UNIFIED SCHOOL DISTRICT NO. 333

Concordia, Kansas

FINANCIAL STATEMENT AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2024

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas
June 30, 2024

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, 2024

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2024

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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, 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 Unified School District No. 333, Concordia, Kansas as of June 30, 2024, 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, 2024, 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 17, 2025 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 17, 2025

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2024

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	$ -	$ -	$ 10,087,347	$ 10,087,347	$ -	$ 137,060	$ 137,060
Supplemental General Fund	77,210	-	3,284,472	3,283,021	78,661	431,378	510,039
Special Purpose Funds							
Special Education Cooperative Fund	2,238,489	-	5,123,151	4,903,097	2,458,543	407,583	2,866,126
Preschool-Aged At Risk Fund	100,000	-	171,983	140,447	131,536	20,208	151,744
At Risk (K-12) Fund	6,793	-	1,853,122	1,844,422	15,493	165,378	180,871
Bilingual Education Fund	10,000	-	39,409	39,409	10,000	4,037	14,037
Virtual Education Fund	-	-	-	-	-	-	-
Capital Outlay Fund	436,409	-	2,871,799	1,274,490	2,033,718	210,968	2,244,686
Driver Training Fund	35,091	-	17,815	26,748	26,158	-	26,158
Food Service Fund	189,061	-	843,979	938,785	94,255	36,497	130,752
Professional Development Fund	37,257	-	114,255	56,962	94,550	-	94,550
Special Education Fund	350,335	-	1,831,504	1,831,839	350,000	2,748	352,748
Career & Postsecondary Education Fund	109,220	-	237,023	279,155	67,088	34,237	101,325
Textbook & Student Material Revolving Fund	50,779	-	67,504	57,997	60,286	-	60,286
KPERS Special Retirement Contribution Fund	-	-	1,435,926	1,435,926	-	-	-
Contingency Reserve Fund	1,425,780	-	158,262	-	1,584,042	-	1,584,042
Gifts & Grants Fund	40,222	-	305,855	170,534	175,543	-	175,543
Parents as Teachers Fund	15,779	-	196,829	183,211	29,397	13,529	42,926
Federal Funds	(139,482)	-	1,104,420	922,488	42,450	113,783	156,233
District Activity Funds	40,146	-	116,912	112,983	44,075	-	44,075

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

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2024

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	$ 407,267	$ -	$ 208,715	$ 110,042	$ 505,940	$ -	$ 505,940
Trust Funds							
Donald Wade Scholarship Fund	4,040	-	39	-	4,079	-	4,079
Cheryl Laas Memorial Fund	2,214	-	13	1,000	1,227	-	1,227
Nicole Barleen Scholarship Fund	28,259	-	1,265	1,000	28,524	-	28,524
Terry Householder Scholarship Fund	4,972	-	10	-	4,982	-	4,982
Trevor Gennette Scholarship Fund	316	-	1,107	-	1,423	-	1,423
Dana Nelson Scholarship Fund	166	-	616	-	782	-	782
Doug Moore Scholarship Fund	899	-	739	500	1,138	-	1,138
K Christensen Scholarship Fund	-	-	500	-	500	-	500
Total Reporting Entity (Excluding Agency Funds)	$ 5,471,222	$ -	$ 30,074,571	$ 27,701,403	$ 7,844,390	$ 1,577,406	$ 9,421,796

Composition of Cash	
United Bank & Trust	
Checking	$ 9,130,104
Citizens National Bank	
Savings Accounts	16,311
Certificates of Deposit	22,500
Guaranty State Bank & Trust	
Certificates of Deposit	530,000
Total Cash	9,698,915
Agency Funds per Schedule 3	(277,119)
Total Reporting Entity (Excluding Agency Funds)	$ 9,421,796

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, 2024

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, 2024.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were 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. 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, 2024. 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
ELC Grant	$ (22,196)	$ 22,196
Title IV Part F	(154)	154

4. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $9,698,915 and the bank balance was $10,353,881. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $540,325 was covered by federal depository insurance, $9,813,556 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	162,141
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,431,254
General Fund	Bilingual Education Fund	K.S.A. 72-5167	34,133
General Fund	Capital Outlay Fund	K.S.A. 72-5167	900,531
General Fund	Professional Development Fund	K.S.A. 72-5167	95,306
General Fund	Special Education Fund	K.S.A. 72-5167	1,803,076
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	225,572
General Fund	Contingency Reserve	K.S.A. 72-5167	158,262
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	421,868
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	5,276

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $1,435,926 for the year ended June 30, 2024.

