GIRARD
UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

For the Fiscal Year Ended June 30, 2024

Regulatory Basis Financial Statement
Independent Auditors' Report
with Regulatory Required Supplemental Information
and Federal Compliance Section

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

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GIRARD, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

Board of Education
Girard Unified School District #248 (District)
Girard, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the Girard Unified School District #248 (District), Girard, Kansas as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis 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 District as of June 30, 2023 or changes in financial positions and cash flows thereof for the fiscal 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 #248, Girard, Kansas as of June 30, 2023, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified 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 District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the June 30, 2023, fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and expenditures – agency funds – regulatory basis and the schedule of receipts, expenditures, and unencumbered cash – district activity funds – regulatory basis (Schedules 1, 2, 3 and 4 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the financial statement, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 the District's internal control over financial reporting and compliance.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the fiscal year ended June 30, 2023 (not presented herein), and have issued our report thereon dated January 10, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON CPAs PA

May 27, 2025
Fort Scott, Kansas

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 9,258,434	$ 9,258,434	$ -	$ 846,172	$ 846,173
Supplemental General	29,993	2,892,393	2,849,993	72,394	264,105	336,499
Special Purpose Funds:						
4 Yr Old At Risk	433	10,800	10,744	488	-	488
K-12 At Risk	-	1,693,751	1,690,000	3,751	169,517	173,268
Bilingual Education	1,303	15,332	16,635	(0)	-	-
Virtual Education	-	22,750	22,750	-	-	-
Capital Outlay	1,488,550	1,054,020	1,265,964	1,276,607	215,621	1,492,227
Driver Education	54,345	18,980	23,482	49,843	-	49,843
Food Service	150,531	794,746	794,089	151,188	18,516	169,704
Professional Development	75,846	42,681	41,849	76,678	-	76,678
Parent Education	-	27,500	27,500	-	-	-
Special Education	371,758	1,638,605	1,637,080	373,284	500	373,784
Career and Postsecondary Education	25,575	372,138	372,176	25,537	37,806	63,343
KPERS Special Retirement	-	890,805	890,805	-	-	-
Recreation Commission	3,035	58,049	57,500	3,584	-	3,584
Contingency Reserve	780,114	110,000	143,451	746,663	71,726	818,388
Textbook Rental	174,128	49,836	65,620	158,345	50,000	208,345
Safety Care Program	18,226	-	-	18,226	-	18,226
Title I	-	269,509	269,536	(27)	34,634	34,608
21st Century Grant	-	87,584	87,594	(10)	9,841	9,830
Title II	-	67,562	67,573	(11)	-	(11)
Early Childhood Block Grant	-	10,000	10,000	-	-	-
Kansas Pre-K Pilot	(21,324)	99,876	86,628	(8,076)	8,841	764
ESSER II	-	-	-	-	-	-
ESSER III	(150,421)	516,359	441,495	(75,557)	30,213	(45,344)
ECF	-	-	-	-	-	-
KDHE Testing	(145,448)	207,851	73,322	(10,918)	5,013	(5,905)
Gifts and Grants	299,978	185,640	376,932	108,686	10,873	119,559
District Activity Funds	15,428	45,650	41,010	20,068	-	20,068
Bond and Interest Fund	1,338,638	2,067,753	1,967,231	1,439,161	-	1,439,161
Total Entity (Excluding Agency Funds)	$ 4,510,690	$ 22,508,606	$ 22,589,394	$ 4,429,903	$ 1,773,377	$ 6,203,279

Composition of Cash	
District Checking Accounts	103,109
Money Market Checking Accounts	5,521,921
Activity Checking Accounts	134,194
Petty Cash	4,000
Certificates of Deposit	554,181
Total Cash	6,317,405
Agency Funds per Schedule 3	(114,126)
Total Reporting Entity	6,203,279

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

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

NOTES TO THE FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Girard Unified School District #248, Girard, Kansas, has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting policies generally accepted in the United States of America.

Reporting Entity
The district is a municipal corporation governed by an elected seven-member board. This financial statement presents Girard Unified School District #248 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a related municipal entity in this financial statement.

Basis of Presentation - Fund 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 of the Girard Unified School District #248:

GOVERNMENTAL FUNDS

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Fund - to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting – (Continued)

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

Agency Funds – funds used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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) and bond and interest 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 fiscal year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and a notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after the publication of a 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 did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 this year. The General and Supplemental General Fund budgets were subsequently reduced to the legal maximum budget after the determination of final enrollment figures by the Kansas Department of Education.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments of 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.

