UNIFIED SCHOOL DISTRICT NO. 333

Concordia, Kansas

FINANCIAL STATEMENT AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2025

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas
June 30, 2025

Quentin Breese – Superintendent
Shana Stokes – Board Clerk
Ronda Gumm – Business Office Manager/Treasurer

BOARD MEMBERS

Brad Berk – President
Mike Cleveland – Vice President
Amber Lambertz
Lindsay Metcalf
John Culley
Jenny Parker
Nancy Owen

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2025

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2025

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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, 2025, 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, 2025, 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, 2025, 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 16, 2026 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 16, 2026

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ending June 30, 2025

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	$ -	$ -	$ 10,676,493	$ 10,676,493	$ -	$ 141,149	$ 141,149
Supplemental General Fund	78,661	-	3,442,307	3,458,127	62,841	500,253	563,094
Special Purpose Funds							
Special Education Cooperative Fund	2,458,543	-	4,606,077	5,604,794	1,459,826	415,930	1,875,756
Preschool-Aged At Risk Fund	131,536	-	216,932	208,468	140,000	21,194	161,194
At Risk (K-12) Fund	15,493	-	2,059,887	1,938,931	136,449	200,948	337,397
Bilingual Education Fund	10,000	-	43,730	43,730	10,000	4,334	14,334
Virtual Education Fund	-	-	-	-	-	-	-
Capital Outlay Fund	2,033,718	-	1,605,930	1,538,041	2,101,607	599,366	2,700,973
Driver Training Fund	26,158	-	17,975	17,127	27,006	-	27,006
Food Service Fund	94,255	-	908,670	897,990	104,935	12,345	117,280
Professional Development Fund	94,550	-	17,743	71,543	40,750	-	40,750
Special Education Fund	350,000	-	1,745,673	1,655,894	439,779	3,583	443,362
Career & Postsecondary Education Fund	67,088	-	350,799	327,887	90,000	53,533	143,533
Textbook & Student Material Revolving Fund	60,286	-	59,127	51,214	68,199	-	68,199
KPERS Special Retirement Contribution Fund	-	-	1,428,452	1,428,452	-	-	-
Contingency Reserve Fund	1,584,042	-	19,441	-	1,603,483	-	1,603,483
Gifts & Grants Fund	175,543	-	94,814	127,785	142,572	-	142,572
Parents as Teachers Fund	29,397	-	192,635	178,381	43,651	18,908	62,559
Federal Funds	42,450	-	511,000	619,311	(65,861) *	76,520	10,659
District Activity Funds	44,075	-	151,541	133,081	62,535	-	62,535

* 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 Ending June 30, 2025

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	$ 505,940	$ -	$ 307,989	$ 109,349	$ 704,580	$ -	$ 704,580
Trust Funds							
Donald Wade Scholarship Fund	4,079	-	90	-	4,169	-	4,169
Cheryl Laas Memorial Fund	1,227	-	2	1,229	-	-	-
Nicole Barleen Scholarship Fund	28,524	-	1,513	1,000	29,037	-	29,037
Terry Householder Scholarship Fund	4,982	-	7	250	4,739	-	4,739
Trevor Gennette Scholarship Fund	1,423	-	1,153	-	2,576	-	2,576
Dana Nelson Scholarship Fund	782	-	642	500	924	-	924
Doug Moore Scholarship Fund	1,138	-	769	-	1,907	-	1,907
K Christensen Scholarship Fund	500	-	500	500	500	-	500
Total Reporting Entity (Excluding Agency Funds)	$ 7,844,390	$ -	$ 28,461,891	$ 29,090,077	$ 7,216,204	$ 2,048,063	$ 9,264,267

Composition of Cash	
United Bank & Trust	
Checking	$ 8,767,657
Certificates of Deposit	400,000
Citizens National Bank	
Savings Accounts	16,921
Certificates of Deposit	21,274
Guaranty State Bank & Trust	
Certificates of Deposit	330,000
Total Cash	9,535,852
Agency Funds per Schedule 3	(271,585)
Total Reporting Entity (Excluding Agency Funds)	$ 9,264,267

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, 2025

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, 2025.

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–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 District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District 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 no such budget amendments for this year.

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. Bond Payment – K.S.A. 10-130 requires the District to remit the bond principal and interest due to the state fiscal agent at least 20 days prior to maturity. The payment on the Series 2019 Converted Bond was not remitted 20 day prior to maturity.

B. Cash Basis Violation – K.S.A. 10-1113 requires each fund to comply with the cash basis law of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Gifts & Grants fund was in violation of K.S.A. 10-1113 in September 2024 through May 2025 by expending more than the available cash.