Net Pension Liability – At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $13,529,602. 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.

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, 2024 by the district for these retirees was $167,927.

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, 2024.

C. Compensated Absences

Vacation and Sick Leave

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

As of June 30, 2024, accumulated sick leave payable to certified employees totaled $73,094 and accumulated sick leave payable to classified employees totaled $33,503. Vacation leave payable to classified employees totaled $32,262 as of June 30, 2024.

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, 2024, 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, 2024, were as follows:

Issue	Interest Rate	Date Issued	Amount of Issue	Date of Final Maturity	Balance 7/1/2023	Additions	Reductions/ Payments	Balance 6/30/2024	Interest Paid
General Obligation Bond									
Series 2019	2.31%	11/1/2019	3,550,000	9/1/2033	3,480,000	-	30,000	3,450,000	80,042
Total General Obligation Bond					3,480,000	-	30,000	3,450,000	80,042
Finance Lease									
Track Lease	2.97%	11/13/2017	1,250,000	6/1/2024	191,941	-	191,941	-	5,827
Total Finance Lease					191,941	-	191,941	-	5,827
Total Contractual Indebtedness					$ 3,671,941	$ -	$ 221,941	$ 3,450,000	$ 85,869

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
2025	30,000	79,349	30,000	79,349
2026	330,000	75,190	330,000	75,190
2027	340,000	67,452	340,000	67,452
2028	355,000	59,425	355,000	59,425
2029	365,000	51,109	365,000	51,109
2030-2034	2,030,000	120,235	2,030,000	120,235
Total	$ 3,450,000	$ 452,760	$ 3,450,000	$ 452,760

UNIFIED SCHOOL DISTRICT NO. 333

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2024

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2024

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	$ 9,804,228	$ (19,143)	$ 302,262	$ 10,087,347	$ 10,087,347	$ -
Supplemental General Fund	3,297,319	(14,298)	-	3,283,021	3,283,021	-
Special Purpose Funds						
Special Education Cooperative Fund	7,880,489	-	-	7,880,489	4,903,097	(2,977,392)
Preschool-Aged At Risk Fund	225,000	-	-	225,000	140,447	(84,553)
At Risk (K-12) Fund	1,844,893	-	-	1,844,893	1,844,422	(471)
Bilingual Education Fund	53,500	-	-	53,500	39,409	(14,091)
Virtual Education Fund	15,000	-	-	15,000	-	(15,000)
Capital Outlay Fund	1,761,385	-		1,761,385	1,274,490	(486,895)
Driver Training Fund	49,841	-	-	49,841	26,748	(23,093)
Food Service Fund	993,199	-	-	993,199	938,785	(54,414)
Professional Development Fund	44,757	-	12,205	56,962	56,962	-
Special Education Fund	2,138,045	-	-	2,138,045	1,831,839	(306,206)
Career & Postsecondary Education Fund	365,420	-	-	365,420	279,155	(86,265)
KPERS Special Retirement Contribution Fund	1,534,820	-	-	1,534,820	1,435,926	(98,894)
Parents as Teachers Fund	219,919	-	-	219,919	183,211	(36,708)
Bond & Interest Fund						
Bond & Interest Fund	110,042	-	-	110,042	110,042	-

