tony Miller – Vice President
Mary Beth Smith
Kevin Pounds
John Culley
Mark Nordell
Nancy Owen

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2021

TABLE OF CONTENTS

			Page Numbers
		Independent Auditor's Report	1-3
		FINANCIAL SECTION	
Statement 1		Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4-5
		Notes to the Financial Statement	6-14
		REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION	
Schedule 1		Summary of Expenditures – Actual and Budget – Regulatory Basis	15
Schedule 2		Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
		General Funds	
	2-1	General Fund	16
	2-2	Supplemental Fund	17
		Special Purpose Funds	
	2-3	Special Education Cooperative Fund	18
	2-4	Preschool-Aged At Risk Fund	19
	2-5	At Risk (K-12) Fund	20
	2-6	Bilingual Education Fund	21
	2-7	Capital Outlay Fund	22
	2-8	Driver Training Fund	23
	2-9	Food Service Fund	24
	2-10	Professional Development Fund	25
	2-11	Special Education Fund	26
	2-12	Career and Postsecondary Education Fund	27
	2-13	Textbook & Student Material Revolving Fund	28
	2-14	KPERS Special Retirement Contribution Fund	29
	2-15	Contingency Reserve Fund	30
	2-16	Gifts & Grants Fund	31
	2-17	Parents as Teachers Fund	32
	2-18	Federal Funds	33
	2-19	District Activity Funds	34
		Bond and Interest Fund	
	2-20	Bond & Interest Fund	35
		Trust Funds	
	2-21	Donald Wade Scholarship Fund	36
	2-22	Cheryl Laas Memorial Fund	37
	2-23	Nicole Barleen Scholarship Fund	38
	2-24	Terry Householder Scholarship Fund	39
	2-25	Trevor Gennette Scholarship Fund	40
	2-26	Dana Nelson Scholarship Fund	41
	2-27	Doug Moore Scholarship Fund	42

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2021

TABLE OF CONTENTS (Cont.)

		Page Numbers
Schedule 3	Summary of Receipts and Disbursements – Regulatory Basis – Agency Funds	43
Schedule 4	Schedule of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis – District Activity Funds	44
Schedule 5	Schedule of Receipts and Disbursements – Regulatory Basis – Student Activity Funds	45-46
	SINGLE AUDIT SECTION	
	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*	47-48
	Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	49-50
Schedule 6	Schedule of Expenditures of Federal Awards	51-53
Schedule 7	Schedule of Findings and Questioned Costs	54-56
Schedule 8	Summary Schedule of Prior Audit Findings	57

MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 412
QUINTER, KS 67752
(785)754-2111

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 333
Concordia, Kansas 66901

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 333, Concordia, Kansas, a Municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting* Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 333, Concordia, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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. 333, Concordia, Kansas as of June 30, 2021, 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 Unified School District No. 333, Concordia, Kansas, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matter
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of regulatory receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Unified School District No. 333's basic financial statement. The 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 also not a required part of the basic financial statement.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 statement itself, 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 are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 14, 2022, on our consideration of Unified School District No. 333's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 333's internal control over financial reporting and compliance.

Respectfully submitted,
Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 14, 2022

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2021

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	$ -	$ -	$ 8,934,432	$ 8,934,432	$ -	$ 110,878	$ 110,878
Supplemental General Fund	78,351	-	2,931,705	2,896,129	113,927	389,610	503,537
Special Purpose Funds							
Special Education Cooperative Fund	922,030	-	5,134,856	4,636,232	1,420,654	412,989	1,833,643
Preschool-Aged At Risk Fund	-	-	155,000	105,000	50,000	9,757	59,757
At Risk (K-12) Fund	50,000	-	944,046	994,046	-	92,925	92,925
Bilingual Education Fund	-	-	33,500	23,500	10,000	1,070	11,070
Capital Outlay Fund	1,029,137	-	1,393,330	863,939	1,558,528	36,200	1,594,728
Driver Training Fund	14,771	-	24,202	13,555	25,418	-	25,418
Food Service Fund	106,002	-	829,065	760,155	174,912	35,800	210,712
Professional Development Fund	24,238	-	54,411	20,907	57,742	-	57,742
Special Education Fund	130,000	-	1,967,591	1,840,279	257,312	1,338	258,650
Career & Postsecondary Education Fund	48,000	-	305,654	253,654	100,000	29,517	129,517
Textbook & Student Material Revolving Fund	33,869	-	57,575	16,107	75,337	-	75,337
KPERS Special Retirement Contribution Fund	-	-	1,351,944	1,351,944	-	-	-
Contingency Reserve Fund	811,690	-	433,044	25,110	1,219,624	25,110	1,244,734
Gifts & Grants Fund	32,671	-	21,369	20,733	33,307	-	33,307
Parents as Teachers Fund	10,504	-	163,688	156,085	18,107	12,484	30,591
Federal Funds	(14,899)	-	459,425	1,090,671	(646,145) *	328,310	(317,835)
District Activity Funds	39,689	-	104,665	133,456	10,898	-	10,898

* See Note 3, Cash Basis Exception.