Legal operating budgets are not required in the following special purpose funds: Contingency Reserve, Textbook Rental, Safety Care Program, Title I, 21st Century Grant, Title II, Early Childhood Block Grant, Kansas Pre-K Pilot, ESSER II, ESSER III, ECF, KDHE Testing, Gifts and Grants, or 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.

Qualifying Budget Credits
Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Deposits and Investments
Deposits and investments are comprised of interest-bearing checking accounts and certificates of deposit. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

Compensated Absences
Full-time non-certified employees are eligible for vacation benefits ranging from 10 to 20 days a year. Employees are not allowed to accumulate and carry forward vacation benefits past their anniversary date and are not paid for them when they terminate employment.

Employees can accrue from 9 to 12 days of sick leave each year. There is no limit on the amount of unused sick days that may be accumulated and carried over. However, upon termination, other than retirement, no payments are made for accumulated sick days.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)
The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

Based upon the above criteria the District has not determined a liability for vacation or sick pay.

Termination and Post Employment Benefits
No termination benefits are provided to District employees when employment with the District ends.

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

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

Property Taxes
In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement has been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement and the required supplementary schedules there were no violations of the cash basis and budget laws of Kansas.

The negative beginning and/or ending cash balances in the Title I, 21st Century, Title II, Kansas Pre-K Pilot, ESSER III, and KDHE Testing Funds are not a cash basis violation since these amounts will be reimbursed.

3. CASH IN BANK AND DEPOSITORY SECURITY

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 investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at local banks.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023, as detailed in the table below.

On June 30, 2024, the District's carrying amount of deposits was $6,317,405 and the bank balance was $6,703,121. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $804,181 was covered by federal depository insurance, $5,898,940 was collateralized with securities held by the pledging financial institutions' agents in the District's name, with a market value of $6,703,121.

4. PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 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 13.88% and 13.11% respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.11% and 12.57% for the fiscal year ended June 30, 2024.

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.

4. PENSION PLAN (Continued)

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 $890,805 for the year ended June 30, 2024.

Net Pension Liability

On June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $8,148,661. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District continues to carry commercial insurance for these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

6. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the grant agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material. In addition the District is contingently liable for outstanding bonds which have been refunded and will be redeemed from amounts held in escrow. Details of the refunding bonds are in Note 11.

7. TRANSFERS

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statues. Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Special Education	KSA 72-3422	$ 1,045,744
General	K-12 At Risk	KSA 72-5153	1,124,448
General	Capital Outlay	KSA 72-53,115	105,670
General	Contingency Reserve	KSA 72-5165	110,000
Supplemental General	Bilingual Education	KSA 72-3613	15,332
Supplemental General	Virtual Education	KSA 72-3712	22,750
Supplemental General	Drivers Education	KSA 72-5167	10,000
Supplemental General	4 Yr Old At Risk	KSA 72-5154	10,800
Supplemental General	Special Education	KSA 72-3422	548,315
Supplemental General	Career and Postsecondary Education	KSA 72-5162	333,000
Supplemental General	K-12 At Risk	KSA 72-5153	569,303
Supplemental General	Parent Education	KSA 72-4165	27,500
Supplemental General	Professional Development	KSA 72-2552	37,000
Supplemental General	Food Service	KSA 72-5164	88,000

8. 403(B) PLAN

The District offers an internal revenue code section 403(B) plan to full-time employees. The plan allows employees to elect to defer salary amounts. The District matches 100% of deferred amounts up to $300 per employee each year. The total amount contributed by the District for the fiscal year ending June 30, 2024 was $27,036.53.

9. AMENDED BUDGETS

On June 10, 2024, the budgets for the Bilingual, Drivers Education, and Parent Education Funds were amended. The original budget amount and amended amounts are shown below:

Fund	Original Budget	Amended Budget
Bilingual	$19,750	$22,500
Drivers Education	12,500	25,000
Parent Education	26,000	27,500

10. SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to June 30, 2024, through May 27, 2025, the date the financial statement was available for issue. During this period there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

11. LONG TERM DEBT OBLIGATIONS

On January 27, 2021, the District issued refunding bonds with a face value of $9,995,000. The proceeds of these bonds were placed in escrow and will be used to call bonds previously issued by the District. The final call does not take place until September 1, 2026. The attached schedules of long-term debt do not include any amounts for the bonds that will be called from escrow. The District remains contingently liable for $7,055,000 until those bonds are actually called.

