UNIFIED SCHOOL DISTRICT NO. 333

Concordia, Kansas

FINANCIAL STATEMENT AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2023

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas
June 30, 2023

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

BOARD MEMBERS

Bryan Bombardier – President
Tony Miller – Vice President
Brad Berk
Kevin Pounds
John Culley
Jenny Parker
Nancy Owen

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2023

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 333, Concordia, Kansas, a Municipality, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 333, Concordia, Kansas as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 333, Concordia, Kansas as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide,* and the standards applicable to financial audits contained is *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unified School District No. 333, Concordia, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 333, Concordia, 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 reasonable determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District No. 333, Concordia, Kansas ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District No. 333, Concordia, Kansas internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District No. 333, Concordia, Kansas ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District No. 333, Concordia, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2024 on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District No. 333's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 333's internal control over financial reporting and compliance.

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

Phillipsburg, Kansas
February 19, 2024

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, 2023

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	$ -	$ -	$ 9,447,323	$ 9,447,323	$ -	$ 123,840	$ 123,840
Supplemental General Fund	155,095	-	3,010,153	3,088,038	77,210	423,815	501,025
Special Purpose Funds							
Special Education Cooperative Fund	1,906,438	-	5,043,782	4,711,731	2,238,489	392,250	2,630,739
Preschool-Aged At Risk Fund	100,000	-	128,614	128,614	100,000	23,828	123,828
At Risk (K-12) Fund	1,411	-	1,690,083	1,684,701	6,793	147,628	154,421
Bilingual Education Fund	10,000	-	37,627	37,627	10,000	3,765	13,765
Capital Outlay Fund	1,186,879	6,667	2,182,897	2,940,034	436,409	1,161,978	1,598,387
Driver Training Fund	20,735	-	15,080	724	35,091	-	35,091
Food Service Fund	178,339	-	897,547	886,825	189,061	11,038	200,099
Professional Development Fund	55,037	-	30,678	48,458	37,257	-	37,257
Special Education Fund	350,000	-	1,778,426	1,778,091	350,335	1,102	351,437
Career & Postsecondary Education Fund	113,659	-	288,707	293,146	109,220	36,608	145,828
Textbook & Student Material Revolving Fund	113,661	-	74,538	137,420	50,779	67,763	118,542
KPERS Special Retirement Contribution Fund	-	-	1,475,788	1,475,788	-	-	-
Contingency Reserve Fund	1,425,780	-	-	-	1,425,780	-	1,425,780
Gifts & Grants Fund	32,501	-	79,760	72,039	40,222	-	40,222
Parents as Teachers Fund	22,340	-	174,635	181,196	15,779	18,527	34,306
Federal Funds	(772,532)	-	1,576,856	943,806	(139,482) *	105,427	(34,055)
District Activity Funds	31,393	-	128,264	119,511	40,146	-	40,146

* 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, 2023

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	$ 651,153	$ -	$ 702,755	$ 946,641	$ 407,267	$ -	$ 407,267
Trust Funds							
Donald Wade Scholarship Fund	4,032	-	8	-	4,040	-	4,040
Cheryl Laas Memorial Fund	3,194	-	20	1,000	2,214	-	2,214
Nicole Barleen Scholarship Fund	28,186	-	1,073	1,000	28,259	-	28,259
Terry Householder Scholarship Fund	4,966	-	6	-	4,972	-	4,972
Trevor Gennette Scholarship Fund	1,041	-	1,075	1,800	316	-	316
Dana Nelson Scholarship Fund	541	-	625	1,000	166	-	166
Doug Moore Scholarship Fund	680	-	719	500	899	-	899
K Christensen Scholarship Fund	-	-	300	300	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 5,624,529	$ 6,667	$ 28,767,339	$ 28,927,313	$ 5,471,222	$ 2,517,569	$ 7,988,791

Composition of Cash	
United Bank & Trust	
Checking	$ 7,719,311
Citizens National Bank	
Savings Accounts	15,998
Certificates of Deposit	23,487
Guaranty State Bank & Trust	
Certificates of Deposit	530,000
Total Cash	8,288,796
Agency Funds per Schedule 3	(300,005)
Total Reporting Entity (Excluding Agency Funds)	$ 7,988,791

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, 2023

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, 2023.

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

Special Purpose 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.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments made to the General Fund and At Risk (K-12) Fund for the year ended June 30, 2023.