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

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2021

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond & Interest Fund							
Bond & Interest Fund	$ 666,929	$ -	$ 408,148	$ 404,053	$ 671,024	$ -	$ 671,024
Trust Funds							
Donald Wade Scholarship Fund	4,015	-	10	-	4,025	-	4,025
Cheryl Laas Memorial Fund	4,147	-	33	500	3,680	-	3,680
Nicole Barleen Scholarship Fund	28,009	-	1,116	1,000	28,125	-	28,125
Terry Householder Scholarship Fund	4,963	-	1	-	4,964	-	4,964
Trevor Gennette Scholarship Fund	723	-	788	600	911	-	911
Dana Nelson Scholarship Fund	-	-	500	-	500	-	500
Doug Moore Scholarship Fund	-	-	569	-	569	-	569
Total Reporting Entity (Excluding Agency Funds)	$ 4,024,839	$ -	$ 25,710,667	$ 24,542,087	$ 5,193,419	$ 1,485,988	$ 6,679,407

Composition of Cash	
American State Bank & Trust	
Checking	$ 6,379,425
Citizens National Bank	
Savings Accounts	15,889
Certificates of Deposit	24,904
Central National Bank	
Certificates of Deposit	200,000
Guaranty State Bank & Trust	
Certificates of Deposit	330,000
Total Cash	6,950,218
Agency Funds per Schedule 3	(270,811)
Total Reporting Entity (Excluding Agency Funds)	$ 6,679,407

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

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 333, Concordia, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 333, Concordia, Kansas, a Municipality.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2021.

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

Special Purpose Funds–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 Funds–used to account for the accumulation of resources, including tax levies, transfers from other funds, and payment of general long-term debt.

Trust Funds–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 Funds–used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory

basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

D. 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 the 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. There were no budget amendments made for the year ended June 30, 2021.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior 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 Projects Funds, Trust Funds, Agency Funds, and the following Special Purpose Funds:

Textbook & Student Material Revolving Fund
Contingency Reserve Fund
Gifts and Grants Fund
Federal Funds
District Activity Funds

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

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A. Cash Basis Violation:

K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. Eleven of the Activity Fund accounts were in violation of K.S.A. 10-1113 by expending more than the available cash in at least one month during the year-ended June 30, 2021.

B. Depository Coverage:

K.S.A. 9-1402 requires deposits at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at American State Bank were undersecured on March 15, 2021. Additional securities were obtained subsequent to the violation.

C. Bond Payments:

K.S.A. 10-130 requires the District to remit the bond principal and interest due to the state fiscal agent at least 20 days prior to maturity. The September 1, 2020 payments on the Series 2013 and Series 2019 General Obligation Bonds were not remitted 20 days prior to maturity.

D. The District is not aware of any non-compliance with Kansas statutes.

3. CASH BASIS EXCEPTION

The Federal Funds ended the year with a negative unencumbered cash balance of $646,145. K.S.A. 12-1664 provides an exception for a cash basis law violation for intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed under conditions of the grant award. The negative balance of this fund is due to the ESSER II COVID-19 Coronavirus funding, which requires the recipient to spend the funds and then request reimbursement. The District made an expenditure that relates to the ESSER II COVID-19 Coronavirus funding towards the end of the fiscal year and then requested the reimbursement. The District received a $646,302 ESSER II COVID-19 Coronavirus funding reimbursement on August 9, 2021.

4. 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.

K.S.A. 12-1675 limits the District's Municipality'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 Municipality 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 that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $6,950,218 and the bank balance was $6,706,358. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $742,293 was covered by federal depository insurance, $5,964,065 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.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5167	$ 150,765
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	438,435
General Fund	Bilingual Education Fund	K.S.A. 72-5167	24,000
General Fund	Professional Development Fund	K.S.A. 72-5167	50,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,922,395
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	267,424
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	433,044
General Fund	Capital Outlay Fund	K.S.A. 72-5167	300,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	505,611
Supplemental General Fund	Billingual Education Fund	K.S.A. 72-5143	9,500
Supplemental General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5143	23,000

6. 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,351,944 for the year ended June 30, 2021.

Net Pension Liability – At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $15,058,559. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

A. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows for retirees (and their dependents) with a minimum of 10 years of service in the district and who have reached KPERS requirements for full benefits, to continue participation in the district group health insurance plan until such time as the retiree reaches age 65. Retirees pay for dependent coverage at the employee rate.

The District provides for a single health insurance plan for retirees who were full-time twelve month employees upon retirement, with the district paying the premiums directly to the provider. The district provides this benefit to qualified retirees until they reach age 65 or are eligible for Medicare benefits. In the event of the retiree's death before the age of 65, this benefit would continue to the retiree's spouse until the retiree would have reached 65 or as limited by COBRA regulations. The total amount paid for the year ended June 30, 2021 by the district for these retirees was $171,368.

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.

B. Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

C. Compensated Absences

Vacation and Sick Leave

Certified and classified employees are granted three paid, non-accumulative discretionary days per year. Each classified employee, depending upon position is granted between 10 and 12 days of sick leave per year up to an accumulation of 90 sick days. Accumulated sick leave is paid upon resignation or retirement from the District at a rate of $10 per day (up to $900) for classified employees. Certified employees receive ten paid sick days per year and are allowed to accumulate up to 90 sick days. Upon resignation, retirement, termination or death of the employee, sick leave is paid to certified employees at the rate of $20 per day (up to $1,800). Full time, 12-month classified employees, receive 1 day of paid vacation for each month of work. Vacation days accumulate up to 15 days and are payable upon retirement or resignation at the employee's regular rate.

As of June 30, 2021, accumulated sick leave payable to certified employees totaled $77,389 and accumulated sick leave payable to classified employees totaled $33,904. Vacation leave payable to classified employees totaled $50,094 as of June 30, 2021.

8. RISK MANAGEMENT

The District participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government.

As of the date of this report, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

Notwithstanding anything to the contrary, 2020 was marked by the COVID-19 pandemic and the unique responses at all levels of government and society. The District participated in various activities and governmental programs to address the public health, economic and societal well-being issues presented. The pandemic continues at the end of the fiscal year 2021 and the governmental program requirements are continuously evolving and unclear. The District does not currently anticipate material liability from its pandemic response.