11. LONG TERM DEBT OBLIGATIONS

Schedule of Changes in Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
Bond									
Series 2015 GO Bond	2.00 to 2.50%	1/8/2015	6,195,000	9/1/2024	$ 1,235,000	$ -	$ 755,000	$ 480,000	$ 21,438
Series 2019 Refunding GO Bond	2.66%	12/30/2019	7,635,000	9/1/2032	855,000	-	205,000	650,000	18,813
Series 2021 Refunding GO Bond	0.2 to 1.52%	1/27/2021	9,995,000	9/1/2027	8,175,000	-	885,000	7,290,000	81,981
					$ 10,265,000	$ -	$ 1,845,000	$ 8,420,000	$ 122,231

Schedule of Maturities in Long-Term Debt

Fiscal Year Ended June 30,	2025	2026	2027	2028	2029	2030 2034	Totals
PRINCIPAL							
Bond							
Series 2015 GO Bond	$ 480,000	$ -	$ -	$ -	$ -	$ -	$ 480,000
Series 2019 Refunding GO Bond	210,000	215,000	225,000	-	-	-	650,000
Series 2021 Refunding GO Bond	885,000	1,150,000	1,230,000	1,545,000	1,665,000	815,000	7,290,000
Total Principal	1,575,000	1,365,000	1,455,000	1,545,000	1,665,000	815,000	8,420,000
INTEREST							
Bond							
Series 2015 GO Bond	6,000	-	-	-	-	-	6,000
Series 2019 Refunding GO Bond	13,625	8,313	2,813	-	-	-	24,751
Series 2021 Refunding GO Bond	77,025	69,261	58,408	43,404	23,377	6,194	277,669
Total Interest	96,650	77,574	61,221	43,404	23,377	6,194	308,420
Total Principal and Interest	$1,671,650	$1,442,574	$1,516,221	$1,588,404	$1,688,377	$ 821,194	$ 8,728,420

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

Schedule 1

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Funds:						
General	$ 9,209,791	$ (258,411)	$ 307,054	$ 9,258,434	$ 9,258,434	$ -
Supplemental General	2,900,000	(53,914)	3,907	2,849,993	2,849,993	-
Special Purpose Funds:						
4 Yr Old At Risk	127,000	-	-	127,000	10,744	(116,256)
K-12 At Risk	1,690,000	-	-	1,690,000	1,690,000	0
Bilingual Education	22,500	-	-	22,500	16,635	(5,865)
Virtual Education	57,500	-	-	57,500	22,750	(34,750)
Capital Outlay	1,625,000	-	-	1,625,000	1,265,964	(359,036)
Driver Education	25,000	-	-	25,000	23,482	(1,518)
Food Service	980,500	-	-	980,500	794,089	(186,411)
Professional Development	44,000	-	-	44,000	41,849	(2,151)
Parent Education Program	27,500	-	-	27,500	27,500	-
Special Education	1,769,390	-	-	1,769,390	1,637,080	(132,310)
Career and Postsecondary Education	392,000	-	-	392,000	372,176	(19,824)
KPERS Special Retirement	1,010,629	-	-	1,010,629	890,805	(119,824)
Recreation Commission	57,500	-	-	57,500	57,500	-
Bond and Interest Fund	1,967,242	-	-	1,967,242	1,967,231	(11)
	21,905,552					