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

3. CASH BASIS EXCEPTION

Kansas municipalities are subject to the cash basis law as stated in Kansas Statute 10-1113. The federal funds have a negative unencumbered cash balance at June 30, 2023, which is allowable under K.S.A. 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs as follows:

Federal Fund	Unencumbered Cash	Grant Award Available
ELC	$ (321,842)	$ 321,842
ESSER III	(12,764)	12,764
Child Care Aware	(1,109)	1,109

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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $8,288,796 and the bank balance was $8,823,631. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $540,986 was covered by federal depository insurance, $8,282,645 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	$ 120,414
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,301,917
General Fund	Bilingual Education Fund	K.S.A. 72-5167	34,539
General Fund	Capital Outlay Fund	K.S.A. 72-5167	556,044
General Fund	Professional Development Fund	K.S.A. 72-5167	15,256
General Fund	Special Education Fund	K.S.A. 72-5167	1,752,710
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	256,658
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	388,166
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	3,088
Supplemental General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5143	15,000

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 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the school unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $1,475,788 for the year ended June 30, 2023.

Net Pension Liability – At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $13,503,325. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 publicly 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, 2023 by the district for these retirees was $180,542.

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, 2023.

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. Employees who have accumulated 90 days of sick leave will be granted 10 non-accumulative days in subsequent years. The unused days, exceeding 90, will be automatically transferred to the sick leave bank on June 1. 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, 2023, accumulated sick leave payable to certified employees totaled $82,308 and accumulated sick leave payable to classified employees totaled $33,116. Vacation leave payable to classified employees totaled $32,439 as of June 30, 2023.

8. RISK MANAGEMENT

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, 2023, 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. 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.

10. LONG-TERM DEBT

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

Issue	Interest Rate	Date Issued	Amount of Issue	Date of Final Maturity	Balance 7/1/2022	Additions	Reductions/ Payments	Balance 6/30/2023	Interest Paid
General Obligation Bonds									
Series 2013	3-3.125%	12/23/2013	5,500,000	9/1/2024	$ 815,000	$ -	$ 815,000	$ -	$ 20,906
Series 2019	2.31%	11/1/2019	3,550,000	9/1/2033	3,510,000	-	30,000	3,480,000	80,735
Total General Obligation Bonds					4,325,000	-	845,000	3,480,000	101,641
Leases									
Track Lease	2.97%	11/13/2017	1,250,000	6/1/2024	378,497	-	186,556	191,941	11,523
Bus Lease	2.49%	8/2/2017	156,402	8/31/2022	47,964	-	47,964	-	852
Bus Lease	2.49%	11/1/2017	91,162	11/1/2022	27,732	-	27,732	-	702
Total Leases					454,193	-	262,252	191,941	13,077
Total Contractual Indebtedness					$ 4,779,193	$ -	$ 1,107,252	$ 3,671,941	$ 114,718

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
2024	$ 30,000	$ 80,042	$ 191,941	$ 5,863	$ 221,941	$ 85,905
2025	30,000	79,349	-	-	30,000	79,349
2026	330,000	75,190	-	-	330,000	75,190
2027	340,000	67,452	-	-	340,000	67,452
2028-2032	1,900,000	210,903	-	-	1,900,000	210,903
2033-2034	850,000	19,866	-	-	850,000	19,866
Total	$ 3,480,000	$ 532,802	$ 191,941	$ 5,863	$ 3,671,941	$ 538,665

UNIFIED SCHOOL DISTRICT NO. 333

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2023

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	$ 9,369,580	$ (212,587)	$ 290,330	$ 9,447,323	$ 9,447,323	$ -
Supplemental General Fund	3,088,038	-	-	3,088,038	3,088,038	-
Special Purpose Funds						
Special Education Cooperative Fund	7,507,765	-	-	7,507,765	4,711,731	(2,796,034)
Preschool-Aged At Risk Fund	233,000	-	-	233,000	128,614	(104,386)
At Risk (K-12) Fund	1,686,581	-	-	1,686,581	1,684,701	(1,880)
Bilingual Education Fund	49,500	-	-	49,500	37,627	(11,873)
Capital Outlay Fund	2,474,194	-	465,840	2,940,034	2,940,034	-
Driver Training Fund	42,485	-	-	42,485	724	(41,761)
Food Service Fund	1,040,498	-	-	1,040,498	886,825	(153,673)
Professional Development Fund	116,537	-	-	116,537	48,458	(68,079)
Special Education Fund	2,465,226	-	-	2,465,226	1,778,091	(687,135)
Career & Postsecondary Education Fund	379,859	-	-	379,859	293,146	(86,713)
KPERS Special Retirement Contribution Fund	1,476,194	-	-	1,476,194	1,475,788	(406)
Parents as Teachers Fund	201,068	-	-	201,068	181,196	(19,872)
Bond & Interest Fund						
Bond & Interest Fund	946,641	-	-	946,641	946,641	-