C. The District is not aware of any other 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, 2025. K.S.A. 12-1663 provides an exception for a cash basis law violation for intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed under conditions of the grant award. These funds will be reimbursed in the following fiscal year from federal grant programs as follows:

Federal Fund	Unencumbered Cash	Grant Award Available for Drawdown
Title IV Part F	$ (32,083)	$ 32,083
Title I	(33,778)	33,778

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; Insured Cash Sweeps (ICS), 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.

Public moneys deposited pursuant to subsection (b)(2) of K.S.A. 12-1675, and amendments thereto, by the governing body of any governmental unit listed in subsection (a) of K.S.A. 12-1675, and amendments thereto, through a selected bank, savings and loan association or savings bank which is part of a reciprocal deposit program in which the bank, savings and loan association or savings bank: (1) Receives reciprocal deposits from other participating institutions located in the United States in an amount equal to the amount of funds deposited by the municipal corporation or quasi-municipal corporation; and (2) for which the total cumulative amount of each deposit does not exceed the maximum deposit insurance amount for one depositor at one financial institution as determined by the Federal Deposit Insurance Corporation.

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, 2025.

At June 30, 2025, the District's carrying amount of deposits was $9,535,852 and the bank balance was $10,120,737. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $9,640,737 was covered by federal depository insurance, $480,000 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	208,674
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,595,115
General Fund	Bilingual Education Fund	K.S.A. 72-5167	39,926
General Fund	Capital Outlay Fund	K.S.A. 72-5167	387,589
General Fund	Food Service Fund	K.S.A. 72-5167	100,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,330,066
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	332,727
General Fund	Contingency Reserve	K.S.A. 72-5167	19,441
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	464,772
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	3,804
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	389,039

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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. 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 paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $1,428,452 for the year ended June 30, 2025.

Net Pension Liability – At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $12,104,855. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. 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, 2025 by the district for these retirees was $152,062.

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, 2025.

C. Compensated Absences

Vacation and Sick Leave

Certified and classified employees are granted four paid, non-accumulative discretionary days per year. Each classified employee, depending upon position is granted between 9 and 11 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, 2025, accumulated sick leave payable to certified employees totaled $72,816 and accumulated sick leave payable to classified employees totaled $30,550. Vacation leave payable to classified employees totaled $39,654 as of June 30, 2025.

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, 2025, 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, 2025, were as follows:

Issue	Interest Rate	Date Issued	Amount of Issue	Date of Final Maturity	Balance 7/1/2025	Additions	Reductions/ Payments	Balance 6/30/2025	Interest Paid
General Obligation Bond									
Series 2019	2.31%	11/1/2019	3,550,000	9/1/2033	3,450,000	-	30,000	3,420,000	79,349
Total General Obligation Bond					3,450,000	-	30,000	3,420,000	79,349
Total Contractual Indebtedness					$ 3,450,000	$ -	$ 30,000	$ 3,420,000	$ 79,349

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 Bond		Total	
Year Ended June 30	Principal	Interest	Principal	Interest
2026	330,000	75,190	330,000	75,190
2027	340,000	67,452	340,000	67,452
2028	355,000	59,425	355,000	59,425
2029	365,000	51,109	365,000	51,109
2030	380,000	42,504	380,000	42,504
2031-2034	1,650,000	77,732	1,650,000	77,732
Total	$ 3,420,000	$ 373,412	$ 3,420,000	$ 373,412

UNIFIED SCHOOL DISTRICT NO. 333

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

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	$ 10,477,753	$ (129,077)	$ 327,817	$ 10,676,493	$ 10,676,493	$ -
Supplemental General Fund	3,484,332	(26,205)	-	3,458,127	3,458,127	-
Special Purpose Funds						
Special Education Cooperative Fund	7,808,543	-	-	7,808,543	5,604,794	(2,203,749)
Preschool-Aged At Risk Fund	271,536	-	-	271,536	208,468	(63,068)
At Risk (K-12) Fund	1,938,931	-	-	1,938,931	1,938,931	-
Bilingual Education Fund	53,900	-	-	53,900	43,730	(10,170)
Virtual Education Fund	15,000	-	-	15,000	-	(15,000)
Capital Outlay Fund	3,428,833	-		3,428,833	1,538,041	(1,890,792)
Driver Training Fund	44,043	-	-	44,043	17,127	(26,916)
Food Service Fund	949,993	-	-	949,993	897,990	(52,003)
Professional Development Fund	152,049	-	-	152,049	71,543	(80,506)
Special Education Fund	2,614,000	-	-	2,614,000	1,655,894	(958,106)
Career & Postsecondary Education Fund	327,887	-	-	327,887	327,887	-
KPERS Special Retirement Contribution Fund	1,651,315	-	-	1,651,315	1,428,452	(222,863)
Parents as Teachers Fund	242,047	-	-	242,047	178,381	(63,666)
Bond & Interest Fund						
Bond & Interest Fund	109,349	-	-	109,349	109,349	-