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Mineral tax	$ 403	$ 198	$ -	$ 198
Miscellaneous	127,474	29,624	-	29,624
Reimbursements	200,623	179,134	-	179,134
State Sources				
General aid	7,619,512	7,905,438	8,081,585	(176,147)
Special education aid	1,043,703	1,045,744	1,128,206	(82,462)
School Dist Juvenile Detention Fac	-	91,584	-	91,584
Mentor Teacher	-	6,712	-	6,712
Total Cash Receipts	8,991,716	9,258,434	$ 9,209,791	$ 48,643
Expenditures				
Instruction	3,767,182	3,174,609	$ 2,955,591	$ 219,018
Support Services				
Student Support	310,184	305,025	337,500	(32,475)
Instructional Support	28,426	43,905	27,500	16,405
General Administration	332,525	279,407	357,500	(78,093)
School Administration	645,337	653,324	674,000	(20,676)
Central Services	329,277	317,278	351,700	(34,422)
Operations and Maintenance	1,395,765	1,455,257	1,397,000	58,257
Transportation	611,448	643,767	614,000	29,767
Operating transfers to Other Funds:				
Capital Outlay	-	105,670	-	105,670
Special Education	143,703	1,045,744	1,130,000	(84,256)
Virtual Education	51,500	-	30,000	(30,000)
4 Yr Old At Risk	-	-	100,000	(100,000)
K-12 At Risk	1,182,909	1,124,448	1,235,000	(110,552)
Contingency Reserve	193,461	110,000	-	110,000
Adjustments to Budget				
Reduction for legal maximum			(258,411)	258,411
Adjustment for Reimbursed Expenses			307,054	(307,054)
Total Expenditures	8,991,716	9,258,434	$ 9,258,434	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 664,571	$ 800,699	$ 872,674	$ (71,975)
Delinquent tax	11,639	17,122	5,297	11,825
Motor vehicle tax	108,260	115,689	109,711	5,978
Reimbursements	-	3,907	-	3,907
State Sources				
Supplemental aid	1,801,864	1,954,976	1,992,010	(37,034)
Total Cash Receipts	2,586,334	2,892,393	$ 2,979,692	$ (87,299)
Expenditures				
Instruction	180,285	902,182	$ 1,708,400	$ (806,218)
Support Services				
Operations and Maintenance	215,265	285,812	228,000	57,812
Transportation	10,380	-	10,000	(10,000)
Operating transfers to Other Funds				
Professional Development	12,000	37,000	-	37,000
Bilingual Education	17,400	15,332	7,600	7,732
Virtual Education	-	22,750	-	22,750
Drivers Education	-	10,000	-	10,000
Food Service	75,000	88,000	-	88,000
Special Education	1,437,000	548,315	250,000	298,315
Parent Education	22,500	27,500	26,000	1,500
4 Yr Old At Risk	13,800	10,800	-	10,800
K-12 At Risk	320,553	569,303	355,000	214,303
Career & Postsecondary Education	319,000	333,000	315,000	18,000
Adjustments to Budget				
Adjustment for Reimbursed Expenses			3,907	(3,907)
Reduction for Legal Maximum			(53,914)	53,914
Total Expenditures	2,623,183	2,849,993	$ 2,849,993	$ -
Receipts Over (Under) Expenditures	(36,849)	42,400		
Unencumbered Cash, Beginning	66,843	29,993		
Unencumbered Cash, Ending	$ 29,993	$ 72,394		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
4 YR OLD AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Miscellaneous	$ -	$ -	$ 26,568	$ (26,568)
Operating Transfer from Other Funds				
General	-	-	100,000	(100,000)
Supplemental General	13,800	10,800	-	10,800
Total Cash Receipts	13,800	10,800	$ 126,568	$ (115,768)
Expenditures				
Instruction	13,390	10,744	$ 127,000	$ (116,256)
Total Expenditures	13,390	10,744	$ 127,000	$ (116,256)
Receipts Over (Under) Expenditures	410	56		
Unencumbered Cash, Beginning	22	433		
Unencumbered Cash, Ending	$ 433	$ 488		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
K-12 AT RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 100,000	$ (100,000)
Operating Transfer from Other Funds				
General	1,182,909	1,124,448	1,235,000	(110,552)
Supplemental General	320,553	569,303	355,000	214,303
Total Cash Receipts	1,503,462	1,693,751	$ 1,690,000	$ 3,751
Expenditures				
Instruction	$ 1,516,765	$ 1,690,000	$ 1,690,000	$ 0
Total Expenditures	1,516,765	1,690,000	$ 1,690,000	$ 0
Receipts Over (Under) Expenditures	(13,303)	3,751		
Unencumbered Cash, Beginning	13,303	-		
Unencumbered Cash, Ending	$ -	$ 3,751		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 10,847	$ (10,847)
Operating Transfer from Other Funds				
Supplemental General	17,400	15,332	7,600	7,732
Total Cash Receipts	17,400	15,332	$ 18,447	$ (3,115)
Expenditures				
Instruction	16,103	16,635	$ 22,500	$ (5,865)
Total Expenditures	16,103	16,635	$ 22,500	$ (5,865)
Receipts Over (Under) Expenditures	1,297	(1,304)		
Unencumbered Cash, Beginning	6	1,303		
Unencumbered Cash, Ending	$ 1,303	$ (0)		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 27,500	$ (27,500)
Operating Transfer from Other Funds				
General	51,500	-	30,000	(30,000)
Supplemental General	-	22,750	-	22,750
Total Cash Receipts	51,500	22,750	$ 57,500	$ (34,750)
Expenditures				
Instruction	51,500	22,750	$ 57,500	$ (34,750)
Total Expenditures	51,500	22,750	$ 57,500	$ (34,750)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 368,472	$ 397,812	$ 443,263	$ (45,451)
Delinquent tax	6,074	9,135	4,409	4,726
Motor vehicle tax	60,359	62,816	89,357	(26,541)
Interest on idle funds	65,130	94,690	30,000	64,690
Miscellaneous	321,072	73,247	50,000	23,247
State Sources				
State Aid	274,595	310,650	315,888	(5,238)
Operating Transfer from Other Funds				
General	-	105,670	-	105,670
Total Cash Receipts	1,095,702	1,054,020	$ 932,917	$ 121,103
Expenditures				
Instruction	66,457	113,916	$ 150,000	$ (36,084)
Support Services				
Operations & Maintenance	262,988	129,259	350,000	(220,741)
Facility Acquisition & Construction	274,472	1,022,789	1,125,000	(102,211)