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, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 284,045	$ -	$ 284,045
State Reimbursements	6,285	-	6,285
State Aid	8,204,102	8,072,857	131,245
Special Education State Aid	952,891	1,119,036	(166,145)
Total Receipts	9,447,323	$ 9,191,893	$ 255,430
EXPENDITURES			
Instruction	1,786,495	$ 2,145,843	$ (359,348)
Student Support Services	88,697	153,950	(65,253)
Instructional Support Staff	306,932	259,700	47,232
General Administration	374,712	342,800	31,912
School Administration	723,363	779,700	(56,337)
Central Services	245,181	223,500	21,681
Operations & Maintenance	1,261,323	1,265,587	(4,264)
Supervision	293,481	264,000	29,481
Vehicle Operating Services	130,367	105,000	25,367
Vehicle & Maintenance Services	93,730	73,000	20,730
Other Student Transportation Services	969	1,000	(31)
Other Support Services	20,690	15,400	5,290
Community Services Operations	83,845	7,100	76,745
Outgoing Transfers			
Preschool-Aged At Risk Fund	120,414	130,000	(9,586)
At Risk Fund (K-12)	1,301,917	1,150,000	151,917
Bilingual Education Fund	34,539	30,000	4,539
Capital Outlay Fund	556,044	200,000	356,044
Driver Training Fund	-	8,000	(8,000)
Professional Development Fund	15,256	50,000	(34,744)
Special Education Fund	1,752,710	1,950,000	(197,290)
Career and Postsecondary Education Fund	256,658	215,000	41,658
Contingency Reserve Fund	-	-	-
Adjustments to Comply with Legal Max	-	(212,587)	212,587
Legal General Fund Budget	9,447,323	9,156,993	290,330
Adjustment for Qualifying Budget Credits			
Reimbursements	-	290,330	(290,330)
Total Expenditures	9,447,323	$ 9,447,323	$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2022	-		
UNENCUMBERED CASH, June 30, 2023	$ -		

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, 2023

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	$ 38,320	$ 21,295	$ 17,025
Current Tax	1,213,382	1,275,013	(61,631)
Delinquent Tax	12,321	12,536	(215)
Motor Vehicle Tax	107,099	103,505	3,594
Recreational Vehicle Tax	1,885	1,814	71
Commercial Vehicle Tax	7,235	6,512	723
Rental Excise Tax	45	-	45
Supplemental General State Aid	1,629,866	1,629,866	-
Total Receipts	3,010,153	$ 3,050,541	$ (40,388)
EXPENDITURES			
Instruction	2,412,949	$ 2,413,238	$ (289)
Instructional Support Staff	268,835	300,300	(31,465)
Outgoing Transfers			
At Risk Fund (K-12)	388,166	350,000	38,166
Bilingual Education Fund	3,088	9,500	(6,412)
Career and Postsecondary Education Fund	15,000	15,000	-
Adjustments to Comply with Legal Max	-	-	-
Total Expenditures	3,088,038	$ 3,088,038	$ -
Receipts Over (Under) Expenditures	(77,885)		
UNENCUMBERED CASH, July 1, 2022	155,095		
UNENCUMBERED CASH, June 30, 2023	$ 77,210		

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, 2023

SPECIAL EDUCATION COOPERATIVE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Payments from Districts in Coop	$ 3,859,056	$ 4,500,000	$ (640,944)
Interest on Idle Funds	6,226	2,500	3,726
Other Revenue from Local Sources	64,090	170,226	(106,136)
Federal Aid	882,827	758,601	124,226
Medicaid Aid	231,583	170,000	61,583
Total Receipts	5,043,782	$ 5,601,327	$ (557,545)
EXPENDITURES			
Instruction	3,494,587	$ 5,165,000	$ (1,670,413)
Student Support Services	808,907	1,370,500	(561,593)
Instructional Support Staff	19,295	206,265	(186,970)
School Administration	381,251	753,000	(371,749)
Central Services	-	5,000	(5,000)
Operations & Maintenance	7,691	8,000	(309)
Total Expenditures	4,711,731	$ 7,507,765	$ (2,796,034)
Receipts Over (Under) Expenditures	332,051		
UNENCUMBERED CASH, July 1, 2022	1,906,438		
UNENCUMBERED CASH, June 30, 2023	$ 2,238,489		