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-1

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 277,457	$ -	$ 277,457
Federal Reimbursements	45,410	-	45,410
State Reimbursements	4,950	-	4,950
State Aid	9,199,685	9,218,101	(18,416)
Special Education State Aid	1,148,991	1,259,652	(110,661)
Total Receipts	10,676,493	$ 10,477,753	$ 198,740
EXPENDITURES			
Instruction	2,783,063	$ 1,920,938	$ 862,125
Student Support Services	142,808	135,900	6,908
Instructional Support Staff	287,047	459,500	(172,453)
General Administration	418,339	467,500	(49,161)
School Administration	727,168	882,200	(155,032)
Central Services	323,643	387,500	(63,857)
Operations & Maintenance	1,338,379	1,466,500	(128,121)
Supervision	321,405	333,000	(11,595)
Vehicle Operating Services	119,677	160,000	(40,323)
Vehicle & Maintenance Services	118,079	108,500	9,579
Other Student Transportation Services	1,224	2,500	(1,276)
Other Support Services	21,719	27,000	(5,281)
Community Services Operations	60,404	56,000	4,404
Outgoing Transfers			
Preschool-Aged At Risk Fund	208,674	130,000	78,674
At Risk Fund (K-12)	1,595,115	1,482,715	112,400
Bilingual Education Fund	39,926	40,000	(74)
Virtual Education Fund	-	15,000	(15,000)
Capital Outlay Fund	387,589	200,000	187,589
Food Service Fund	100,000	100,000	-
Professional Development Fund	-	50,000	(50,000)
Special Education Fund	1,330,066	1,803,000	(472,934)
Career and Postsecondary Education Fund	332,727	250,000	82,727
Contingency Reserve Fund	19,441	-	19,441
Adjustments to Comply with Legal Max	-	(129,077)	129,077
Legal General Fund Budget	10,676,493	10,348,676	327,817
Adjustment for Qualifying Budget Credits			
Reimbursements	-	327,817	(327,817)
Total Expenditures	10,676,493	$ 10,676,493	$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2024	-		
UNENCUMBERED CASH, June 30, 2025	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	$ 52,273	$ 40,058	$ 12,215
Current Tax	1,414,014	1,523,489	(109,475)
Delinquent Tax	13,647	14,845	(1,198)
Motor Vehicle Tax	116,730	108,567	8,163
Recreational Vehicle Tax	1,994	2,047	(53)
Commercial Vehicle Tax	7,693	7,349	344
Rental Excise Tax	36	-	36
Supplemental General State Aid	1,835,920	1,849,832	(13,912)
Total Receipts	3,442,307	$ 3,546,187	$ (103,880)
EXPENDITURES			
Instruction	2,284,923	$ 2,367,709	$ (82,786)
Instructional Support Staff	315,589	246,000	69,589
Outgoing Transfers			
At Risk Fund (K-12)	464,772	440,723	24,049
Bilingual Education Fund	3,804	3,900	(96)
Special Education Fund	389,039	426,000	(36,961)
Adjustments to Comply with Legal Max	-	(26,205)	26,205
Total Expenditures	3,458,127	$ 3,458,127	$ -
Receipts Over (Under) Expenditures	(15,820)		
UNENCUMBERED CASH, July 1, 2024	78,661		
UNENCUMBERED CASH, June 30, 2025	$ 62,841		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

SPECIAL EDUCATION COOPERATIVE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Payments from Districts in Coop	$ 3,657,469	$ 4,200,000	$ (542,531)
Interest on Idle Funds	12,423	20,000	(7,577)
Other Revenue from Local Sources	4,892	50,000	(45,108)
Federal Aid	780,627	820,000	(39,373)
Medicaid	150,666	260,000	(109,334)
Total Receipts	4,606,077	$ 5,350,000	$ (743,923)
EXPENDITURES			
Instruction	4,078,994	$ 5,802,493	$ (1,723,499)
Student Support Services	944,919	1,320,000	(375,081)
Instructional Support Staff	9,461	30,000	(20,539)
School Administration	538,206	645,000	(106,794)
Operations & Maintenance	33,214	11,050	22,164
Total Expenditures	5,604,794	$ 7,808,543	$ (2,203,749)
Receipts Over (Under) Expenditures	(998,717)		
UNENCUMBERED CASH, July 1, 2024	2,458,543		
UNENCUMBERED CASH, June 30, 2025	$ 1,459,826		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