The Unified School District No. 333 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2021, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

9. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $317,139 subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

10. COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $154,528 during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted on March 27, 2020, and included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. These ESSER grants provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the District in three phases, ESSER I, II and III. The ESSER I under the CARES Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $151,225 for ESSER I, $692,476 for ESSER II, and $1,555,203 for ESSER III. As of June 30, 2021, the District spent $151,225 of ESSER I, $646,302 of ESSER II.

11. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events through the date of this report have occurred which effect the financial statement as presented.

12. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rate	Date Issued	Amount of Issue	Date of Final Maturity	Balance 7/1/2020	Additions	Reductions/ Payments	Balance 6/30/2021	Interest Paid
General Obligation Bonds									
Series 2013	3-3.1%	12/23/2013	5,500,000	9/1/2024	$ 1,300,000	$ -	$ 235,000	$ 1,065,000	$ 35,831
Series 2019	2.9-3.1%	11/1/2019	3,550,000	9/1/2033	3,550,000	-	30,000	3,520,000	103,222
Total General Obligation Bonds					4,850,000	-	265,000	4,585,000	139,053
Leases									
Track Lease	2.97%	11/13/2017	1,250,000	6/5/2025	735,750	-	175,984	559,766	22,095
Bus Lease	2.49%	8/2/2017	156,402	8/31/2022	91,500	-	21,510	69,990	2,297
Bus Lease	2.49%	11/1/2017	91,162	11/1/2022	53,119	-	12,529	40,590	1,348
Total Leases					880,369	-	210,023	670,346	25,740
Total Contractual Indebtedness					$ 5,730,369	$ -	$ 475,023	$ 5,255,346	$ 164,793

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

	General Obligation Bonds		Leases		Total	
Year Ended June 30	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 260,000	$ 120,489	$ 216,088	$ 19,674	$ 476,088	$ 140,163
2023	290,000	101,641	262,371	12,958	552,371	114,599
2024	300,000	92,998	191,887	5,806	491,887	98,804
2025	315,000	83,801	-	-	315,000	83,801
2026	330,000	75,190	-	-	330,000	75,190
2027-2031	1,835,000	254,042	-	-	1,835,000	254,042
2032-2034	1,255,000	44,179	-	-	1,255,000	44,179
Total	$ 4,585,000	$ 772,340	$ 670,346	$ 38,438	$ 5,255,346	$ 810,778

UNIFIED SCHOOL DISTRICT NO. 333

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2021

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	$ 8,739,126	$ (211,544)	$ 406,850	$ 8,934,432	$ 8,934,432	$ -
Supplemental General Fund	2,928,366	(32,237)	-	2,896,129	2,896,129	-
Special Purpose Funds						
Special Education Cooperative Fund	6,179,430	-	-	6,179,430	4,636,232	(1,543,198)
Preschool-Aged At Risk Fund	105,000	-	-	105,000	105,000	-
At Risk (K-12) Fund	1,065,000	-	-	1,065,000	994,046	(70,954)
Bilingual Education Fund	23,500	-	-	23,500	23,500	-
Capital Outlay Fund	1,909,921	-	-	1,909,921	863,939	(1,045,982)
Driver Training Fund	38,521	-	-	38,521	13,555	(24,966)
Food Service Fund	788,762	-	-	788,762	760,155	(28,607)
Professional Development Fund	49,238	-	-	49,238	20,907	(28,331)
Special Education Fund	2,105,000	-	-	2,105,000	1,840,279	(264,721)
Career & Postsecondary Education Fund	239,000	-	15,230	254,230	253,654	(576)
KPERS Special Retirement Contribution Fund	1,532,128	-	-	1,532,128	1,351,944	(180,184)
Parents as Teachers Fund	159,809	-	-	159,809	156,085	(3,724)
Bond & Interest Fund						
Bond & Interest Fund	404,053	-	-	404,053	404,053	-

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-1

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 403,838	$ -	$ 403,838
State Reimbursements	3,012	-	3,012
State Aid	7,537,124	7,634,044	(96,920)
Special Education State Aid	990,458	1,105,082	(114,624)
Total Receipts	8,934,432	$ 8,739,126	$ 195,306
EXPENDITURES			
Instruction	2,387,608	$ 2,941,176	$ (553,568)
Student Support Services	139,292	285,400	(146,108)
Instructional Support Staff	215,704	276,000	(60,296)
General Administration	301,336	288,000	13,336
School Administration	610,619	693,500	(82,881)
Central Services	196,276	202,850	(6,574)
Operations & Maintenance	1,129,186	1,065,200	63,986
Supervision	235,322	268,000	(32,678)
Vehicle Operating Services	60,843	105,000	(44,157)
Vehicle & Maintenance Services	70,999	74,000	(3,001)
Other Student Transportation Services	-	1,000	(1,000)
Other Support Services	1,184	2,000	(816)
Outgoing Transfers	3,586,063	2,537,000	1,049,063
Adjustments to Comply with Legal Max	-	(211,544)	211,544
Legal General Fund Budget	8,934,432	8,527,582	406,850
Adjustment for Qualifying Budget Credits Reimbursements	-	406,850	(406,850)
Total Expenditures	8,934,432	$ 8,934,432	$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2020	-		
UNENCUMBERED CASH, June 30, 2021	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	$ 43,631	$ 26,673	$ 16,958
Current Tax	1,157,660	1,219,758	(62,098)
Delinquent Tax	16,920	16,758	162
Motor Vehicle Tax	106,573	98,711	7,862
Recreational Vehicle Tax	1,596	1,423	173
Commercial Vehicle Tax	6,642	6,553	89
Rental Excise Tax	20	-	20
Supplemental General State Aid	1,598,663	1,616,458	(17,795)
Incoming Transfer			
Contingency Reserve	-	65,000	(65,000)
Total Receipts	2,931,705	$ 3,051,334	$ (119,629)
EXPENDITURES			
Instruction	2,121,330	$ 1,906,666	$ 214,664
Instructional Support Staff	236,688	249,200	(12,512)
Outgoing Transfers	538,111	772,500	(234,389)
Adjustments to Comply with Legal Max	-	(32,237)	32,237
Total Expenditures	2,896,129	$ 2,896,129	$ -
Receipts Over (Under) Expenditures	35,576		
UNENCUMBERED CASH, July 1, 2020	78,351		
UNENCUMBERED CASH, June 30, 2021	$ 113,927		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