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-1

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 300,406	$ -	$ 300,406
State Reimbursements	1,856	-	1,856
State Aid	8,704,863	8,724,204	(19,341)
Special Education State Aid	1,080,222	1,080,024	198
Total Receipts	10,087,347	$ 9,804,228	$ 283,119
EXPENDITURES			
Instruction	1,674,277	$ 2,097,420	$ (423,143)
Student Support Services	88,273	100,300	(12,027)
Instructional Support Staff	333,732	238,000	95,732
General Administration	341,610	460,500	(118,890)
School Administration	738,380	758,200	(19,820)
Central Services	317,780	262,300	55,480
Operations & Maintenance	1,215,575	1,427,300	(211,725)
Supervision	392,525	321,000	71,525
Vehicle Operating Services	-	145,000	(145,000)
Vehicle & Maintenance Services	103,839	109,000	(5,161)
Other Student Transportation Services	214	1,200	(986)
Other Support Services	22,432	20,500	1,932
Community Services Operations	48,435	88,000	(39,565)
Outgoing Transfers			
Preschool-Aged At Risk Fund	162,141	125,000	37,141
At Risk Fund (K-12)	1,431,254	1,408,100	23,154
Bilingual Education Fund	34,133	40,000	(5,867)
Virtual Education Fund	-	15,000	(15,000)
Capital Outlay Fund	900,531	196,698	703,833
Driver Training Fund	-	8,000	(8,000)
Professional Development Fund	95,306	-	95,306
Special Education Fund	1,803,076	1,752,710	50,366
Career and Postsecondary Education Fund	225,572	230,000	(4,428)
Contingency Reserve	158,262	-	158,262
Adjustments to Comply with Legal Max	-	(19,143)	19,143
Legal General Fund Budget	10,087,347	9,785,085	302,262
Adjustment for Qualifying Budget Credits			
Reimbursements	-	302,262	(302,262)
Total Expenditures	10,087,347	$ 10,087,347	$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2023	-		
UNENCUMBERED CASH, June 30, 2024	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	$ 39,961	$ 26,760	$ 13,201
Current Tax	1,402,621	1,483,731	(81,110)
Delinquent Tax	10,545	12,757	(2,212)
Motor Vehicle Tax	108,788	104,314	4,474
Recreational Vehicle Tax	1,994	1,900	94
Commercial Vehicle Tax	7,443	6,955	488
Rental Excise Tax	40	-	40
Supplemental General State Aid	1,713,080	1,720,541	(7,461)
Total Receipts	3,284,472	$ 3,356,958	$ (72,486)
EXPENDITURES			
Instruction	2,629,364	$ 2,548,519	$ 80,845
Instructional Support Staff	226,513	300,300	(73,787)
Outgoing Transfers			
At Risk Fund (K-12)	421,868	430,000	(8,132)
Bilingual Education Fund	5,276	3,500	1,776
Career and Postsecondary Education Fund	-	15,000	(15,000)
Adjustments to Comply with Legal Max	-	(14,298)	14,298
Total Expenditures	3,283,021	$ 3,283,021	$ -
Receipts Over (Under) Expenditures	1,451		
UNENCUMBERED CASH, July 1, 2023	77,210		
UNENCUMBERED CASH, June 30, 2024	$ 78,661		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

SPECIAL EDUCATION COOPERATIVE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Payments from Districts in Coop	$ 4,055,697	$ 4,400,000	$ (344,303)
Interest on Idle Funds	14,686	7,000	7,686
Other Revenue from Local Sources	5,509	100,000	(94,491)
Federal Aid	786,691	900,000	(113,309)
Medicaid	260,568	235,000	25,568
Total Receipts	5,123,151	$ 5,642,000	$ (518,849)
EXPENDITURES			
Instruction	3,753,921	$ 6,018,039	$ (2,264,118)
Student Support Services	800,706	1,355,000	(554,294)
Instructional Support Staff	6,241	26,700	(20,459)
School Administration	338,171	471,500	(133,329)
Operations & Maintenance	4,058	9,250	(5,192)
Total Expenditures	4,903,097	$ 7,880,489	$ (2,977,392)
Receipts Over (Under) Expenditures	220,054		
UNENCUMBERED CASH, July 1, 2023	2,238,489		
UNENCUMBERED CASH, June 30, 2024	$ 2,458,543		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

PRESCHOOL-AGED AT RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	$ 9,842	$ -	$ 9,842
Incoming Transfer			
General Fund	162,141	125,000	37,141
Total Receipts	171,983	$ 125,000	$ 46,983
EXPENDITURES			
Instruction	107,030	$ 184,000	$ (76,970)
Student Transportation Services	29,843	41,000	(11,157)
Other Support Services	3,574	-	3,574
Total Expenditures	140,447	$ 225,000	$ (84,553)
Receipts Over (Under) Expenditures	31,536		
UNENCUMBERED CASH, July 1, 2023	100,000		
UNENCUMBERED CASH, June 30, 2024	$ 131,536		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 1,431,254	$ 1,408,100	$ 23,154
Supplemental General Fund	421,868	430,000	(8,132)
Total Receipts	1,853,122	$ 1,838,100	$ 15,022
EXPENDITURES			
Instruction	1,463,069	$ 1,394,328	$ 68,741
Student Support Services	321,549	370,500	(48,951)
Instructional Support Staff	59,804	80,065	(20,261)
Total Expenditures	1,844,422	$ 1,844,893	$ (471)
Receipts Over (Under) Expenditures	8,700		
UNENCUMBERED CASH, July 1, 2023	6,793		
UNENCUMBERED CASH, June 30, 2024	$ 15,493		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

BILINGUAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 34,133	$ 40,000	$ (5,867)
Supplemental General Fund	5,276	3,500	1,776
Total Receipts	39,409	$ 43,500	$ (4,091)
EXPENDITURES			
Instruction	39,409	$ 53,500	$ (14,091)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2023	10,000		
UNENCUMBERED CASH, June 30, 2024	$ 10,000		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

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, 2023	-		
UNENCUMBERED CASH, June 30, 2024	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 20,224	$ 7,536	$ 12,688
Current Tax	647,845	636,687	11,158
Delinquent Tax	5,200	6,438	(1,238)
Motor Vehicle Tax	53,075	50,915	2,160
Recreational Vehicle Tax	975	927	48
Commercial Vehicle Tax	3,738	3,395	343
Rental Excise Tax	19	-	19
Interest on Idle Funds	69,323	-	69,323
Other Revenue from Local Sources	127,290	75,096	52,194
Reimbursements	502,401	-	502,401
Federal Aid	196,144	-	196,144
State Aid	345,034	347,284	(2,250)
Incoming Transfer			
General Fund	900,531	196,698	703,833
Total Receipts	2,871,799	$ 1,324,976	$ 1,546,823
EXPENDITURES			
Instruction	148,906	$ 50,000	$ 98,906
General Administration	-	2,200	(2,200)
Operations & Maintenance	856,304	1,200,000	(343,696)
Vehicle Services & Maintenance	-	150,000	(150,000)
Land Improvement	197,768	200,000	(2,232)
Architectural & Engineering Services	1,125	-	1,125
Building Improvements	70,387	159,185	(88,798)
Total Expenditures	1,274,490	$ 1,761,385	$ (486,895)
Receipts Over (Under) Expenditures	1,597,309		
UNENCUMBERED CASH, July 1, 2023	436,409		
UNENCUMBERED CASH, June 30, 2024	$ 2,033,718		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 6,815	$ 6,750	$ 65
Other Revenue From Local Sources	11,000	-	11,000
Incoming Transfer			
General Fund	-	8,000	(8,000)
Total Receipts	17,815	$ 14,750	$ 3,065
EXPENDITURES			
Instruction	26,163	$ 49,841	$ (23,678)
Vehicle Operations & Maintenance Services	585	-	585
Total Expenditures	26,748	$ 49,841	$ (23,093)
Receipts Over (Under) Expenditures	(8,933)		
UNENCUMBERED CASH, July 1, 2023	35,091		
UNENCUMBERED CASH, June 30, 2024	$ 26,158		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Lunch Receipts	$ 165,667	$ 186,100	$ (20,433)
Breakfast Receipts	19,332	27,450	
Adult & Ala Carte Receipts	13,330	18,998	(5,668)
Miscellaneous Receipts	4,519	-	4,519
State Aid	6,118	5,240	878
Federal Aid	635,013	566,350	68,663
Total Receipts	843,979	$ 804,138	$ 47,959
EXPENDITURES			
Operations & Maintenance	3,486	$ 2,100	$ 1,386
Food Service Operations	935,299	991,099	(55,800)
Total Expenditures	938,785	$ 993,199	$ (54,414)
Receipts Over (Under) Expenditures	(94,806)		
UNENCUMBERED CASH, July 1, 2023	189,061		
UNENCUMBERED CASH, June 30, 2024	$ 94,255		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 6,744	$ 7,500	$ (756)
State Reimbursement	175	-	175
Reimbursements	12,030	-	12,030
Incoming Transfer			
General Fund	95,306	-	95,306
Total Receipts	114,255	$ 7,500	$ 106,755
EXPENDITURES			
Instructional Support Staff	56,962	$ 44,757	$ 12,205
Adjustment for Qualifying Budget Credits			
Reimbursements	-	12,205	(12,205)
Total Expenditures	56,962	$ 56,962	$ -
Receipts Over (Under) Expenditures	57,293		
UNENCUMBERED CASH, July 1, 2023	37,257		
UNENCUMBERED CASH, June 30, 2024	$ 94,550		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	$ 28,428	$ 35,000	$ (6,572)
Incoming Transfer			
General Fund	1,803,076	1,752,710	50,366
Total Receipts	1,831,504	$ 1,787,710	$ 43,794
EXPENDITURES			
Instruction	1,785,207	$ 2,080,245	$ (295,038)
Supervision	46,632	40,100	6,532
Vehicle Operating Services	-	17,700	(17,700)
Total Expenditures	1,831,839	$ 2,138,045	$ (306,206)
Receipts Over (Under) Expenditures	(335)		
UNENCUMBERED CASH, July 1, 2023	350,335		
UNENCUMBERED CASH, June 30, 2024	$ 350,000		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	$ 11,451	$ -	$ 11,451
State Aid	-	16,200	(16,200)
Incoming Transfers			
General Fund	225,572	230,000	(4,428)
Supplemental General Fund	-	15,000	(15,000)
Total Receipts	237,023	$ 261,200	$ (24,177)
EXPENDITURES			
Instruction	279,155	$ 365,420	$ (86,265)
Total Expenditures	279,155	$ 365,420	$ (86,265)
Receipts Over (Under) Expenditures	(42,132)		
UNENCUMBERED CASH, July 1, 2023	109,220		
UNENCUMBERED CASH, June 30, 2024	$ 67,088		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Textbook	Student Material	Total
RECEIPTS			
Rental Fees & Books	$ 31,881	$ 34,388	$ 66,269
Miscellaneous Receipts	-	1,235	1,235
Total Receipts	31,881	35,623	67,504
EXPENDITURES			
Instruction	26,477	31,520	57,997
Receipts Over (Under) Expenditures	5,404	4,103	9,507
UNENCUMBERED CASH, July 1, 2023	7,439	43,340	50,779
UNENCUMBERED CASH, June 30, 2024	$ 12,843	$ 47,443	$ 60,286