PRESCHOOL-AGED AT RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	$ 8,258	$ 10,000	$ (1,742)
Incoming Transfer			
General Fund	208,674	130,000	78,674
Total Receipts	216,932	$ 140,000	$ 76,932
EXPENDITURES			
Instruction	172,690	$ 228,336	$ (55,646)
Student Transportation Services	32,246	43,200	(10,954)
Other Support Services	3,532	-	3,532
Total Expenditures	208,468	$ 271,536	$ (63,068)
Receipts Over (Under) Expenditures	8,464		
UNENCUMBERED CASH, July 1, 2024	131,536		
UNENCUMBERED CASH, June 30, 2025	$ 140,000		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 1,595,115	$ 1,482,715	$ 112,400
Supplemental General Fund	464,772	440,723	24,049
Total Receipts	2,059,887	$ 1,923,438	$ 136,449
EXPENDITURES			
Instruction	1,460,748	$ 1,531,881	$ (71,133)
Student Support Services	403,366	339,000	64,366
Instructional Support Staff	73,448	68,050	5,398
Student Transportation Services	1,369	-	1,369
Total Expenditures	1,938,931	$ 1,938,931	$ -
Receipts Over (Under) Expenditures	120,956		
UNENCUMBERED CASH, July 1, 2024	15,493		
UNENCUMBERED CASH, June 30, 2025	$ 136,449		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

BILINGUAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 39,926	$ 40,000	$ (74)
Supplemental General Fund	3,804	3,900	(96)
Total Receipts	43,730	$ 43,900	$ (170)
EXPENDITURES			
Instruction	43,730	$ 53,900	$ (10,170)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2024	10,000		
UNENCUMBERED CASH, June 30, 2025	$ 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 Ending June 30, 2025

VIRTUAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
General Fund	$ -	$ 15,000	$ (15,000)
EXPENDITURES			
Student Support Services	-	$ 15,000	$ (15,000)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2024	-		
UNENCUMBERED CASH, June 30, 2025	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 23,992	$ 18,448	$ 5,544
Current Tax	653,411	645,244	8,167
Delinquent Tax	6,510	6,814	(304)
Motor Vehicle Tax	57,149	53,065	4,084
Recreational Vehicle Tax	967	1,000	(33)
Commercial Vehicle Tax	3,557	3,593	(36)
Rental Excise Tax	18	-	18
Interest on Idle Funds	71,597	-	71,597
Other Revenue from Local Sources	14,965	80,494	(65,529)
Reimbursements	1,400	-	1,400
State Aid	384,775	386,457	(1,682)
Incoming Transfer			
General Fund	387,589	200,000	187,589
Total Receipts	1,605,930	$ 1,395,115	$ 210,815
EXPENDITURES			
Instruction	345,375	$ 225,000	$ 120,375
Student Support Services	-	53,833	(53,833)
General Administration	4,780	-	4,780
Operations & Maintenance	647,577	1,515,000	(867,423)
Land Acquisition	-	20,000	(20,000)
Vehicle & Maintenance Services	171,867	300,000	(128,133)
Land Improvement	-	300,000	(300,000)
Architectural & Engineering Services	-	15,000	(15,000)
Building Improvements	368,442	1,000,000	(631,558)
Total Expenditures	1,538,041	$ 3,428,833	$ (1,890,792)
Receipts Over (Under) Expenditures	67,889		
UNENCUMBERED CASH, July 1, 2024	2,033,718		
UNENCUMBERED CASH, June 30, 2025	$ 2,101,607		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 7,975	$ 6,885	$ 1,090
Other Revenue From Local Sources	10,000	11,000	(1,000)
Total Receipts	17,975	$ 17,885	$ 90
EXPENDITURES			
Instruction	16,908	$ 43,393	$ (26,485)
Vehicle Operations & Maintenance Services	219	650	(431)
Total Expenditures	17,127	$ 44,043	$ (26,916)
Receipts Over (Under) Expenditures	848		
UNENCUMBERED CASH, July 1, 2024	26,158		
UNENCUMBERED CASH, June 30, 2025	$ 27,006		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Lunch Receipts	$ 165,502	$ 180,100	$ (14,598)
Breakfast Receipts	24,073	23,205	868
Adult & Ala Carte Receipts	14,824	19,070	(4,246)
Miscellaneous Receipts	3,735	4,000	(265)
State Aid	6,313	5,080	1,233
Federal Aid	594,223	524,283	69,940
Incoming Transfer			
General Fund	100,000	100,000	-
Total Receipts	908,670	$ 855,738	$ 52,932
EXPENDITURES			
Operations & Maintenance	2,946	$ 4,000	$ (1,054)
Food Service Operations	895,044	945,993	(50,949)
Total Expenditures	897,990	$ 949,993	$ (52,003)
Receipts Over (Under) Expenditures	10,680		
UNENCUMBERED CASH, July 1, 2024	94,255		
UNENCUMBERED CASH, June 30, 2025	$ 104,935		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 7,856	$ 7,500	$ 356
Reimbursements	9,887	-	9,887
Incoming Transfer			
General Fund	-	50,000	(50,000)
Total Receipts	17,743	$ 57,500	$ (39,757)
EXPENDITURES			
Instructional Support Staff	71,543	$ 152,049	$ (80,506)
Total Expenditures	71,543	$ 152,049	$ (80,506)
Receipts Over (Under) Expenditures	(53,800)		
UNENCUMBERED CASH, July 1, 2024	94,550		
UNENCUMBERED CASH, June 30, 2025	$ 40,750		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	$ 26,568	$ 35,000	$ (8,432)
Incoming Transfers			
General Fund	1,330,066	1,803,000	(472,934)
Supplemental General Fund	389,039	426,000	(36,961)
Total Receipts	1,745,673	$ 2,264,000	$ (518,327)
EXPENDITURES			
Instruction	1,595,635	$ 2,509,500	$ (913,865)
Supervision	60,259	79,500	(19,241)
Vehicle Operating Services	-	25,000	(25,000)
Total Expenditures	1,655,894	$ 2,614,000	$ (958,106)
Receipts Over (Under) Expenditures	89,779		
UNENCUMBERED CASH, July 1, 2024	350,000		
UNENCUMBERED CASH, June 30, 2025	$ 439,779		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	$ 18,072	$ -	$ 18,072
State Aid	-	10,800	(10,800)
Incoming Transfer			
General Fund	332,727	250,000	82,727
Total Receipts	350,799	$ 260,800	$ 89,999
EXPENDITURES			
Instruction	327,887	$ 327,887	$ -
Total Expenditures	327,887	$ 327,887	$ -
Receipts Over (Under) Expenditures	22,912		
UNENCUMBERED CASH, July 1, 2024	67,088		
UNENCUMBERED CASH, June 30, 2025	$ 90,000		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Textbook	Student Material	Total
RECEIPTS			
Rental Fees & Books	$ 31,112	$ 27,807	$ 58,919
Miscellaneous Receipts	-	208	208
Total Receipts	31,112	28,015	59,127
EXPENDITURES			
Instruction	24,776	26,438	51,214
Receipts Over (Under) Expenditures	6,336	1,577	7,913
UNENCUMBERED CASH, July 1, 2024	12,843	47,443	60,286
UNENCUMBERED CASH, June 30, 2025	$ 19,179	$ 49,020	$ 68,199