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, 2023

PRESCHOOL-AGED AT RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	$ 8,200	$ 3,000	$ 5,200
Incoming Transfer			
General Fund	120,414	130,000	(9,586)
Total Receipts	128,614	$ 133,000	$ (4,386)
EXPENDITURES			
Instruction	87,981	$ 186,500	$ (98,519)
Student Transportation Services	36,833	44,800	(7,967)
Other Support Services	3,800	1,700	2,100
Total Expenditures	128,614	$ 233,000	$ (104,386)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2022	100,000		
UNENCUMBERED CASH, June 30, 2023	$ 100,000		

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, 2023

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 1,301,917	$ 1,150,000	$ 151,917
Supplemental General Fund	388,166	350,000	38,166
Total Receipts	1,690,083	$ 1,500,000	$ 190,083
EXPENDITURES			
Instruction	1,256,751	$ 1,269,170	$ (12,419)
Student Support Services	368,206	360,511	7,695
Instructional Support Staff	59,744	56,900	2,844
Total Expenditures	1,684,701	$ 1,686,581	$ (1,880)
Receipts Over (Under) Expenditures	5,382		
UNENCUMBERED CASH, July 1, 2022	1,411		
UNENCUMBERED CASH, June 30, 2023	$ 6,793		

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, 2023

BILINGUAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 34,539	$ 30,000	$ 4,539
Supplemental General Fund	3,088	9,500	(6,412)
Total Receipts	37,627	$ 39,500	$ (1,873)
EXPENDITURES			
Instruction	37,627	$ 49,500	$ (11,873)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2022	10,000		
UNENCUMBERED CASH, June 30, 2023	$ 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, 2023

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 18,399	$ 10,210	$ 8,189
Current Tax	622,177	601,602	20,575
Delinquent Tax	6,043	6,019	24
Motor Vehicle Tax	52,562	50,777	1,785
Recreational Vehicle Tax	922	890	32
Commercial Vehicle Tax	3,483	3,195	288
Rental Excise Tax	22	-	22
Interest on Idle Funds	24,637	-	24,637
Other Revenue from Local Sources	5,982	20,000	(14,018)
Reimbursements	579,485	-	579,485
State Aid	313,141	315,278	(2,137)
Incoming Transfer			
General Fund	556,044	200,000	356,044
Total Receipts	2,182,897	$ 1,207,971	$ 974,926
EXPENDITURES			
Instruction	30,962	$ 600,000	$ (569,038)
General Administration	-	4,194	(4,194)
Operations & Maintenance	1,407,425	970,000	437,425
Vehicle Services & Maintenance	312,141	400,000	(87,859)
Land Acquisition	21,947	100,000	(78,053)
Land Improvement	198,079	200,000	(1,921)
Architectural & Engineering Services	8,125	200,000	(191,875)
Building Improvements	961,355	-	961,355
Adjustment for Qualifying Budget Credits			
Reimbursements	-	465,840	(465,840)
Total Expenditures	2,940,034	$ 2,940,034	$ -
Receipts Over (Under) Expenditures	(757,137)		
UNENCUMBERED CASH, July 1, 2022	1,186,879		
Cancelled Prior Year Encumbrances	6,667		
UNENCUMBERED CASH, June 30, 2023	$ 436,409		

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, 2023

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 5,180	$ 6,750	$ (1,570)
Other Revenue From Local Sources	9,900	15,000	(5,100)
Incoming Transfer			
General Fund	-	8,000	(8,000)
Total Receipts	15,080	$ 29,750	$ (14,670)
EXPENDITURES			
Instruction	220	$ 39,485	$ (39,265)
Vehicle Operations & Maintenance Services	504	3,000	(2,496)
Total Expenditures	724	$ 42,485	$ (41,761)
Receipts Over (Under) Expenditures	14,356		
UNENCUMBERED CASH, July 1, 2022	20,735		
UNENCUMBERED CASH, June 30, 2023	$ 35,091		

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, 2023

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Lunch Receipts	$ 183,007	$ 231,759	$ (48,752)
Breakfast Receipts	22,014	53,577	
Adult & Ala Carte Receipts	12,875	16,845	(3,970)
Miscellaneous Receipts	14,038	5,000	9,038
State Aid	6,478	5,877	601
Federal Aid	659,135	549,101	110,034
Total Receipts	897,547	$ 862,159	$ 66,951
EXPENDITURES			
Operations & Maintenance	1,069	$ 5,748	$ (4,679)
Food Service Operations	885,756	1,034,750	(148,994)
Total Expenditures	886,825	$ 1,040,498	$ (153,673)
Receipts Over (Under) Expenditures	10,722		
UNENCUMBERED CASH, July 1, 2022	178,339		
UNENCUMBERED CASH, June 30, 2023	$ 189,061		