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 1,435,926	$ 1,534,820	$ (98,894)
EXPENDITURES			
Instruction	1,025,969	$ 1,096,629	$ (70,660)
Student Support Services	103,243	110,353	(7,110)
Instructional Support Staff	45,375	48,499	(3,124)
General Administration	31,447	33,613	(2,166)
School Administration	98,936	105,749	(6,813)
Central Services	12,636	13,506	(870)
Operations & Maintenance	55,427	59,244	(3,817)
Student Transportation Services	29,149	31,159	(2,010)
Food Service	33,744	36,068	(2,324)
Total Expenditures	1,435,926	$ 1,534,820	$ (98,894)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2023	-		
UNENCUMBERED CASH, June 30, 2024	$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	
Incoming Transfer	
General Fund	$ 158,262
EXPENDITURES	-
Receipts Over (Under) Expenditures	158,262
UNENCUMBERED CASH, July 1, 2023	1,425,780
UNENCUMBERED CASH, June 30, 2024	$ 1,584,042

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

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	$ -	$ -	$ -	$	$ 16,479	$ 16,479	$ -	$ 16,479
Contributions & Donations	-	5,600	-	254,150	29,626	289,376	200,000	89,376
Total Receipts	-	5,600	-	254,150	46,105	305,855	$ 200,000	$ 105,855
EXPENDITURES								
Instruction	-	13,575	913	100,815	44,360	159,663	$ 215,613	$ (55,950)
Instructional Support Staff	-	-	-	9,466	1,405	10,871	23,500	(12,629)
Total Expenditures	-	13,575	913	110,281	45,765	170,534	$ 239,113	$ (68,579)
Receipts Over (Under) Expenditures	-	(7,975)	(913)	143,869	340	135,321		
UNENCUMBERED CASH, July 1, 2023	1,000	11,777	1,333	-	26,112	40,222		
UNENCUMBERED CASH, June 30, 2024	$ 1,000	$ 3,802	$ 420	$ 143,869	$ 26,452	$ 175,543		

* 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 Ended June 30, 2024

PARENTS AS TEACHERS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Payments from Other Districts	$ 63,000	$ 63,000	$ -
Other Revenue from Local Sources	17,689	25,000	(7,311)
State Aid	116,140	116,140	-
Total Receipts	196,829	$ 204,140	$ (7,311)
EXPENDITURES			
Instructional Support Staff	183,211	$ 219,919	$ (36,708)
Receipts Over (Under) Expenditures	13,618		
UNENCUMBERED CASH, July 1, 2023	15,779		
UNENCUMBERED CASH, June 30, 2024	$ 29,397		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