SPECIAL EDUCATION COOPERATIVE FUND

	Learning Cooperative of NCK	Budget	Variance Over (Under)
RECEIPTS			
Payments from Districts in Coop	$ 4,133,263	$ 4,370,000	$ (236,737)
Interest on Idle Funds	1,175	2,400	(1,225)
Other Revenue from Local Sources	3,165	15,000	(11,835)
Federal Aid	759,547	720,000	39,547
Medicaid Aid	237,706	150,000	87,706
Total Receipts	5,134,856	$ 5,257,400	$ (122,544)
EXPENDITURES			
Instruction	3,462,888	$ 4,746,130	$ (1,283,242)
Student Support Services	728,478	906,800	(178,322)
Instructional Support Staff	29,337	36,000	(6,663)
School Administration	410,316	485,500	(75,184)
Central Services	2,322	-	2,322
Operations & Maintenance	2,891	5,000	(2,109)
Total Expenditures	4,636,232	$ 6,179,430	$ (1,543,198)
Receipts Over (Under) Expenditures	498,624		
UNENCUMBERED CASH, July 1, 2020	922,030		
UNENCUMBERED CASH, June 30, 2021	$ 1,420,654		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

PRESCHOOL-AGED AT RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	$ 4,235	$ -	$ 4,235
Incoming Transfers	150,765	105,000	45,765
Total Receipts	155,000	$ 105,000	$ 50,000
EXPENDITURES			
Instruction	73,430	$ 82,800	$ (9,370)
Student Transportation Services	31,570	21,200	10,370
Other Support Services	-	1,000	(1,000)
Total Expenditures	105,000	$ 105,000	$ -
Receipts Over (Under) Expenditures	50,000		
UNENCUMBERED CASH, July 1, 2020	-		
UNENCUMBERED CASH, June 30, 2021	$ 50,000		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers	$ 944,046	$ 1,015,000	$ (70,954)
EXPENDITURES			
Instruction	665,996	$ 801,800	$ (135,804)
Student Support Services	328,050	263,200	64,850
Total Expenditures	994,046	$ 1,065,000	$ (70,954)
Receipts Over (Under) Expenditures	(50,000)		
UNENCUMBERED CASH, July 1, 2020	50,000		
UNENCUMBERED CASH, June 30, 2021	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

BILINGUAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers	$ 33,500	$ 23,500	$ 10,000
EXPENDITURES			
Instruction	23,500	$ 23,500	$ -
Receipts Over (Under) Expenditures	10,000		
UNENCUMBERED CASH, July 1, 2020	-		
UNENCUMBERED CASH, June 30, 2021	$ 10,000		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 22,706	$ 13,891	$ 8,815
Current Tax	573,883	520,014	53,869
Delinquent Tax	8,375	8,721	(346)
Motor Vehicle Tax	54,634	50,597	4,037
Recreational Vehicle Tax	819	729	90
Commercial Vehicle Tax	3,450	3,359	91
Rental Excise Tax	10	-	10
Interest on Idle Funds	9,437	-	9,437
Other Revenue from Local Sources	149,672	-	149,672
State Aid	270,344	272,101	(1,757)
Incoming Transfer			
General Fund	300,000	-	300,000
Total Receipts	1,393,330	$ 869,412	$ 523,918
EXPENDITURES			
Instruction	71,401	$ 170,692	$ (99,291)
General Administration	-	3,000	(3,000)
Operations & Maintenance	117,506	736,229	(618,723)
Transportation	-	180,000	(180,000)
Vehicle Services & Maintenance	37,684	500,000	(462,316)
Land Acquisition	390,369	-	390,369
Land Improvement	198,079	250,000	(51,921)
Architectural & Engineering Services	48,900	50,000	(1,100)
Building Improvements	-	20,000	(20,000)
Total Expenditures	863,939	$ 1,909,921	$ (1,045,982)
Receipts Over (Under) Expenditures	529,391		
UNENCUMBERED CASH, July 1, 2020	1,029,137		
UNENCUMBERED CASH, June 30, 2021	$ 1,558,528		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 5,202	$ 3,750	$ 1,452
Other Revenue From Local Source	19,000	20,000	(1,000)
Total Receipts	24,202	$ 23,750	$ 452
EXPENDITURES			
Instruction	13,293	$ 37,521	$ (24,228)
Vehicle Operations & Maintenance Services	262	1,000	(738)
Total Expenditures	13,555	$ 38,521	$ (24,966)
Receipts Over (Under) Expenditures	10,647		
UNENCUMBERED CASH, July 1, 2020	14,771		
UNENCUMBERED CASH, June 30, 2021	$ 25,418		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Lunch Receipts	$ 25,155	$ 197,200	$ (172,045)
Breakfast Receipts	-	18,395	(18,395)
Adult & Ala Carte Receipts	17,718	17,650	68
Miscellaneous Receipts	2,612	-	2,612
State Aid	8,475	5,760	2,715
Federal Aid	775,105	443,755	331,350
Total Receipts	829,065	$ 682,760	$ 146,305
EXPENDITURES			
Operations & Maintenance	2,282	$ 6,185	$ (3,903)
Food Service Operations	757,873	782,577	(24,704)
Total Expenditures	760,155	$ 788,762	$ (28,607)
Receipts Over (Under) Expenditures	68,910		
UNENCUMBERED CASH, July 1, 2020	106,002		
UNENCUMBERED CASH, June 30, 2021	$ 174,912		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 4,381	$ 6,000	$ (1,619)
Other Revenue from Local Sources	30	-	30
Incoming Transfers	50,000	25,000	25,000
Total Receipts	54,411	$ 31,000	$ 23,411
EXPENDITURES			
Instructional Support Staff	20,907	$ 49,238	$ (28,331)
Receipts Over (Under) Expenditures	33,504		
UNENCUMBERED CASH, July 1, 2020	24,238		
UNENCUMBERED CASH, June 30, 2021	$ 57,742		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	$ 45,196	$ 25,000	$ 20,196
Incoming Transfers	1,922,395	1,950,000	(27,605)
Total Receipts	1,967,591	$ 1,975,000	$ (7,409)
EXPENDITURES			
Instruction	1,811,433	$ 2,080,000	$ (268,567)
Supervision	28,846	25,000	3,846
Total Expenditures	1,840,279	$ 2,105,000	$ (264,721)
Receipts Over (Under) Expenditures	127,312		
UNENCUMBERED CASH, July 1, 2020	130,000		
UNENCUMBERED CASH, June 30, 2021	$ 257,312		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 15,230	$ -	$ 15,230
Incoming Transfers	290,424	191,000	99,424
Total Receipts	305,654	$ 191,000	$ 114,654
EXPENDITURES			
Instruction	253,654	$ 239,000	$ 14,654
Adjustment for Qualifying Budget Credits Reimbursements	-	15,230	(15,230)
Total Expenditures	253,654	$ 254,230	$ (576)
Receipts Over (Under) Expenditures	52,000		
UNENCUMBERED CASH, July 1, 2020	48,000		
UNENCUMBERED CASH, June 30, 2021	$ 100,000		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Textbook	Student Material	Total
RECEIPTS			
Rental Fees & Books	$ 34,544	$ -	$ 34,544
Miscellaneous Receipts	-	23,031	23,031
Total Receipts	34,544	23,031	57,575
EXPENDITURES			
Instruction	-	16,107	16,107
Receipts Over (Under) Expenditures	34,544	6,924	41,468
UNENCUMBERED CASH, July 1, 2020	3,412	30,457	33,869
UNENCUMBERED CASH, June 30, 2021	$ 37,956	$ 37,381	$ 75,337

