Unified School District Number 214

Ulysses, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2024

Medill & Thooft, CPA
Certified Public Accountants
Ulysses, Kansas

Unified School District Number 214
Ulysses, Kansas
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For the Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 214
Ulysses, Kansas 67880

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 214 which comprise the statement of receipts, expenditures, and unencumbered cash as of 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 214, as of June 30, 2024, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 214, 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* as described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unified School District Number 214, 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 Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 214, on the basis of the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control

relevant to the preparation and fair presentation of financial statement that are 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 Number 214's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial double 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 opinion. 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 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 generally accepted 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 Number 214's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 214's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 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, schedule of regulatory basis receipts and expenditures - agency funds, schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 214 as of and for the year ended June 30, 2023 (not presented herein), and have issued our reported thereon dated December 8, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the Unified School District Number 214's basic financial statement. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is 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 themselves, 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 November 27, 2024, on our consideration of the Unified School District Number 214'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 Number 214'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 Number 214's internal control over financial reporting and compliance.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

November 27, 2024

Unified School District Number 214

Ulysses, Kansas

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Unified School District Number 214
Ulysses, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General	$ -	$ 177	$ 12,812,931	$ 12,813,108	$ -	$ 97,094	$ 97,094
Supplemental General	171,483	-	4,069,993	4,035,465	206,011	379,322	585,333
Special Purpose Funds:							
KPERS Special Retirement	-	-	1,341,054	1,341,054	-	-	-
Adult Education	60,931	-	60,520	59,769	61,682	2,597	64,279
Preschool-Aged At-Risk	115,833	-	135,000	138,642	112,191	-	112,191
At-Risk (K-12)	826,724	-	3,211,350	3,115,723	922,351	-	922,351
Bilingual Education	144,511	-	505,000	507,135	142,376	-	142,376
Virtual Education	418,359	-	-	55,454	362,905	-	362,905
Capital Outlay	3,127,208	-	2,355,895	918,823	4,564,280	350,698	4,914,978
Driver Training	72,217	-	-	-	72,217	-	72,217
Food Service	450,369	-	1,066,276	1,004,293	512,352	-	512,352
Professional Development	48,756	-	24,547	34,382	38,921	200	39,121
Hickok Day Care	-	-	178,858	50,472	128,386	-	128,386
Special Education	904,846	-	1,548,435	1,545,795	907,486	-	907,486
Career and Postsecondary Education	201,777	-	476,494	479,390	198,881	2,554	201,435
Contingency Reserve	1,072,531	-	-	-	1,072,531	-	1,072,531
Rec. Commission - General	86,230	-	1,052,555	1,065,000	73,785	-	73,785
Rec. Commission - Emp. Benefits	27,184	-	45,651	64,000	8,835	-	8,835
Textbook Rental	427,436	-	154,798	35,257	546,977	-	546,977
State, Federal and Other Grants	(876,025)	-	2,092,832	1,585,948	(369,141)	88,746	(280,395)
Health Insurance	1,565,971	-	1,627,953	1,485,297	1,708,627	-	1,708,627
District Activity	73,377	-	448,063	448,571	72,869	-	72,869
Bond and Interest Fund:							
Bond & Interest	138,819	-	-	-	138,819	-	138,819
Total Primary Government	$ 9,058,537	$ 177	$ 33,208,205	$ 30,783,578	$ 11,483,341	$ 921,211	$ 12,404,552

Composition Of Cash	
Demand Deposits	$ 5,147,260
Money Markets	5,934,427
Certificate of Deposits	2,000,000
Total Cash	$ 13,081,687
Agency Funds Per Schedule 4	(166,182)
Total Reporting Entity (Excluding Agency Funds)	$ 12,915,505

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

Unified School District Number 214

Ulysses, Kansas

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Unified School District Number 214
Ulysses, Kansas
Notes to the Financial Statement
June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District Number 214, Ulysses, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 214 (the District), the municipality but does not include its related municipal entities. The related municipal entity, which was established to benefit the District and/or its constituents, has been elected by the board not to be included in the District's reporting entity.

Component Unit

1. *Grant County Recreation Commission* - The Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

b) Regulatory Basis Fund Types

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

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

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

c) Basis of Accounting

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 regulatory 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 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 adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral 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. The budget was amended for General Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 and the following special purpose funds:

Contingency Reserve Fund, Textbook Rental Fund, Health Care Fund, and State, Federal and Other Grant 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.

NOTE 2 – 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 investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods".

NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

At June 30, 2024 the carrying amount of the District's deposits, including certificates of deposit, was $12,404,552 and the bank balance was $15,071,469. The bank balance was held by three banks. Approximately 87% of the bank balance was held in two of the banks, resulting in a concentration of credit risk. Of the bank balance, $4,824,955 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institution's 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. The District had no investments of this type at June 30, 2024.