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, 2023

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 6,105	$ 7,500	$ (1,395)
Other Revenue from Local Sources	9,317	4,000	5,317
Incoming Transfer			
General Fund	15,256	50,000	(34,744)
Total Receipts	30,678	$ 61,500	$ (30,822)
EXPENDITURES			
Instructional Support Staff	48,458	$ 116,537	$ (68,079)
Receipts Over (Under) Expenditures	(17,780)		
UNENCUMBERED CASH, July 1, 2022	55,037		
UNENCUMBERED CASH, June 30, 2023	$ 37,257		

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, 2023

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	$ 25,716	$ 35,000	$ (9,284)
Federal Aid	-	130,226	(130,226)
Incoming Transfer			
General Fund	1,752,710	1,950,000	(197,290)
Total Receipts	1,778,426	$ 2,115,226	$ (336,800)
EXPENDITURES			
Instruction	1,724,832	$ 2,276,726	$ (551,894)
Supervision	53,259	153,500	(100,241)
Vehicle Operating Services	-	35,000	(35,000)
Total Expenditures	1,778,091	$ 2,465,226	$ (687,135)
Receipts Over (Under) Expenditures	335		
UNENCUMBERED CASH, July 1, 2022	350,000		
UNENCUMBERED CASH, June 30, 2023	$ 350,335		

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, 2023

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	$ 10,934	$ 20,000	$ (9,066)
State Aid	6,115	16,200	(10,085)
Incoming Transfers			
General Fund	256,658	215,000	41,658
Supplemental General Fund	15,000	15,000	-
Total Receipts	288,707	$ 266,200	$ 22,507
EXPENDITURES			
Instruction	292,919	$ 379,859	$ (86,940)
Instructional Support Staff	227	-	227
Total Expenditures	293,146	$ 379,859	$ (86,713)
Receipts Over (Under) Expenditures	(4,439)		
UNENCUMBERED CASH, July 1, 2022	113,659		
UNENCUMBERED CASH, June 30, 2023	$ 109,220		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Textbook	Student Material	Total
RECEIPTS			
Rental Fees & Books	$ 45,722	$ 28,704	$ 74,426
Miscellaneous Receipts	-	112	112
Total Receipts	45,722	28,816	74,538
EXPENDITURES			
Instruction	107,367	30,053	137,420
Receipts Over (Under) Expenditures	(61,645)	(1,237)	(62,882)
UNENCUMBERED CASH, July 1, 2022	69,084	44,577	113,661
UNENCUMBERED CASH, June 30, 2023	$ 7,439	$ 43,340	$ 50,779

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, 2023

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 1,475,788	$ 1,476,194	$ (406)
EXPENDITURES			
Instruction	1,054,451	$ 1,054,740	$ (289)
Student Support Services	106,109	106,138	(29)
Instructional Support Staff	46,635	46,648	(13)
General Administration	32,320	32,329	(9)
School Administration	101,682	101,710	(28)
Central Services	12,987	12,991	(4)
Operations & Maintenance	56,965	56,981	(16)
Student Transportation Services	29,958	29,967	(9)
Food Service	34,681	34,690	(9)
Total Expenditures	1,475,788	$ 1,476,194	$ (406)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2022	-		
UNENCUMBERED CASH, June 30, 2023	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	$ -
EXPENDITURES	-
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2022	1,425,780
UNENCUMBERED CASH, June 30, 2023	$ 1,425,780

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, 2023

GIFTS & GRANTS FUND

	Owls Grant Fund	Duclos Grant Fund	Children's Trust Fund	Other Gifts & Donations Fund	Total Gifts and Donations	Budget*	Variance Over (Under)
RECEIPTS							
State Aid	$ -	$ -	$ -	$ 20,825	$ 20,825	$ -	$ 20,825
Contributions & Donations	-	18,289	2,000	38,646	58,935	200,000	(141,065)
Total Receipts	-	18,289	2,000	59,471	79,760	$ 200,000	$ (120,240)
EXPENDITURES							
Instruction	-	9,798	1,000	58,536	69,334	$ 209,151	$ (139,817)
Instructional Support Staff	-	-	-	601	601	23,500	(22,899)
Community Services Operations	-	-	-	2,104	2,104	-	2,104
Total Expenditures	-	9,798	1,000	61,241	72,039	$ 232,651	$ (160,612)
Receipts Over (Under) Expenditures	-	8,491	1,000	(1,770)	7,721		
UNENCUMBERED CASH, July 1, 2022	1,000	3,286	333	27,882	32,501		
UNENCUMBERED CASH, June 30, 2023	$ 1,000	$ 11,777	$ 1,333	$ 26,112	$ 40,222		