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 1,428,452	$ 1,651,315	$ (222,863)
EXPENDITURES			
Instruction	1,020,629	$ 1,111,111	$ (90,482)
Student Support Services	102,706	112,502	(9,796)
Instructional Support Staff	45,139	50,913	(5,774)
General Administration	31,283	34,963	(3,680)
School Administration	98,420	108,376	(9,956)
Central Services	12,570	13,636	(1,066)
Operations & Maintenance	55,138	54,425	713
Student Transportation Services	28,998	32,064	(3,066)
Other Support Services	-	96,207	(96,207)
Food Service	33,569	37,118	(3,549)
Total Expenditures	1,428,452	$ 1,651,315	$ (222,863)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2024	-		
UNENCUMBERED CASH, June 30, 2025	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	
Incoming Transfer	
General Fund	$ 19,441
EXPENDITURES	-
Receipts Over (Under) Expenditures	19,441
UNENCUMBERED CASH, July 1, 2024	1,584,042
UNENCUMBERED CASH, June 30, 2025	$ 1,603,483

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

GIFTS & GRANTS FUND

	Owls Grant Fund	Duclos Grant Fund	Children's Trust Fund	Patterson Grant Fund	Other Gifts & Donations Fund	Total Gifts and Donations	Budget*	Variance Over (Under)
RECEIPTS								
State Aid	$ -	$ -	$ -	$ -	$ 16,001	$ 16,001	$ -	$ 16,001
Contributions & Donations	-	15,350	303	-	63,160	78,813	200,000	(121,187)
Total Receipts	-	15,350	303	-	79,161	94,814	$ 200,000	$ (105,186)
EXPENDITURES								
Instruction	-	16,127	303	27,304	80,275	124,009	$ 347,544	$ (223,535)
Instructional Support Staff	-	-	-	2,546	1,230	3,776	25,000	(21,224)
Community Service Operations	-	-	-	-	-	-	3,000	(3,000)
Total Expenditures	-	16,127	303	29,850	81,505	127,785	$ 375,544	$ (247,759)
Receipts Over (Under) Expenditures	-	(777)	-	(29,850)	(2,344)	(32,971)		
UNENCUMBERED CASH, July 1, 2024	1,000	3,802	420	143,869	26,452	175,543		
UNENCUMBERED CASH, June 30, 2025	$ 1,000	$ 3,025	$ 420	$ 114,019	$ 24,108	$ 142,572		