Total Expenditures	603,916	1,265,964	$ 1,625,000	$ (359,036)
Receipts Over (Under) Expenditures	491,786	(211,944)		
Unencumbered Cash, Beginning	996,765	1,488,550		
Unencumbered Cash, Ending	$ 1,488,550	$ 1,276,607		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	$ 4,620	$ 4,340	$ -	$ 4,340
State Sources				
State aid	4,060	4,640	4,050	590
Operating Transfer from Other Funds				
Supplemental General	-	10,000	-	10,000
Total Cash Receipts	8,680	18,980	$ 4,050	$ 14,930
Expenditures				
Instruction	5,359	23,009	$ 24,250	$ (1,241)
Support Services				
Operations and Maintenance	-	474	750	(276)
Total Expenditures	5,359	23,482	$ 25,000	$ (1,518)
Receipts Over (Under) Expenditures	3,321	(4,502)		
Unencumbered Cash, Beginning	51,024	54,345		
Unencumbered Cash, Ending	$ 54,345	$ 49,843		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Students	$ 154,305	$ 154,107	$ 161,362	$ (7,255)
Adults	10,310	3,533	22,945	(19,412)
Other	24,930	19,764	125,000	(105,236)
State Sources				
State Aid	6,292	5,971	4,850	1,121
Federal Sources				
Child nutrition aid	576,190	516,602	516,592	10
Other	-	6,770	-	6,770
Operating Transfer from Other Funds				
Supplemental General	75,000	88,000	-	88,000
Total Cash Receipts	847,027	794,746	$ 830,749	$ (36,003)
Expenditures				
Support Services				
Operations and Maintenance	33,672	26,214	$ 40,000	$ (13,786)
Food Service Operations	845,187	767,875	940,500	(172,625)
Total Expenditures	878,859	794,089	$ 980,500	$ (186,411)
Receipts Over (Under) Expenditures	(31,832)	657		
Unencumbered Cash, Beginning	182,363	150,531		
Unencumbered Cash, Ending	$ 150,531	$ 151,188		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 2,464	$ 5,681	$ 2,400	$ 3,281
Operating Transfer from Other Funds				
Supplemental General	12,000	37,000	-	37,000
Total Cash Receipts	14,464	42,681	$ 2,400	$ 40,281
Expenditures				
Support Services				
Instructional Support Staff	15,377	41,849	$ 44,000	$ (2,151)
Total Expenditures Subject to Budget	15,377	41,849	$ 44,000	$ (2,151)
Receipts Over (Under) Expenditures	(913)	832		
Unencumbered Cash, Beginning	76,759	75,846		
Unencumbered Cash, Ending	$ 75,846	$ 76,678		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
Supplemental General	$ 22,500	$ 27,500	$ 26,000	$ 1,500
Total Cash Receipts	22,500	27,500	$ 26,000	$ 1,500
Expenditures				
Support Services				
Student Support	22,500	27,500	$ 27,500	$ -
Total Expenditures	22,500	27,500	$ 27,500	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources				
Federal aid	$ 26,169	$ -	$ -	$ -
Local Sources				
Miscellaneous	44,794	44,546	18,000	26,546
Operating Transfer from Other Funds				
General	143,703	1,045,744	1,130,000	(84,256)
Supplemental General	1,437,000	548,315	250,000	298,315
Total Cash Receipts	1,651,666	1,638,605	$ 1,398,000	$ 240,605
Expenditures				
Instruction	1,541,895	1,546,264	$ 1,659,390	$ (113,126)
Support Services				
Transportation	90,089	90,816	110,000	(19,184)
Total Expenditures	1,631,984	1,637,080	$ 1,769,390	$ (132,310)
Receipts Over (Under) Expenditures	19,681	1,526		
Unencumbered Cash, Beginning	352,077	371,758		
Unencumbered Cash, Ending	$ 371,758	$ 373,284		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 8,928	$ 10,356	$ 21,000	$ (10,644)
State Sources				
State aid	23,247	18,923	30,797	(11,874)
Federal Sources				
Carl Perkins	-	9,859	-	9,859
Operating Transfer from Other Funds				
Supplemental General	319,000	333,000	315,000	18,000
Total Cash Receipts	351,175	372,138	$ 366,797	$ 5,341
Expenditures				
Instruction	350,014	372,176	$ 392,000	$ (19,824)
Total Expenditures	350,014	372,176	$ 392,000	$ (19,824)
Receipts Over (Under) Expenditures	1,161	(37)		
Unencumbered Cash, Beginning	24,414	25,575		
Unencumbered Cash, Ending	$ 25,575	$ 25,537		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
State Sources				
State Aid	$ 878,808	$ 890,805	$ 1,010,629	$ (119,824)
Total Cash Receipts	878,808	890,805	$ 1,010,629	$ (119,824)
Expenditures				
Instruction	597,589	592,484	$ 669,629	$ (77,145)
Support Services				
Student Support	35,152	35,632	43,000	(7,368)
Instructional Support	8,788	15,540	15,000	540
General Administration	26,364	26,724	33,000	(6,276)
School Administration	79,093	86,804	95,000	(8,196)
Central Services	35,152	35,632	44,000	(8,368)
Operations and Maintenance	52,728	53,448	57,000	(3,552)
Transportation	8,788	8,908	12,000	(3,092)
Food Service	35,152	35,632	42,000	(6,368)
Total Expenditures	878,808	890,805	$ 1,010,629	$ (119,824)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
RECREATION COMMISSION
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 46,098	$ 49,052	$ 48,476	$ 576
Delinquent Tax	798	1,166	368	798
Motor Vehicle Tax	7,546	7,831	7,446	385
Total Cash Receipts	54,441	58,049	$ 56,290	$ 1,759
Expenditures				
Community Service Operations	57,000	57,500	$ 57,500	$ -
Total Expenditures	57,000	57,500	$ 57,500	$ -
Receipts Over (Under) Expenditures	(2,559)	549		
Unencumbered Cash, Beginning	5,594	3,035		
Unencumbered Cash, Ending	$ 3,035	$ 3,584		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating transfer from Other Funds		
General	$ 193,461	$ 110,000
Total Cash Receipts	193,461	110,000
Expenditures		
Support Services		
Operations and Maintenance	-	143,451
Total Expenditures	-	143,451
Receipts Over (Under) Expenditures	193,461	(33,451)
Unencumbered Cash, Beginning	586,653	780,114
Unencumbered Cash, Ending	$ 780,114	$ 746,663