FEDERAL FUNDS

	Child Care Aware Grant	ELC Grant	Carl Perkins Grant	Title I	Title IIA Improving Teacher Quality	Title IV Part A & F	Preschool Development	ESSER III	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS											
Federal Aid	$ 66,800	$ 152,517	$ -	$ 231,727	$ 36,653	$ 81,671	$ 60,905	$ 466,010	$ 1,096,283	$ 1,156,451	$ (60,168)
Other Revenue from Local Sources	-	-	5,781	-	-	2,356	-	-	8,137	-	8,137
Total Revenue	66,800	152,517	5,781	231,727	36,653	84,027	60,905	466,010	1,104,420	$ 1,156,451	$ (52,031)
EXPENDITURES											
Instruction	-	-	4,496	231,727	36,653	20,252	53,073	349,354	695,555	$ 756,009	$ (60,454)
Student Support Services	-	49,015	-	-	-	-	-	61,780	110,795	159,070	(48,275)
Instructional Support Staff	-	-	175	-	-	63,929	-	-	64,104	-	64,104
Operations & Maintenance	-		-	-	-	-	-	40,000	40,000	100,000	(60,000)
Student Transportation Services		-	-	-	-	-	-	2,202	2,202	-	2,202
Vehicle Operating Services	-	-	-	-	-	-	-	-	-	3,000	(3,000)
Community Services	2,000	-	-	-	-	-	7,832	-	9,832	-	9,832
Total Expenditures	2,000	49,015	4,671	231,727	36,653	84,181	60,905	453,336	922,488	$ 1,018,079	$ (95,591)
Receipts Over (Under) Expenditures	64,800	103,502	1,110	-	-	(154)	-	12,674	181,932		
UNENCUMBERED CASH, July 1, 2023	-	(125,698)	(1,110)	-	-	-	-	(12,674)	(139,482)		
UNENCUMBERED CASH, June 30, 2024	$ 64,800	$ (22,196)	$ -	$ -	$ -	$ (154)	$ -	$ -	$ 42,450		

* 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 Ended June 30, 2024

DISTRICT ACTIVITY FUNDS

	Actual
RECEIPTS	$ 116,912
EXPENDITURES	112,983
Receipts Over (Under) Expenditures	3,929
UNENCUMBERED CASH, July 1, 2023	40,146
UNENCUMBERED CASH, June 30, 2024	$ 44,075

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2024

BOND & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	$ 6,988	$ 4,677	$ 2,311
Current Tax	124,698	123,281	1,417
Delinquent Tax	1,700	2,230	(530)
Motor Vehicle Tax	17,590	16,880	710
Recreational Vehicle Tax	324	308	16
Commercial Vehicle Tax	1,288	1,125	163
Rental Excise Tax	6	-	6
State Aid	56,121	56,121	-
Total Receipts	208,715	$ 204,622	$ 4,093
EXPENDITURES			
Principal	30,000	$ 30,000	$ -
Interest	80,042	80,042	-
Total Expenditures	110,042	$ 110,042	$ -
Receipts Over (Under) Expenditures	98,673		
UNENCUMBERED CASH, July 1, 2023	407,267		
UNENCUMBERED CASH, June 30, 2024	$ 505,940		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

DONALD WADE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 39
EXPENDITURES	-
Receipts Over (Under) Expenditures	39
UNENCUMBERED CASH, July 1, 2023	4,040
UNENCUMBERED CASH, June 30, 2024	$ 4,079

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

CHERYL LAAS MEMORIAL FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 13
EXPENDITURES	
Scholarship	1,000
Receipts Over (Under) Expenditures	(987)
UNENCUMBERED CASH, July 1, 2023	2,214
UNENCUMBERED CASH, June 30, 2024	$ 1,227

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

NICOLE BARLEEN SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 265
Donations	1,000
Total Receipts	1,265
EXPENDITURES	
Scholarship	1,000
Receipts Over (Under) Expenditures	265
UNENCUMBERED CASH, July 1, 2023	28,259
UNENCUMBERED CASH, June 30, 2024	$ 28,524

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

TERRY HOUSEHOLDER SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest on Idle Funds	$ 10
EXPENDITURES	-
Receipts Over (Under) Expenditures	10
UNENCUMBERED CASH, July 1, 2023	4,972
UNENCUMBERED CASH, June 30, 2024	$ 4,982

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

TREVOR GENNETTE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 1,107
EXPENDITURES	-
Receipts Over (Under) Expenditures	1,107
UNENCUMBERED CASH, July 1, 2023	316
UNENCUMBERED CASH, June 30, 2024	$ 1,423

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

DANA NELSON SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundations	$ 616
EXPENDITURES	-
Receipts Over (Under) Expenditures	616
UNENCUMBERED CASH, July 1, 2023	166
UNENCUMBERED CASH, June 30, 2024	$ 782