* 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 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

PARENTS AS TEACHERS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Payments from Other Districts	$ 65,800	$ 65,800	$ -
Other Revenue from Local Sources	9,985	30,000	(20,015)
State Aid	116,850	116,850	-
Total Receipts	192,635	$ 212,650	$ (20,015)
EXPENDITURES			
Instructional Support Staff	178,381	$ 242,047	$ (63,666)
Receipts Over (Under) Expenditures	14,254		
UNENCUMBERED CASH, July 1, 2024	29,397		
UNENCUMBERED CASH, June 30, 2025	$ 43,651		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

FEDERAL FUNDS

	Child Care Aware Grant	ELC Grant	Title I	Title IIA Improving Teacher Quality	Title IV Part A & F	Total Federal Funds	Budget**	Variance Over (Under)
RECEIPTS								
Federal Aid	$ -	$ 35,953	$ 318,097	$ 36,431	$ 120,519	$ 511,000	$ 604,457	$ (93,457)
Total Revenue	-	35,953	318,097	36,431	120,519	511,000	$ 604,457	$ (93,457)
EXPENDITURES								
Instruction	63,000	-	265,045	36,431	102,564	467,040	$ 511,500	$ (44,460)
Student Support Services	-	13,757	-	-	8,900	22,657	80,044	(57,387)
Instructional Support Staff	-	-	86,830	-	40,984	127,814	55,363	72,451
Community Services	1,800	-	-	-	-	1,800	-	1,800
Total Expenditures	64,800	13,757	351,875	36,431	152,448	619,311	$ 646,907	$ (27,596)
Receipts Over (Under) Expenditures	(64,800)	22,196	(33,778)	-	(31,929)	(108,311)		
UNENCUMBERED CASH, July 1, 2024	64,800	(22,196)	-	-	(154)	42,450		
UNENCUMBERED CASH, June 30, 2025	$ -	$ -	$ (33,778)	$ -	$ (32,083)	$ (65,861) *		

* See Note 3, Cash Basis Exception
** Federal Funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

DISTRICT ACTIVITY FUNDS

	Actual
RECEIPTS	$ 151,541
EXPENDITURES	133,081
Receipts Over (Under) Expenditures	18,460
UNENCUMBERED CASH, July 1, 2024	44,075
UNENCUMBERED CASH, June 30, 2025	$ 62,535

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ending June 30, 2025

BOND & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 4,647	$ 3,569	$ 1,078
Current Tax	223,173	223,026	147
Delinquent Tax	1,905	1,320	585
Motor Vehicle Tax	17,175	15,731	1,444
Recreational Vehicle Tax	208	296	(88)
Commercial Vehicle Tax	732	1,064	(332)
Rental Excise Tax	7	-	7
State Aid	60,142	60,142	-
Total Receipts	307,989	$ 305,148	$ 2,841
EXPENDITURES			
Principal	30,000	$ 30,000	$ -
Interest	79,349	79,349	-
Total Expenditures	109,349	$ 109,349	$ -
Receipts Over (Under) Expenditures	198,640		
UNENCUMBERED CASH, July 1, 2024	505,940		
UNENCUMBERED CASH, June 30, 2025	$ 704,580		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

DONALD WADE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 90
EXPENDITURES	-
Receipts Over (Under) Expenditures	90
UNENCUMBERED CASH, July 1, 2024	4,079
UNENCUMBERED CASH, June 30, 2025	$ 4,169

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

CHERYL LAAS MEMORIAL FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 2
Total Receipts	2
EXPENDITURES	
Miscellaneous	226
Scholarship	1,003
Total Expenditures	1,229
Receipts Over (Under) Expenditures	(1,227)
UNENCUMBERED CASH, July 1, 2024	1,227
UNENCUMBERED CASH, June 30, 2025	$ -

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

NICOLE BARLEEN SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 513
Donations	1,000
Total Receipts	1,513
EXPENDITURES	
Scholarship	1,000
Receipts Over (Under) Expenditures	513
UNENCUMBERED CASH, July 1, 2024	28,524
UNENCUMBERED CASH, June 30, 2025	$ 29,037

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

TERRY HOUSEHOLDER SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 7
EXPENDITURES	
Scholarship	250
Receipts Over (Under) Expenditures	(243)
UNENCUMBERED CASH, July 1, 2024	4,982
UNENCUMBERED CASH, June 30, 2025	$ 4,739