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 1,351,944	$ 1,532,128	$ (180,184)
EXPENDITURES			
Instruction	965,964	$ 1,099,000	$ (133,036)
Student Support Services	97,205	104,503	(7,298)
Instructional Support Staff	42,721	50,625	(7,904)
General Administration	29,608	32,000	(2,392)
School Administration	93,149	100,000	(6,851)
Central Services	11,897	13,000	(1,103)
Operations & Maintenance	52,185	56,000	(3,815)
Student Transportation Services	27,444	42,000	(14,556)
Food Service	31,771	35,000	(3,229)
Total Expenditures	1,351,944	$ 1,532,128	$ (180,184)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2020	-		
UNENCUMBERED CASH, June 30, 2021	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	
Incoming Transfers	$ 433,044
EXPENDITURES	
Operations & Maintenance	
Supplies	
Energy	
Electricity	25,110
Receipts Over (Under) Expenditures	407,934
UNENCUMBERED CASH, July 1, 2020	811,690
UNENCUMBERED CASH, June 30, 2021	$ 1,219,624

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

GIFTS & GRANTS FUND

	Owls Grant Fund	Duclos Grant Fund	NCK Honor Flight Fund	Children's Trust Fund	Other Gifts & Donations Fund	Total Gifts and Donations	Budget*	Variance Over (Under)
RECEIPTS								
Contributions & Donations	$ -	$ 2,695	$ 1,030	$ 1,000	$ 16,644	$ 21,369	$ 150,000	$ (128,631)
EXPENDITURES								
Instruction	-	393	-	1,004	18,523	19,920	$ 151,100	$ (131,180)
Instructional Support Staff	-	-	-	-	813	813	16,672	(15,859)
Total Expenditures	-	393	-	1,004	19,336	20,733	$ 167,772	$ (147,039)
Receipts Over (Under) Expenditures	-	2,302	1,030	(4)	(2,692)	636		
UNENCUMBERED CASH, July 1, 2020	1,000	2,794	2,307	337	26,233	32,671		
UNENCUMBERED CASH, June 30, 2021	$ 1,000	$ 5,096	$ 3,337	$ 333	$ 23,541	$ 33,307		

* Gifts and Grants Funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

PARENTS AS TEACHERS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Payments from Other Districts	$ 53,425	$ 53,125	$ 300
Other Revenue from Local Sources	10,822	6,500	4,322
State Aid	99,441	89,680	9,761
Total Receipts	163,688	$ 149,305	$ 14,383
EXPENDITURES			
Instructional Support Staff	156,085	$ 159,809	$ (3,724)
Receipts Over (Under) Expenditures	7,603		
UNENCUMBERED CASH, July 1, 2020	10,504		
UNENCUMBERED CASH, June 30, 2021	$ 18,107		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