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Textbook rental	$ 50,993	$ 49,836
Total Cash Receipts	50,993	49,836
Expenditures		
Instruction	3,520	65,620
Total Expenditures	3,520	65,620
Receipts Over (Under) Expenditures	47,473	(15,783)
Unencumbered Cash, Beginning	126,655	174,128
Unencumbered Cash, Ending	$ 174,128	$ 158,345

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
SAFETY CARE PROGRAM
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Fees	$ -	$ -
Total Cash Receipts	-	-
Expenditures		
Support Services		
Student Support	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	18,226	18,226
Unencumbered Cash, Ending	$ 18,226	$ 18,226

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 226,113	$ 269,509
Total Cash Receipts	226,113	269,509
Expenditures		
Instruction	226,113	269,536
Total Expenditures	226,113	269,536
Receipts Over (Under) Expenditures	-	(27)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (27)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
21ST CENTURY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 88,959	$ 86,959
Local sources		
Miscellaneous	-	625
Total Cash Receipts	88,959	87,584
Expenditures		
Instruction	88,959	87,594
Total Expenditures	88,959	87,594
Receipts Over (Under) Expenditures	-	(10)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (10)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
TITLE II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal aid	$ 62,912	$ 67,562
Total Cash Receipts	62,912	67,562
Expenditures		
Instruction	62,912	67,573
Total Expenditures	62,912	67,573
Receipts Over (Under) Expenditures	-	(11)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (11)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
EARLY CHILDHOOD BLOCK GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
Jump Start Grant	$ 10,000	$ 10,000
Total Cash Receipts	10,000	10,000
Expenditures		
Instruction	10,000	10,000
Total Expenditures	10,000	10,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KANSAS PRE-K PILOT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources		
State Aid	$ 53,000	$ 43,340
Federal Sources		
TANF Aid	52,061	56,536
Total Cash Receipts	105,061	99,876
Expenditures		
Instruction	106,000	2,732
Support Services		
Student Support	-	83,896
Total Expenditures	106,000	86,628
Receipts Over (Under) Expenditures	(939)	13,248
Unencumbered Cash, Beginning	(20,385)	(21,324)
Unencumbered Cash, Ending	$ (21,324)	$ (8,076)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ESSER II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 72,726	$ -
Total Cash Receipts	72,726	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	72,726	-
Unencumbered Cash, Beginning	(72,726)	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ESSER III FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 591,181	$ 516,359
Total Cash Receipts	591,181	516,359
Expenditures		
Instruction	380,833	434,248
Support Services		
Instructional Support	8,326	3,877
Operations and Maintenance	-	3,370
Total Expenditures	389,159	441,495
Receipts Over (Under) Expenditures	202,022	74,864
Unencumbered Cash, Beginning	(352,444)	(150,421)
Unencumbered Cash, Ending	$ (150,421)	$ (75,557)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
ECF FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 355,564	$ -
Local Sources		
Miscellaneous	180	-
Total Cash Receipts	355,744	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	355,744	-
Unencumbered Cash, Beginning	(355,744)	-
Unencumbered Cash, Ending	$ -	$ -