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

TREVOR GENNETTE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 1,153
EXPENDITURES	-
Receipts Over (Under) Expenditures	1,153
UNENCUMBERED CASH, July 1, 2024	1,423
UNENCUMBERED CASH, June 30, 2025	$ 2,576

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

DANA NELSON SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 642
EXPENDITURES	
Scholarship	500
Receipts Over (Under) Expenditures	142
UNENCUMBERED CASH, July 1, 2024	782
UNENCUMBERED CASH, June 30, 2025	$ 924

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-28

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

DOUG MOORE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 769
EXPENDITURES	-
Receipts Over (Under) Expenditures	769
UNENCUMBERED CASH, July 1, 2024	1,138
UNENCUMBERED CASH, June 30, 2025	$ 1,907

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-29

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For the Year Ending June 30, 2025

K CHRISTENSEN SCHOLARSHIP FUND

	Actual
RECEIPTS	
Donation	$ 500
EXPENDITURES	
Scholarship Award	500
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2024	500
UNENCUMBERED CASH, June 30, 2025	$ 500

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ending June 30, 2025

AGENCY FUNDS

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds	$ 162,286	$ 170,631	$ 161,970	$ 170,947
Payroll Hold-Backs USD 333	72,583	92,299	101,449	63,433
Payroll Hold-Backs LCNCK	42,250	25,278	30,323	37,205
Student Activity Sales Tax	-	8,927	8,927	-
Total	$ 277,119	$ 297,135	$ 302,669	$ 271,585

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES & UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ending June 30, 2025

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	$ 19,386	$ -	$ 74,432	$ 68,370	$ 25,448	$ -	$ 25,448
Athletics Football	-	-	7,121	7,000	121	-	121
Mills Memorial Student Assistance	5,595	-	-	-	5,595	-	5,595
Sunshine Club	-	-	1,500	1,500	-	-	-
Panther Pantry	380	-	500	245	635	-	635
Music Festival	2,074	-	-	-	2,074	-	2,074
Business Production	102	-	-	-	102	-	102
Cat Scratch Productions	1,320	-	500	826	994	-	994
Athletics Concession	6,957	-	41,972	36,121	12,808	-	12,808
Renaissance	8,261	-	15,797	9,360	14,698	-	14,698
Yearbook-Hukar	-	-	9,719	9,659	60	-	60
Total District Activity Funds	$ 44,075	$ -	$ 151,541	$ 133,081	$ 62,535	$ -	$ 62,535

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ending June 30, 2025

STUDENT ACTIVITY FUNDS

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School Student Council	$ 2,038	$ 4,742	$ 4,156	$ 2,624
Junior High Student Council	4,887	185	138	4,934
Clay Shooting	18,353	15,306	14,800	18,859
Con Global Action Team	500	-	-	500
Kay Club	515	-	-	515
Chess Club	390	-	294	96
National Honor Society	235	-	-	235
Scholar Bowl	76	1,616	1,225	467
Football & Weight Club	1	92	-	93
Art Club	325	-	-	325
Cheerleaders	1,528	-	1,528	-
Dance Squad	3,021	-	3,021	-
National Forensic League	1,688	30	-	1,718
Friends of Rachel	1,622	841	1,344	1,119
F.B.L.A.	957	250	250	957
Junior High Band	109	518	-	627
High School Band	807	7,467	4,522	3,752
F.C.C.L.A.	656	400	168	888
F.F.A. Greenhouse	1,433	388	73	1,748
F.F.A.	23,033	36,869	36,818	23,084
F.F.A. Fruit	18,744	34,604	41,004	12,344
F.F.A. Scholarship	4,986	670	300	5,356
Skills USA	86	-	-	86
F.C.A.	1,200	-	47	1,153
Junior High Cheer	8,774	28,508	23,588	13,694
High School Vocal Music	8,488	4,928	3,614	9,802
Softball Club	3,701	512	-	4,213
Baseball Club	662	3,508	-	4,170
Volleyball Club	1,667	1,490	585	2,572
Golf Club	325	-	270	55
Tennis Club	1,450	-	-	1,450
Drama Club	3,737	5,141	4,999	3,879
Science Club	1,867	-	-	1,867
Foreign Language Club	480	-	-	480
Cross Country Club	3,479	-	-	3,479
Track Club	2,251	1,719	1,231	2,739
S.A.D.D.	200	-	200	-
Wrestling Club	2,693	2,391	3,897	1,187
Girls Basketball	927	323	-	1,250
Boys Basketball	1	750	260	491

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ending June 30, 2025

STUDENT ACTIVITY FUNDS (Cont.)