* 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, 2023

PARENTS AS TEACHERS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Payments from Other Districts	$ 65,100	$ 65,100	$ -
Other Revenue from Local Sources	10,906	15,000	(4,094)
State Aid	98,629	98,629	-
Total Receipts	174,635	$ 178,729	$ (4,094)
EXPENDITURES			
Instructional Support Staff	181,196	$ 201,068	$ (19,872)
Receipts Over (Under) Expenditures	(6,561)		
UNENCUMBERED CASH, July 1, 2022	22,340		
UNENCUMBERED CASH, June 30, 2023	$ 15,779		

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, 2023

FEDERAL FUNDS

	Child Care Aware Grant	ELC Grant	Carl Perkins Grant	Title I	Title IIA Improving Teacher Quality	Title IV Part A	Preschool Development	ESSER III	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS											
Federal Aid	$ 118,800	$ 49,850	$ 6,567	$ 228,084	$ 37,907	$ 20,359	$ 25,000	$ 1,090,289	$ 1,576,856	$ 1,542,061	$ 34,795
EXPENDITURES											
Instruction	26,956	-	6,567	228,084	37,907	12,854	25,000	324,128	661,496	$ 705,309	$ (43,813)
Student Support Services	-	61,814	-	-	-	-	-	105,090	166,904	59,070	107,834
Instructional Support Staff	-	-	1,260	-	-	7,505	-	-	8,765	-	8,765
Operations & Maintenance	-	103,856	-	-	-	-	-	-	103,856	-	103,856
Student Transportation Services	2,785	-	-	-	-	-	-	-	2,785	-	2,785
Vehicle Operating Services	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	29,741	165,670	7,827	228,084	37,907	20,359	25,000	429,218	943,806	$ 764,379	$ 179,427
Receipts Over (Under) Expenditures	89,059	(115,820)	(1,260)	-	-	-	-	661,071	633,050		
UNENCUMBERED CASH, July 1, 2022	(88,971)	(9,878)	150	-	-	-	-	(673,833)	(772,532)		
UNENCUMBERED CASH, June 30, 2023	$ 88	$ (125,698)	$ (1,110)	$ -	$ -	$ -	$ -	$ (12,762)	$ (139,482) **		

* 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, 2023

DISTRICT ACTIVITY FUNDS

	Actual
RECEIPTS	$ 128,264
EXPENDITURES	119,511
Receipts Over (Under) Expenditures	8,753
UNENCUMBERED CASH, July 1, 2022	31,393
UNENCUMBERED CASH, June 30, 2023	$ 40,146

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, 2023

BOND & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 5,964	$ 3,296	$ 2,668
Current Tax	212,172	208,399	3,773
Delinquent Tax	2,197	1,951	246
Motor Vehicle Tax	17,130	16,543	587
Recreational Vehicle Tax	300	290	10
Commercial Vehicle Tax	1,130	1,041	89
Rental Excise Tax	8	-	8
State Aid	463,854	463,854	-
Total Receipts	702,755	$ 695,374	$ 7,381
EXPENDITURES			
Principal	845,000	$ 845,000	$ -
Interest	101,641	101,641	-
Total Expenditures	946,641	$ 946,641	$ -
Receipts Over (Under) Expenditures	(243,886)		
UNENCUMBERED CASH, July 1, 2022	651,153		
UNENCUMBERED CASH, June 30, 2023	$ 407,267		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

DONALD WADE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 8
EXPENDITURES	-
Receipts Over (Under) Expenditures	8
UNENCUMBERED CASH, July 1, 2022	4,032
UNENCUMBERED CASH, June 30, 2023	$ 4,040

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

CHERYL LAAS MEMORIAL FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 20
EXPENDITURES	
Scholarship	1,000
Receipts Over (Under) Expenditures	(980)
UNENCUMBERED CASH, July 1, 2022	3,194
UNENCUMBERED CASH, June 30, 2023	$ 2,214

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

NICOLE BARLEEN SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 73
Donations	1,000
Total Receipts	1,073
EXPENDITURES	
Scholarship	1,000
Receipts Over (Under) Expenditures	73
UNENCUMBERED CASH, July 1, 2022	28,186
UNENCUMBERED CASH, June 30, 2023	$ 28,259