NOTE 3 – RETIREMENT PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contribution 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 the 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 billon 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 KEPRS-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, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfer 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.

NOTE 3 – RETIREMENT PLAN, CONTINUED

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,341,054 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 $13,349,920. 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 contribution 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 the financial statement.

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.

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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) *Sick Leave.* District employees who regularly work more than thirty-five hours per week earn between ten and sixty days. Classified employees may accumulate unused sick leave from previous years up to sixty days. Certified staff accumulates all of the prior year's sick leave, plus 10 days up to a maximum of sixty days. Employees have the right to donate up to three of his/her sick leave days to another employee of the district in each contract period.

c) *Personal Days*. All full-time employees, defined as working either thirty hours or over, receive three personal business days per year, accumulative to four during the fiscal year. Personal days of certified staff may be paid out at $100 a day with up to one personal day being carried over into the next contract year.

d) *Vacation Days.* Classified staff, the Superintendent and the Assistant Superintendent are eligible for vacation days. Classified staff receive vacation days range from 10 to 20 days based on years of service with the District. The Superintendent and/or Assistant Superintendent's vacation days, which range from 15 to 25 days, is based upon years of experience. Accumulated vacation is paid to employees upon termination, retirement or resignation. The liability for accumulated vacation pay is not shown on this financial statement in accordance with a statutory based financial statement.

Any vacation day carried over from preceding contract year that is not used by June 30th of the current contract year shall be forfeited.

e) *Payment for Unused Sick Leave*. The Board of Education shall pay each teacher, upon their request, amounts over 30 days of sick time at a rate dictated by the negotiated agreement and years of service with the district. Employees who retire from the district and do not obtain employment in another school district the next school year are eligible for the entire unused sick leave balance to be paid based on the negotiated agreement and years of service.

NOTE 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS, CONTINUED

f) *Termination Benefits.* Eligible employees of USD 214, who are prior to the age of 65, may elect to resign or retire with termination benefits. The employee shall be entitled to no more than three years of benefits and the benefits shall terminate in the event of death and no payment shall be made by the beneficiary. The district will not make early retirement incentive payments to any employee who has not already begun receiving retirement benefits from KPERS.

Eligible employees must be a current full-time employee and have twenty or more years employment service with USD 214 and has reached age 58. The maximum amount of payment will be $8,000 each year for three years.

NOTE 5 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

Fund Transferred Out:	Fund Transferred To:	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-6428	$ 330,000
General	Capital Outlay	K.S.A. 72-6428	166,641
General	Special Education	K.S.A. 72-6428	920,013
General	Career and Postsecondary Education	K.S.A. 72-6428	343,138
General	Preschool-Aged At-Risk	K.S.A. 72-6428	120,000
General	At-Risk (K-12)	K.S.A. 72-6428	2,535,350
Supplemental General	Adult Education	K.S.A. 72-6433	60,000
Supplemental General	Bilingual Education	K.S.A. 72-6433	175,000
Supplemental General	Special Education	K.S.A. 72-6433	555,000
Supplemental General	Professional Development	K.S.A. 72-6433	20,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	131,862
Supplemental General	Textbook	K.S.A. 72-6433	100,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-6433	15,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	676,000

NOTE 6 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and Interpretation by legal repetition of the Municipality.

There were no cash law or budget law violations for the year ending June 30, 2024.

NOTE 7 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District 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. There have been no significant reductions in insurance coverage in the 2024 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but two events are to be disclosed in this financial statement.

The District paid DHE Computer Systems $179,068 on October 11, 2024 for Chromebooks from the ESSER III fund.

A bid from T&M Stage for $170,276 with DCS managing the project to upgrade the Kepley Middle School Auditorium lighting system was approved on August 12, 2024.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