FEDERAL FUNDS

	Kansas Reading Roadmap Grant	Carl Perkins Grant	Title I	Title IIA Improving Teacher Quality	Title IV Part A	SPARK	ESSER II	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS										
Federal Aid	$ 31,256	$ 14,479	$ 206,469	$ 34,245	$ 18,343	$ 154,528	$ -	$ 459,320	$ 212,000	$ 247,320
Reimbursements	105	-	-	-	-	-	-	105	-	105
Total Receipts	31,361	14,479	206,469	34,245	18,343	154,528	-	459,425	$ 212,000	$ 247,425
EXPENDITURES										
Instruction	15,236	4,385	206,469	34,245	-	-	562,595	822,930	$ 212,000	$ 610,930
Student Support Services	-	-	-	-	-	-	72,350	72,350	-	72,350
Instructional Support Staff	-	9,937	-	-	-	-	3,200	13,137	-	13,137
School Administration	-	-	-	-	-	-	319	319	-	319
Operations & Maintenance	-	-	-	-	18,343	154,528	2,371	175,242	-	175,242
Food Service Operation	-	-	-	-	-	-	1,657	1,657	-	1,657
Vehicle Operating Services	1,226	-	-	-	-	-	3,810	5,036	-	5,036
Total Expenditures	16,462	14,322	206,469	34,245	18,343	154,528	646,302	1,090,671	$ 212,000	$ 878,671
Receipts Over (Under) Expenditures	14,899	157	-	-	-	-	(646,302)	(631,246)		
UNENCUMBERED CASH, July 1, 2020	(14,899)	-	-	-	-	-	-	(14,899)		
UNENCUMBERED CASH, June 30, 2021	$ -	$ 157	$ -	$ -	$ -	$ -	$ (646,302)	** $ (646,145)		

* Federal Funds are not required by statute to be budgeted, this budget is for informational purposes only.

** See Note 3, Cash Basis Exception.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

DISTRICT ACTIVITY FUNDS

	Actual
RECEIPTS	$ 104,665
EXPENDITURES	133,456
Receipts Over (Under) Expenditures	(28,791)
UNENCUMBERED CASH, July 1, 2020	39,689
UNENCUMBERED CASH, June 30, 2021	$ 10,898

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2021

BOND & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 9,737	$ 5,962	$ 3,775
Current Tax	187,452	169,804	17,648
Delinquent Tax	3,530	3,740	(210)
Motor Vehicle Tax	22,365	20,767	1,598
Recreational Vehicle Tax	338	300	38
Commercial Vehicle Tax	1,471	1,379	92
Rental Excise Tax	4	-	4
Other Revenue From Local Sources	1,427	-	1,427
State Aid	181,824	164,735	17,089
Total Receipts	408,148	$ 366,687	$ 41,461
EXPENDITURES			
Principal	265,000	$ 265,000	$ -
Interest	139,053	139,053	-
Total Expenditures	404,053	$ 404,053	$ -
Receipts Over (Under) Expenditures	4,095		
UNENCUMBERED CASH, July 1, 2020	666,929		
UNENCUMBERED CASH, June 30, 2021	$ 671,024		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

DONALD WADE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 10
EXPENDITURES	-
Receipts Over (Under) Expenditures	10
UNENCUMBERED CASH, July 1, 2020	4,015
UNENCUMBERED CASH, June 30, 2021	$ 4,025

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

CHERYL LAAS MEMORIAL FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 33
EXPENDITURES	
Scholarship	500
Receipts Over (Under) Expenditures	(467)
UNENCUMBERED CASH, July 1, 2020	4,147
UNENCUMBERED CASH, June 30, 2021	$ 3,680

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

NICOLE BARLEEN SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 116
Donations	1,000
Total Receipts	1,116
EXPENDITURES	
Scholarship	1,000
Receipts Over (Under) Expenditures	116
UNENCUMBERED CASH, July 1, 2020	28,009
UNENCUMBERED CASH, June 30, 2021	$ 28,125

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

TERRY HOUSEHOLDER SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 1
EXPENDITURES	-
Receipts Over (Under) Expenditures	1
UNENCUMBERED CASH, July 1, 2020	4,963
UNENCUMBERED CASH, June 30, 2021	$ 4,964

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

TREVOR GENNETTE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 788
EXPENDITURES	
Scholarship	600
Receipts Over (Under) Expenditures	188
UNENCUMBERED CASH, July 1, 2020	723
UNENCUMBERED CASH, June 30, 2021	$ 911

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

DANA NELSON SCHOLARSHIP FUND

	Actual
RECEIPTS	
Donation	$ 14
Greater Salina Community Foundation	486
Total Receipts	500
EXPENDITURES	-
Receipts Over (Under) Expenditures	500
UNENCUMBERED CASH, July 1, 2020	-
UNENCUMBERED CASH, June 30, 2021	$ 500

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2021

DOUG MOORE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 569
EXPENDITURES	-
Receipts Over (Under) Expenditures	569
UNENCUMBERED CASH, July 1, 2020	-
UNENCUMBERED CASH, June 30, 2021	$ 569

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2021

AGENCY FUNDS

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds	$ 138,828	$ 136,534	$ 118,478	$ 156,884
Payroll Hold-Backs USD 333	64,387	95,894	87,026	73,255
Payroll Hold-Backs LCNCK	41,903	33,273	34,982	40,194
Student Activity Sales Tax	203	6,294	6,019	478
Total	$ 245,321	$ 271,995	$ 246,505	$ 270,811

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES & UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2021

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Athletics	$ 29,523	$ -	$ 57,730	$ 85,093	$ 2,160	$ -	$ 2,160
Drama	811	-	-	811	-	-	-
Music Festival	2,199	-	-	-	2,199	-	2,199
Business Production	102	-	-	-	102	-	102
Cat Scratch Productions	173	-	1,950	671	1,452	-	1,452
Library	-	-	10	10	-	-	-
Athletics Concession	4,993	-	4,725	8,456	1,262	-	1,262
Concession Profits	-	-	3,145	1,000	2,145	-	2,145
Renaissance	1,311	-	13,728	13,461	1,578	-	1,578
Vocational Ed Fees	577	-	23,377	23,954	-	-	-
Total District Activity Funds	$ 39,689	$ -	$ 104,665	$ 133,456	$ 10,898	$ -	$ 10,898