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

TERRY HOUSEHOLDER SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 6
EXPENDITURES	-
Receipts Over (Under) Expenditures	6
UNENCUMBERED CASH, July 1, 2022	4,966
UNENCUMBERED CASH, June 30, 2023	$ 4,972

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

TREVOR GENNETTE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 1,075
EXPENDITURES	
Scholarship	1,800
Receipts Over (Under) Expenditures	(725)
UNENCUMBERED CASH, July 1, 2022	1,041
UNENCUMBERED CASH, June 30, 2023	$ 316

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

DANA NELSON SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundations	$ 625
EXPENDITURES	
Scholarship	1,000
Receipts Over (Under) Expenditures	(375)
UNENCUMBERED CASH, July 1, 2022	541
UNENCUMBERED CASH, June 30, 2023	$ 166

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

DOUG MOORE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 719
EXPENDITURES	
Scholarship	500
Receipts Over (Under) Expenditures	219
UNENCUMBERED CASH, July 1, 2022	680
UNENCUMBERED CASH, June 30, 2023	$ 899

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-28

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2023

K CHRISTENSEN SCHOLARSHIP FUND

	Actual
RECEIPTS	
Donation	$ 300
EXPENDITURES	
Scholarship	300
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2022	-
UNENCUMBERED CASH, June 30, 2023	$ -

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2023

AGENCY FUNDS

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds	$ 172,473	$ 165,303	$ 149,803	$ 187,973
Payroll Hold-Backs USD 333	68,085	97,393	92,163	73,315
Payroll Hold-Backs LCNCK	37,619	31,068	30,442	38,245
Student Activity Sales Tax	277	10,980	10,785	472
Total	$ 278,454	$ 304,744	$ 283,193	$ 300,005

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES & UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2023

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	$ 11,084	$ -	$ 75,338	$ 67,743	$ 18,679	$ -	$ 18,679
Mills Mem Student Assistance	5,865	-	-	147	5,718	-	5,718
Sunshine Club	631	-	-	631	-	-	-
Panther Pantry	500	-	-	-	500	-	500
Music Festival	2,074	-	-	-	2,074	-	2,074
Business Production	102	-	-	-	102	-	102
Cat Scratch Productions	1,944	-	203	1,137	1,010	-	1,010
Library	-	-	12	12	-	-	-
Athletics Concession	5,416	-	41,141	39,922	6,635	-	6,635
Renaissance	3,777	-	11,570	9,919	5,428	-	5,428
Total District Activity Funds	$ 31,393	$ -	$ 128,264	$ 119,511	$ 40,146	$ -	$ 40,146

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2023

STUDENT ACTIVITY FUNDS

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School Student Council	$ 4,172	$ 3,152	$ 4,686	$ 2,638
Junior High Student Council	4,729	608	150	5,187
J.A.G.	1,070	-	1,070	-
Clay Shooting	20,997	18,080	12,479	26,598
Con Global Action Team	500	-	-	500
Chess Club	544	389	383	550
National Honor Society	235	-	-	235
Scholar Bowl	803	124	741	186
Football & Weight Club	410	112	521	1
Art Club	325	-	-	325
Cheerleaders	3,030	16,678	17,678	2,030
Dance Squad	2,784	7,623	7,447	2,960
National Forensic League	375	1,645	122	1,898
Friends of Rachel	3,895	309	1,579	2,625
F.B.L.A.	486	553	180	859
Junior High Band	324	420	420	324
High School Band	2,393	3,798	278	5,913
F.C.C.L.A.	136	2,230	1,541	825
F.F.A. Greenhouse	1,950	-	855	1,095
F.F.A.	33,182	34,607	38,662	29,127
F.F.A. Fruit	19,245	23,760	27,861	15,144
F.F.A. Scholarship	3,343	1,715	432	4,626
Skills USA	86	-	-	86
F.C.A.	618	-	39	579
Junior High Cheer	769	-	399	370
High School Vocal Music	27,366	17,047	13,540	30,873
Softball Club	2,380	1,312	573	3,119
Baseball Club	136	1,489	1,268	357
Volleyball Club	745	1,772	-	2,517
Golf Club	245	-	-	245
Tennis Club	382	569	-	951
Drama Club	3,678	-	1,147	2,531
Science Club	500	2,135	768	1,867
Foreign Language Club	480	-	-	480
Cross Country Club	1,366	1,277	-	2,643
Track Club	216	1,933	636	1,513
S.A.D.D.	820	-	-	820
Wrestling Club	2,707	2,570	1,737	3,540
Girls Basketball	31	294	-	325
Boys Basketball	107	1,209	1,235	81

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2023

STUDENT ACTIVITY FUNDS (Cont.)