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-28

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

DOUG MOORE SCHOLARSHIP FUND

	Actual
RECEIPTS	
Greater Salina Community Foundation	$ 739
EXPENDITURES	
Scholarship	500
Receipts Over (Under) Expenditures	239
UNENCUMBERED CASH, July 1, 2023	899
UNENCUMBERED CASH, June 30, 2024	$ 1,138

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-29

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2024

K CHRISTENSEN SCHOLARSHIP FUND

	Actual
RECEIPTS	
Donation	$ 500
EXPENDITURES	-
Receipts Over (Under) Expenditures	500
UNENCUMBERED CASH, July 1, 2023	-
UNENCUMBERED CASH, June 30, 2024	$ 500

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2024

AGENCY FUNDS

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds	$ 187,973	$ 266,943	$ 292,630	$ 162,286
Payroll Hold-Backs USD 333	73,315	96,715	97,447	72,583
Payroll Hold-Backs LCNCK	38,245	39,098	35,093	42,250
Student Activity Sales Tax	472	11,020	11,492	-
Total	$ 300,005	$ 413,776	$ 436,662	$ 277,119

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES & UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2024

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	$ 18,679	$ -	$ 66,339	$ 65,632	$ 19,386	$ -	$ 19,386
Mills Memorial Student Assistance	5,718	-	-	123	5,595	-	5,595
Panther Pantry	500	-	-	120	380	-	380
Music Festival	2,074	-	-	-	2,074	-	2,074
Business Production	102	-	-	-	102	-	102
Cat Scratch Productions	1,010	-	500	190	1,320	-	1,320
Library	-	-	12	12	-	-	-
Athletics Concession	6,635	-	37,699	37,377	6,957	-	6,957
Renaissance	5,428	-	12,362	9,529	8,261	-	8,261
Total District Activity Funds	$ 40,146	$ -	$ 116,912	$ 112,983	$ 44,075	$ -	$ 44,075

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2024

STUDENT ACTIVITY FUNDS

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School Student Council	$ 2,638	$ 4,373	$ 4,973	$ 2,038
Junior High Student Council	5,187	-	300	4,887
Clay Shooting	26,598	3,244	11,489	18,353
Con Global Action Team	500	-	-	500
Kay Club	-	515	-	515
Chess Club	550	202	362	390
National Honor Society	235	-	-	235
Scholar Bowl	186	444	554	76
Football & Weight Club	1	-	-	1
Art Club	325	-	-	325
Cheerleaders	2,030	4,301	4,803	1,528
Dance Squad	2,960	4,224	4,163	3,021
National Forensic League	1,898	-	210	1,688
Friends of Rachel	2,625	970	1,973	1,622
F.B.L.A.	859	250	152	957
Junior High Band	324	485	700	109
High School Band	5,913	68,769	73,875	807
F.C.C.L.A.	825	28	197	656
F.F.A. Greenhouse	1,095	763	425	1,433
F.F.A.	29,127	40,501	46,595	23,033
F.F.A. Fruit	15,144	35,152	31,552	18,744
F.F.A. Scholarship	4,626	360	-	4,986
Skills USA	86	-	-	86
F.C.A.	579	728	107	1,200
Junior High Cheer	370	11,420	3,016	8,774
High School Vocal Music	30,873	60,693	83,078	8,488
Softball Club	3,119	958	376	3,701
Baseball Club	357	919	614	662
Volleyball Club	2,517	-	850	1,667
Golf Club	245	80	-	325
Tennis Club	951	810	311	1,450
Drama Club	2,531	1,861	655	3,737
Science Club	1,867	-	-	1,867
Foreign Language Club	480	-	-	480
Cross Country Club	2,643	1,065	229	3,479
Track Club	1,513	2,017	1,279	2,251
S.A.D.D.	820	971	1,591	200
Wrestling Club	3,540	4,524	5,371	2,693
Girls Basketball	325	602	-	927
Boys Basketball	81	723	803	1

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2024

STUDENT ACTIVITY FUNDS (Cont.)

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Football Team	$ 1,765	$ 3,703	$ 3,365	$ 2,103
Student/Alumni/Community	940	-	-	940
Life Skills	424	225	270	379
Functional Special Ed	65	-	-	65
Graduated Classes	12,527	3,373	50	15,850
Class of 2024	3,530	523		4,053
Class of 2025	3,460	4,109	5,345	2,224
Class of 2026	2,864	407	-	3,271
Class of 2027	1,736	687	-	2,423
Class of 2028	746	1,774	-	2,520
Class of 2029	3,373	190	2,997	566
Total Student Organization Funds	$ 187,973	$ 266,943	$ 292,630	$ 162,286

UNIFIED SCHOOL DISTRICT NO. 333

SINGLE AUDIT SECTION

FOR THE YEAR ENDED JUNE 30, 2024

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 17, 2025

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, 2024, 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 17, 2025. 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 (2024-001).