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
KDHE TESTING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 118,809	$ 207,851
Total Cash Receipts	118,809	207,851
Expenditures		
Support Services		
Student Support	228,594	73,322
Total Expenditures	228,594	73,322
Receipts Over (Under) Expenditures	(109,785)	134,530
Unencumbered Cash, Beginning	(35,663)	(145,448)
Unencumbered Cash, Ending	$ (145,448)	$ (10,918)

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Patterson Grant	$ -	$ 37,591
Pritchett Grant	24,265	19,845
Memorial Baseball/HS Weights Room	250,000	-
Goppert Foundation	-	100,000
Miscellaneous	37,586	18,164
State Sources		
Safe and Secure Schools Grant	-	10,000
USD Contribution Checkoff	-	40
Total Cash Receipts	311,851	185,640
Expenditures		
Instruction	24,268	266,832
Support Services		
Student Support	-	10,000
Instructional Staff Support	-	100
Site Improvement	57,184	100,000
Total Expenditures	81,452	376,932
Receipts Over (Under) Expenditures	230,399	(191,292)
Unencumbered Cash, Beginning	69,579	299,978
Unencumbered Cash, Ending	$ 299,978	$ 108,686

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	$ 436,333	$ 469,220	$ 457,572	$ 11,648
Delinquent tax	7,874	11,261	3,489	7,772
Motor vehicle tax	73,281	72,504	68,758	3,746
State Sources				
State aid	1,390,904	1,514,768	1,514,769	(1)
Total Cash Receipts	1,908,393	2,067,753	$ 2,044,588	$ 23,165
Expenditures				
Debt Service				
Principal	1,810,000	1,845,000	$ 1,845,000	$ -
Interest	149,020	122,231	122,232	(1)
Other	-	-	10	(10)
Total Expenditures	1,959,020	1,967,231	1,967,242	(11)
Receipts Over (Under) Expenditures	(50,627)	100,523		
Unencumbered Cash, Beginning	1,389,266	1,338,638		
Unencumbered Cash, Ending	$ 1,338,638	$ 1,439,161		

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
High School	$ 104,668	$ 220,830.32	$ 217,360	$ 108,138
Middle School	5,408	12,801.45	12,222	5,988
Totals	$ 110,076	$ 233,632	$ 229,581	$ 114,126

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June, 30 2024
Gate Receipts						
High School Athletics	$ 14,312	$ 37,810	$ 32,054	$ 20,068	$ -	$ 20,068
Middle School Athletics	1,117	7,840	8,957	-	-	-
Total District Activity Funds	$ 15,428	$ 45,650	$ 41,010	$ 20,068	$ -	$ 20,068

FEDERAL COMPLIANCE SECTION

GIRARD UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

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

FEDERAL GRANTOR/ PASSTHROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
U.S. Department of Agriculture			
Passed Through the State of Kansas Department of Education			
	10.185	6,770	6,770
COVID-19 National School Lunch Program (See Note 2)	10.553	124,735	124,735
COVID-19 National School Lunch Program (See Note 2)	10.555	357,796	357,796
COVID-19 National School Lunch Program (See Note 2)	10.556	806	806
COVID-19 Summer Food Service Program (See Note 2)	10.559	33,264	33,264
		516,602	516,602
		523,371	523,371
U.S. Department of Education			
Passed Through the State of Kansas Department of Education			
Title I	84.010A	269,509	269,536
Twenty-First Century Community Learning Center	84.287C	86,959	86,959
Supporting Effective Instruction	84.367A	45,077	45,088
Student Support and Academic Enrichment Program	84.424A	22,485	22,485
COVID-19 Elementary and Secondary School Emergency Relief	84.425U	516,359	441,495
		940,389	865,563
U.S. Department of Health and Human Services			
Passed Through the State of Kansas Department of Education			
KDHE K-12 COVID Testing Grant	93.323	207,851	73,322
Temporary Assistance to Needy Families (See Note 3)	93.558	56,536	56,536
		264,387	129,858
TOTALS		$ 1,728,148	$ 1,512,022