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Football Team	$ 325	$ 3,436	$ 1,996	$ 1,765
Student/Alumni/Community	955	-	15	940
Life Skills	424	-	-	424
Functional Special Ed	-	65	-	65
Graduated Classes	7,429	5,098	-	12,527
Class of 2023	2,717	656	-	3,373
Class of 2024	2,932	4,332	3,734	3,530
Class of 2025	1,780	1,680	-	3,460
Class of 2026	2,378	486	-	2,864
Class of 2027	875	861	-	1,736
Class of 2028	5,098	1,279	5,631	746
Total Student Organization Funds	$ 172,473	$ 165,303	$ 149,803	$ 187,973

UNIFIED SCHOOL DISTRICT NO. 333

SINGLE AUDIT SECTION

FOR THE YEAR ENDED JUNE 30, 2023

MAPES & MILLER LLP

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

February 19, 2024

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, 2023, 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 19, 2024. 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.

Report on 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 (2023-001, 2023-002).

Report on 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 19, 2024.

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 19, 2024

MAPES & MILLER LLP

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

February 19, 2024

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District No. 333's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Unified School District No. 333's major federal programs for the year ended June 30, 2023. The 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.

In our opinion, the 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, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Unified School District No. 333 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Unified School District No. 333's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Unified School District No. 333's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Unified School District No. 333's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Unified School District No. 333's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Unified School District No. 333's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Unified School District No. 333's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District No. 333's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

Phillipsburg, Kansas
February 19, 2024

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2022	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2023
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	$ -	$ 828,017	$ 828,017	$ -
Special Education-Preschool Grants	84.173	DO 333	-	54,810	54,810	-
Total Special Education Cluster (IDEA)			-	882,827	882,827	-
Title I Grants to Local Educational Agencies	84.010	DO 333	-	228,084	228,084	-
Improving Teacher Quality State Grants	84.367	DO 333	-	37,907	37,907	-
Student Support & Academic Enrichment Program	84.424	DO 333	-	20,359	20,359	-
Career & Technical Education-Carl Perkins	84.048	DO 333	150	2,901	3,051	-
COVID-19 - Education Stabilization Fund						
American Rescue Plan - ESSER	84.425U	DO 333	(673,833)	1,090,289	429,130	(12,674)
Total U.S. Department of Education			(673,683)	2,262,367	1,601,358	(12,674)
U.S. Department of Agriculture						
Passed Through Kansas Department of Education (KSDE)						
Child Nutrition Cluster						
School Breakfast Program	10.553	DO 333	-	101,783	101,783	-
National School Lunch Program	10.555	DO 333	26,354	446,810	473,164	-
Summer Food Service Program	10.559	DO 333	49,730	110,542	160,272	-
Total U.S. Department of Agriculture			76,084	659,135	735,219	-

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, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2022	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2023
U.S. Department of Health & Human Services						
Passed through Kansas Department of Education (KSDE)						
Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323	DO 333	$ (9,878)	$ 49,850	$ 361,814	$ (321,842)
Passed Through Child Care Aware of Kansas						
Every Student Succeeds Act/Preschool Development Grants	93.434	DO 333	-	25,000	25,000	-
Child Care and Development Block Grant	93.575	DO 333	(88,971)	118,800	29,829	-
Total Kansas Department of Health & Human Services			(98,849)	193,650	416,643	(321,842)
Total Expenditures of Federal Awards			$ (696,448)	$ 3,115,152	$ 2,753,220	$ (334,516)

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 333
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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, 2023. 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.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2023

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
84.425	Economic Stabilization 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, 2023

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2023-001 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.

2023-002 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.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL (Cont.)

2023-002 Financial Statement Preparation (Cont.)

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.

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

Economic Stabilization Fund – CFDA No. 84.425. No reportable findings or questioned costs for the year ended June 30, 2023.

Special Education Cluster - CFDA No. 84.027 and 84.173. No reportable findings or questioned costs for the year ended June 30, 2023.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2023

Financial Statement Audit Findings

INTERNAL CONTROL

2022-001 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.

2022-002 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 Business Office Manager/Treasurer has not attended any training, but will try to attend the next available training.

Federal Award Findings

U.S. DEPARTMENT OF EDUCATION

Economic Stabilization Fund – CFDA No. 84.425
No prior year reportable findings.

Child Nutrition Cluster – CFDA No. 10.553, 10.555, and 10.559
No prior year reportable findings.