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2021

STUDENT ACTIVITY FUNDS

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School Student Council	$ 4,684	$ 3,279	$ 3,819	$ 4,144
Junior High Student Council	2,792	941	347	3,386
J.A.G.	169	-	-	169
Clay Shooting	18,145	19,778	14,842	23,081
Con Global Action Team	500	-	-	500
Chess Club	798	-	99	699
National Honor Society	235	-	-	235
Scholar Bowl	1,449	10	332	1,127
Football & Weight Club	98	-	-	98
Art Club	325	-	-	325
Cheerleaders	2,580	10,514	10,246	2,848
Dance Squad	1,120	7,667	4,947	3,840
National Forensic League	170	-	150	20
Friends of Rachel	4,031	-	95	3,936
F.B.L.A.	350	932	453	829
Junior High Band	324	-	-	324
High School Band	300	-	-	300
F.C.C.L.A.	136	-	-	136
F.F.A. Greenhouse	-	1,493	-	1,493
F.F.A.	35,672	23,193	19,522	39,343
F.F.A. Fruit	16,597	24,419	28,379	12,637
F.F.A. Scholarship	753	3,760	835	3,678
Skills USA	86	-	-	86
F.C.A.	690	-	45	645
Junior High Vocal Music	-	5,908	5,908	-
High School Vocal Music	13,791	11,875	5,908	19,758
Softball Club	1,133	-	-	1,133
Baseball Club	1,060	773	1,513	320
Volleyball Club	1,338	-	473	865
Golf Club	279	-	34	245
Tennis Club	359	-	-	359
Drama Club	4,131	1,714	1,913	3,932
Science Club	500	-	-	500
Foreign Language Club	480	-	-	480
Cross Country Club	-	200	-	200
Track Club	96	319	174	241
S.A.D.D.	-	7,277	7,133	144
Wrestling Club	3,370	2,280	4,032	1,618
Girls Basketball	2,131	-	2,100	31
Boys Basketball	13	682	635	60

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2021

STUDENT ACTIVITY FUNDS (Cont.)

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Football Team	$ 1,477	$ 1,500	$ 1,844	$ 1,133
Student/Alumni/Community	768	490	266	992
Life Skills	424	-	-	424
Class of 2019	1,287	491	-	1,778
Class of 2020	4,693	-	-	4,693
Class of 2021	2,212	574	-	2,786
Class of 2022	3,224	3,489	2,434	4,279
Class of 2023	3,623	1,948	-	5,571
Class of 2024	435	565	-	1,000
Class of 2025	-	463	-	463
Total Student Organization Funds	$ 138,828	$ 136,534	$ 118,478	$ 156,884

UNIFIED SCHOOL DISTRICT NO. 333

SINGLE AUDIT SECTION

FOR THE YEAR ENDED JUNE 30, 2021

MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 412, 230 MAIN ST
QUINTER, KS 67752
(785)754-2111

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

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*

February 14, 2022

Board of Education
Unified School District No. 333
Concordia, Kansas 66901

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 333, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise Unified School District No. 333's basic financial statement and have issued our report thereon dated February 14, 2022. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, the Unified School District No. 333 prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unified School District No. 333's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 333's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 333'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2021-001, 2021-002).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 333's financial statements are free from 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*.

We also noted certain other matters that we reported to management of Unified School District No. 333 in a separate letter dated February 14, 2022.

Unified School District No. 333's Response to Findings

Unified School District No. 333's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Unified School District No. 333's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Respectfully submitted,

Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 14, 2022

MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 412, 230 MAIN ST
QUINTER, KS 67752
(785)754-2111

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

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

February 14, 2022

Board of Education
Unified School District No. 333
Concordia, Kansas 66901

Report on Compliance for Each Major Federal Program

We have audited Unified School District No. 333's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Unified School District No. 333's major federal programs for the year ended June 30, 2021. Unified School District No. 333's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Unified School District No. 333's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Principals, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unified School District No. 333's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Unified School District No. 333's compliance.

Opinion on Each Major Federal Program

In our opinion, Unified School District No. 333 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, 2021.

Report on Internal Control Over Compliance

Management of Unified School District No. 333 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Unified School District No. 333's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 333's internal control over compliance.

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

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

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.

Respectfully submitted,

Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 14, 2022

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2020	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2021
U.S. Department of Education						
Passed through Kansas Department of Education (KSDE)						
Special Education Cluster (IDEA)						
Special Education-Grants to States	84.027	DO 333	$ -	$ 673,165	$ 673,165	$ -
Special Education-Preschool Grants	84.173	DO 333	-	44,725	44,725	-
Total Special Education Cluster (IDEA)			-	717,890	717,890	-
Title I Grants to Local Educational Agencies	84.010	DO 333	-	206,469	206,469	-
Title II-A Improving Teacher Quality State Grants	84.367	DO 333	-	34,245	34,245	-
Student Support & Academic Enrichment Program	84.424	DO 333	-	18,343	18,343	-
Career & Technical Education-Carl Perkins	84.048	DO 333	-	1,945	1,945	-
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	18,854	665,156	(646,302)
Passed Through USD #108						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	5,511	5,511	-
Passed Through USD #109						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	8,677	8,677	-
Passed Through USD #224						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	5,245	5,245	-
Passed Through USD #426						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	3,370	3,370	-
Passed Through Smoky Hill Central Kansas Education Service Center						
Career & Technical Education-Carl Perkins	84.048	N/A	-	12,534	12,377	157
Total U.S. Department of Education			-	1,033,083	1,679,228	(646,145)
U.S. Department of Agriculture						
Passed through Kansas Department of Education (KSDE)						
Child Nutrition Cluster						
National School Lunch Program	10.555	DO 333	-	109,195	109,195	-
Summer Food Service Program	10.559	DO 333	-	665,910	616,180	49,730
Total Child Nutrition Cluster			-	775,105	725,375	49,730
Total U.S. Department of Agriculture			-	775,105	725,375	49,730