Notes:

1. The Schedule of Expenditures of Federal Awards has been prepared using the regulatory basis of accounting as established in the Kansas Municipal Audit and Accounting Guide. Under the regulatory basis of accounting, revenues are recognized when cash is received. Expenditures include cash disbursments, accounts payable, and encumbrances. Encumbrances are commitments of the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract.

2. Part of the Child Nutrition Cluster. Total Child Nutrition Cluster expenditures were $516,602.

3. Part of the 477 Cluster. Total 477 Cluster expenditures were $56,536.

4. The District did not elect to use the 10% de minimis indirect cost rate.

UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2024

Finding 2023-001 Drafting Financial Statements

Condition: The District's auditors, provide significant assistance with preparing their financial statement in the regulatory basis format as well as determining which disclosures are required.

Recommendation: None

Current Status: The District continues to rely on their auditors to assist in preparing the financial statement and disclosures. The District periodically reviews the situation. The District continues to believe this is the most cost-effective way to produce their financial statement. This remains a current year audit finding.

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

Board of Education
Unified School District #248
Girard, Kansas 66743

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the regulatory basis financial statement of Unified School District #248 as of and for the year ended June 30, 2024, and the related notes to the regulatory basis financial statement and have issued our report thereon dated May 27, 2025.

Internal Control Over Financial Reporting
In planning and performing our audit of the regulatory basis financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstance for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of regulatory basis 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 that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to Management of the District in a separate letter dated May 27, 2025.

District's Response to Findings
The District's response to the findings identified in our audit is described in the Corrective Action Plan. We did not audit the District's response 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 organization'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 organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

May 27, 2025
Fort Scott, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

Board of Education
Unified School District #248
Girard, Kansas 66743

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District #248's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. Unified District #248's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards,

Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

May 27, 2025
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #248
GIRARD, KANSAS

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS:

Type of auditors' report issued:

- Adverse for departures from accounting principles generally accepted in the United States of America due to preparation of financial statements in accordance with the regulatory basis of accounting.
- Unqualified opinion on the regulatory basis financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? _ *YES* _X_ *NO*
- Significant deficiency(ies) identified that are not considered to be material weaknesses? NONE _X_ *YES* _ *REPORTED*

Noncompliance material to financial statements noted? _ *YES* _X_ *NO*

FEDERAL AWARDS:

Internal control over major programs:

- Material weakness(es) identified? _ *YES* _X_ *NO*
- Significant deficiency(ies) identified that are not considered to be material weaknesses? NONE _ *YES* _X_ *REPORTED*

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the Uniform Guidance _ *YES* _X_ *NO*

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA #	NAME OF PROGRAM
10.553, 10.555 10.556 & 10.559	Child Nutrition Cluster
84.425	Elementary and Secondary School Emergency Relief

Auditee qualified as low-risk auditee? _ *YES* _X_ *NO*

The dollar threshold used to distinguish between Type A and Type B Programs was $750,000.

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiency
2024-001 Drafting Financial Statements

Condition: As auditors, we provide significant assistance with preparing the regulatory basis financial statement, as well as determining which disclosures are required under generally accepted accounting standards and the regulatory basis of accounting. This is a repeat finding from June 30, 2023 and was identified in that report as 2023-001.

Criteria: Internal controls should be in place that provide a reasonable assurance that the financial statement is appropriate in form and contains the required disclosures.

Cause: Relying upon the independent auditors for an area that should have internal controls in place.

Effect: The District relies on independent auditors to determine whether the financial statement is in the correct form and includes the proper disclosures.

Recommendation: None

Response: The District agrees with the finding. The District's response is in the attached Corrective Action Plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

UNIFIED SCHOOL DISTRICT #248

June 30, 2024 Financial Statements

Corrective Action Plan

Audit Finding 2024-001

USD #248 has always relied upon its auditors to provide significant assistance with preparing the regulatory basis financial statement and with determining which disclosures were required under the regulatory basis of accounting. While the USD #248 understands that this is a significant deficiency in our internal controls, we believe it is the most cost-effective manner for us to produce our financial statement. Our accounting staff concentrate on providing the reports needed for management and regulatory purposes. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on all the disclosure requirements of the regulatory basis of accounting. We do not plan on making any changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.