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Football Team	$ 2,103	$ 5,860	$ 1,748	$ 6,215
Student/Alumni/Community	940	-	-	940
Life Skills	379	-	195	184
Functional Special Ed	65	-	-	65
Graduated Classes	15,850	4,053	3,800	16,103
Class of 2026	3,271	3,337	4,617	1,991
Class of 2027	2,423	766	-	3,189
Class of 2028	2,520	1,806	-	4,326
Class of 2029	566	818	-	1,384
Class of 2030	4,053	100	3,278	875
Class of 2031	2,224	643	-	2,867
Total Student Organization Funds	$ 162,286	$ 170,631	$ 161,970	$ 170,947

UNIFIED SCHOOL DISTRICT NO. 333

SINGLE AUDIT SECTION

FOR THE YEAR ENDED JUNE 30, 2025

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 16, 2026

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, and 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, 2025, 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 16, 2026. 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 identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2025-001).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 333's financial statement is 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 financial statement. 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 16, 2026.

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 other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 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 16, 2026

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 16, 2026

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, 2025. 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, 2025.

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 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. 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.

Respectfully submitted,
Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 16, 2026

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2025	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2025
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	$ -	$ 735,849	$ 735,849	$ -
Special Education-Preschool Grants	84.173	DO 333	-	44,778	44,778	-
Total Special Education Cluster (IDEA)			-	780,627	780,627	-
Title I - Grants to Local Educational Agencies	84.010	DO 333	-	318,097	351,875	(33,778)
Title II - Supporting Effective Instruction State Grants	84.367	DO 333	-	36,431	36,431	-
Title IV A - Student Support & Academic Enrichment Program	84.424A	DO 333	-	21,481	21,481	-
Title IV F - Bipartisan Strong Connections Grant	84.424F	DO 333	(154)	99,038	130,967	(32,083)
Total U.S. Department of Education			(154)	1,255,674	1,321,381	(65,861)
U.S. Department of Agriculture						
Passed Through Kansas Department of Education (KSDE)						
Child Nutrition Cluster						
School Breakfast Program	10.553	DO 333	-	98,060	98,060	-
National School Lunch Program	10.555	DO 333	-	374,431	374,431	-
Summer Food Service Program	10.559	DO 333	-	118,221	118,221	-
Total Child Nutrition Cluster			-	590,712	590,712	-
Local Food for Schools Cooperative Agreement Program	10.185	DO 333	-	3,510	3,510	-
Total U.S. Department of Agriculture			-	594,222	594,222	-

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, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2025	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2025
U.S. Department of Health & Human Services						
Passed through Child Care Aware of Kansas						
CCDF Cluster						
COVID-19 Child Care and Development Block Grant	93.575		$ 64,800	$ -	$ 64,800	$ -
Total CCDF Cluster			64,800	-	64,800	-
Passed through Kansas Department of Education (KSDE)						
COVID-19-Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323	DO 333	(22,196)	35,953	13,757	-
Total U.S. Department of Health & Human Services			42,604	35,953	78,557	-
U.S. Department of Treasury						
Passed through Kansas Department of Education (KSDE)						
COVID-19 State and Local Fiscal Recovery	21.027	DO 333	-	45,410	45,410	-
Total U.S. Department of Treasury			-	45,410	45,410	-
Total Expenditures of Federal Awards			$ 42,450	$ 1,931,259	$ 2,039,570	$ (65,861)

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, 2025

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, 2025. 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, 2025

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:

Federal Assistance Listing Number	NAME OF FEDERAL PROGRAM
	CCDF Cluster:
93.575	COVID-19 Child Care and Development Block Grant
	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, 2025

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2025-001 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.

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

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

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.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF EDUCATION

CCDF Cluster – Federal Assistance Listing Number 93.575. No reportable findings or questioned costs for the year ended June 30, 2025.

Special Education Cluster – Federal Assistance Listing Number 84.027 and 84.173. No reportable findings or questioned costs for the year ended June 30, 2025.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 8

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2025

Financial Statement Audit Findings

INTERNAL CONTROL

2024-001 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.

Federal Award Findings

U.S. DEPARTMENT OF EDUCATION

COVID-19 – Child Care and Development Block Grant – Federal Assistance Listing Number 93.575
No prior year reportable findings.

Special Education Cluster – Federal Assistance Listing Number 84.027 and 84.173

2024-002 Significant Deficiency

Condition: During the review of program expenditures for the Title VIB Targeted Improvement Plan (TIP) grant, we noted that most of the expenditures were recorded with journal entries to the TIP Grant expenditure accounts rather than coding them directly to the program accounts.

Recommendations: We recommend that the District determine what they are expending the TIP grant for and more accurately code the expenditures to the correct accounts.

Current Status: The Special Education Coop office staff established procedures to more accurately code TIP grant expenditures when they are paid rather than reclassifying them with journal entries at the end of the year.