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont.)
For the Year Ending June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2020	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2021
U.S. Department of Treasury						
Passed through Cloud County						
COVID-19 - Coronavirus Relief Fund	21.019	N/A	$ -	$ 154,528	$ 154,528	$ -
U.S. Department of Health & Human Services						
Passed through Kansas Department of Health & Human Services						
Temporary Assistance for Needy Families (KRR)	93.558	N/A	(14,899)	31,256	16,357	-
Total Expenditures of Federal Awards			$ (14,899)	$ 1,993,972	$ 2,575,488	$ (596,415)

UNIFIED SCHOOL DISTRICT NO. 333
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District No. 333, Concordia, Kansas (the District), under programs of the federal government for the year ended June 30, 2021. The information in the Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

4. Sub-recipients

No federal awards were passed-through to sub-recipients.

5. Local Government Contribution

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

6. Contingencies

The District receives funds under various federal grant programs and such awards are to be expended in accordance with provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2021

SECTION 1 – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

In accordance with Generally Accepted Accounting Principles	Adverse
In accordance with the regulatory basis of accounting described in Note 1	Unmodified

Internal control over financial reporting:

• Material weaknesses identified?	__ Yes x No
Significant deficiencies identified?	x Yes __ None reported
• Noncompliance material to financial statements noted?	__ Yes x No

FEDERAL AWARDS
Internal control over major programs:

• Material weaknesses identified?	__ Yes x No
• Significant deficiencies identified?	__ Yes x None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516 (a)?	__ Yes x No

The programs tested as major programs were:

CFDA NUMBER	NAME OF FEDERAL PROGRAM
84.425D	COVID-19 Elementary & Secondary School Emergency Relief Fund
	Special Education Cluster:
84.027	Special Education – Grants to States
84.173	Special Education – Preschool Grants

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2021-001 Segregation of duties

Condition: The limited staff size does not provide for adequate segregating of duties.

Criteria: Segregation of duties should be maintained to strengthen internal control over accounting and compliance functions.

Effect: Lack of segregation of duties increases the risk of errors and noncompliance occurring and not being detected in a timely manner.

Cause: Because the entity is small, management does not feel it is feasible to hire more staff.

Recommendations: Duties of key financial and compliance personnel should be evaluated to determine if duties could be segregated.

Views of Responsible Officials and Planned Corrective Actions: We concur with the recommendation. However, the size of the entity does not make it practical to have sufficient number of employees to achieve the optimum level of internal control.

2021-002 Financial Statement Preparation

Condition: Management does not have the qualifications and training necessary to prepare the financial statements, including the related footnote disclosures, in accordance with the reporting and formatting requirements of the Kansas Municipal Audit and Accounting Guide.

Criteria: Management must have controls over the preparation of the financial statements, including footnote disclosures, which would prevent or detect an omission/misstatement in the financial statements in accordance with the basis of accounting adopted.

Effect: The District lacks internal controls over the preparation of the financial statements, note disclosures, and regulatory required supplemental information. The control deficiency allows for omission/misstatements in the financial statements including footnotes that may not be prevented, detected, or corrected.

Cause: There are no procedures in place that require management to obtain the necessary qualifications and training. The Business Office Manager/Treasurer for the District is new to the position and has not been able to attend training.

Recommendations: Management would need to attend training classes to educate on proper and complete preparation of the financial statements and footnote disclosures and to be aware of all of the current accounting standards by purchasing annual accounting subscriptions. We recommend that management continue to increase their knowledge of financial reporting.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL (Cont.)

2021-002 Financial Statement Preparation (Cont.)

Views of Responsible Officials and Planned Corrective Actions: The District has evaluated the benefit of establishing internal controls over the preparation of financial statements, including note disclosures, and determined that it is best for the District to have its external auditors prepare the financial statements. The board does review the draft of the financial statements, including note disclosures, prior to approving.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF EDUCATION

COVID-19 Elementary & Secondary School Emergency Relief Fund – CFDA No. 84.425D. No reportable findings or questioned costs for the year ended June 30, 2021.

Special Education Cluster - CFDA No. 84.027 and 84.173. No reportable findings or questioned costs for the year ended June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2021

Financial Statement Audit Findings

INTERNAL CONTROL

2020-001 Segregation of duties

Condition: The limited staff size does not provide for adequate segregating of duties.

Recommendations: Duties of key financial and compliance personnel should be evaluated to determine if duties could be segregated.

Current Status: The District was unable to correct this finding due to the small size of the staff.

2020-002 Financial Statement Preparation

Condition: Management does not have the qualifications and training necessary to prepare the financial statements, including the related footnote disclosures, in accordance with the reporting and formatting requirements of the Kansas Municipal Audit and Accounting Guide.

Recommendations: Management would need to attend training classes to educate on proper and complete preparation of the financial statements and footnote disclosures and to be aware of all of the current accounting standards by purchasing annual accounting subscriptions. We recommend that management continue to increase their knowledge of financial reporting.

Current Status: The District hired a new Business Office Manager/Treasurer and the new Business Office Manager/Treasurer has not attended any training.

Federal Award Findings

U.S. DEPARTMENT OF EDUCATION

Special Education Cluster – CFDA No. 84.027 and 84.173
No prior year reportable findings.