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 17, 2025.

Unified School District No. 333's Response to Findings

Unified School District No. 333's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Unified School District No. 333's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on 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 17, 2025

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 17, 2025

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, 2024. 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, 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 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.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 333's response to the noncompliance findings identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-002 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Unified School District No. 333's response to the internal control over compliance findings identified in our compliance audit 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 compliance and, accordingly, we express no opinion on the response.

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 17, 2025

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2023	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2024
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	$ -	$ 741,910	$ 741,910	$ -
Special Education-Preschool Grants	84.173	DO 333	-	44,781	44,781	-
Total Special Education Cluster (IDEA)			-	786,691	786,691	-
Title I - Grants to Local Educational Agencies	84.010	DO 333	-	231,727	231,727	-
Title II - Improving Teacher Quality State Grants	84.367	DO 333	-	36,653	36,653	-
Title IV A - Student Support & Academic Enrichment Program	84.424A	DO 333	-	22,061	22,061	-
Title IV F - Bipartisan Strong Connections Grant	84.424F	DO 333	-	59,610	59,764	(154)
COVID-19 - Education Stabilization Fund						
American Rescue Plan - ESSER	84.425U	DO 333	(12,674)	466,010	453,336	-
Total U.S. Department of Education			(12,674)	1,602,752	1,590,232	(154)
U.S. Department of Agriculture						
Passed Through Kansas Department of Education (KSDE)						
Child Nutrition Cluster						
School Breakfast Program	10.553	DO 333	-	92,130	92,130	-
National School Lunch Program	10.555	DO 333	-	388,452	388,452	-
Summer Food Service Program	10.559	DO 333	-	147,209	147,209	-
Total Child Nutrition Cluster			-	627,791	627,791	-
Local Food for Schools Cooperative Agreement Program	10.185	DO 333	-	7,222	7,222	-
Total U.S. Department of Agriculture			-	635,013	635,013	-

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, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2023	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2024
U.S. Department of Health & Human Services						
Passed through Kansas Department of Education (KSDE)						
COVID-19-Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323	DO 333	$ (321,842)	$ 348,661	$ 49,015	$ (22,196)
Passed through Kansas Department of Education (KSDE)						
CCDF Cluster						
Child Care and Development Block Grant	93.575	DO 333	-	127,705	62,905	64,800
Total CCDF Cluster			-	127,705	62,905	64,800
Total U.S. Department of Health & Human Services			(321,842)	476,366	111,920	42,604
Total Expenditures of Federal Awards			$ (334,516)	$ 2,714,131	$ 2,337,165	$ 42,450

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, 2024

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, 2024. 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, 2024

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?	x Yes __ 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
84.425	COVID-19-Economic Stabilization Fund
	Special Education Cluster:
84.027	Special Education – Grants to States
84.173	Special Education – Preschool Grants

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2024-001 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

COVID-19-Economic Stabilization Fund – Federal Assistance Listing Number 84.425. No reportable findings or questioned costs for the year ended June 30, 2024.

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.

Criteria: Internal controls should be in place to ensure that costs are correctly charged to the expenditure accounts when incurred and that costs are adequately documented and supported.

Cause: The Special Education Coop had high turnover of office staff and procedures where not in place to properly code the expenditures to the TIP grant accounts.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Cont.)

Effect: Expenditures were incorrectly posted to the incorrect expenditure accounts and journal entries were made to reclassify.

Context: Spreadsheets were provided documenting expenditures that should have been coded to the TIP grant. However, tracing the journal entries to specific expenditures was difficult for some transactions. Questioned costs are less than $25,000.

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.

Views of Responsible Officials and Planned Corrective Actions: The Special Education Coop office staff will establish 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.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2024

Financial Statement Audit Findings

INTERNAL CONTROL

2023-001 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.

2023-002 Financial Statement Preparation

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

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

Current Status: The Business Office Manager/Treasurer has taken a class to increase their knowledge of financial reporting.

Federal Award Findings

U.S. DEPARTMENT OF EDUCATION

COVID-19 - Economic Stabilization Fund – Federal Assistance Listing Number 84.425
No prior year reportable findings.

Special Education Cluster – Federal Assistance Listing Number 84.027 and 84.173
No prior year reportable findings.