Unified School District Number 214

Ulysses, Kansas

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Unified School District Number 214
Ulysses, Kansas
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Certified Budget	Adjustment to comply with Legal Maximum	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:					
General	$ 13,007,191	$ (194,083)	$ 12,813,108	$ 12,813,108	$ -
Supplemental General	4,124,970	(89,505)	4,035,465	4,035,465	-
Special Purpose Funds:					
KPERS Special Retirement	1,474,392		1,474,392	1,341,054	(133,338)
Adult Education	119,728		119,728	59,769	(59,959)
Preschool-Aged At-Risk	240,833		240,833	138,642	(102,191)
At-Risk (K-12)	4,202,124		4,202,124	3,115,723	(1,086,401)
Bilingual Education	604,510		604,510	507,135	(97,375)
Virtual Education	539,359		539,359	55,454	(483,905)
Capital Outlay	4,473,195		4,473,195	918,823	(3,554,372)
Driver Training	72,217		72,217	-	(72,217)
Food Service	1,281,546		1,281,546	1,004,293	(277,253)
Professional Development	103,756		103,756	34,382	(69,374)
Special Education	2,563,346		2,563,346	1,545,795	(1,017,551)
Career and Postsecondary Education	651,776		651,776	479,390	(172,386)
Rec. Commission - General	1,065,000		1,065,000	1,065,000	-
Rec. Commission - Emp. Benefits	64,000		64,000	64,000	-
Debt Service Fund:					
Bond & Interest	-		-	-	-

Schedule 2-1

Unified School District Number 214
Ulysses, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 11,305,980	$ 11,849,645	$ 11,909,555	$ (59,910)
Mineral Production Tax	164,587	43,273	-	43,273
Special Education Aid	912,586	920,013	1,097,459	(177,446)
Total Receipts	12,383,153	12,812,931	$ 13,007,014	$ (194,083)
Expenditures				
Instruction	4,182,854	3,448,959	4,399,131	(950,172)
Student Support Services	246,610	118,826	271,250	(152,424)
Instructional Support Staff	203,719	234,242	217,350	16,892
General Administration	552,397	550,963	569,500	(18,537)
School Administration	1,108,757	1,122,107	1,143,400	(21,293)
Central Services	382,133	415,967	392,500	23,467
Operations and Maintenance	880,565	2,056,249	857,950	1,198,299
Student Transportation Services	350,613	367,258	394,910	(27,652)
Architectural & Engineering Services	-	83,395	-	83,395
Operating Transfers	4,475,505	4,415,142	4,761,200	(346,058)
Adjustment to Comply with Legal Max			(194,083)	194,083
Legal General Fund Budget	12,383,153	12,813,108	12,813,108	-
Adjustment for Qualifying Budget Credits	-	-	-	-
Total Expenditures	12,383,153	12,813,108	$ 12,813,108	-
Receipts Over (Under) Expenditures	-	(177)		$ (194,083)
Unencumbered Cash, July 1	-	-		
Prior Year Cancelled Encumbraces	-	177		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 214
Ulysses, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 1,940,072	$ 2,328,681	$ 16,446	$ 2,312,235
Delinquent Tax	37,512	32,519	9,780	22,739
Motor Vehicle Tax Collections	212,775	186,424	114,133	72,291
Recreational Vehicle Tax Collections	3,352	2,613	25,004	(22,391)
Supplemental State Aid	1,455,852	1,519,756	1,553,464	(33,708)
Total Receipts	3,649,563	4,069,993	$ 1,718,827	$ 2,351,166
Expenditures				
Instruction	937,292	921,514	1,017,176	(95,662)
Student Support Services	17,937	30,934	25,000	5,934
General Administration	193,218	121,002	215,500	(94,498)
School Administration	222,783	202,774	245,000	(42,226)
Operations and Maintenance	861,035	1,002,744	963,094	39,650
Student Transportation Services	41,445	23,635	66,500	(42,865)
Operating Transfers	1,488,182	1,732,862	1,592,700	140,162
Adjustment to Comply With Legal max			(89,505)	89,505
Total Expenditures	3,761,892	4,035,465	$ 4,035,465	-
Receipts Over (Under) Expenditures	(112,329)	34,528		$ 2,351,166
Unencumbered Cash, July 1	283,812	171,483		
Unencumbered Cash, June 30	$ 171,483	$ 206,011		

Schedule 2-3

Unified School District Number 214
Ulysses, Kansas
KPERS Special Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Revenue	$ 1,404,183	$ 1,341,054	$ 1,474,392	$ (133,338)
Total Receipts	1,404,183	1,341,054	$ 1,474,392	$ (133,338)
Expenditures				
Employee Benefits	1,404,183	1,341,054	1,474,392	(133,338)
Total Expenditures	1,404,183	1,341,054	$ 1,474,392	(133,338)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 214
Ulysses, Kansas
Adult Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 60,000	$ 60,000	$ 60,000	$ -
Miscellaneous Revenue	160	520	-	520
Total Receipts	60,160	60,520	$ 60,000	$ 520
Expenditures				
Instruction	57,725	57,234	109,728	(52,494)
Student Support Services	80	2,535	10,000	(7,465)
Total Expenditures	57,805	59,769	$ 119,728	(59,959)
Receipts Over (Under) Expenditures	2,355	751		$ 60,479
Unencumbered Cash, July 1	58,576	60,931		
Unencumbered Cash, June 30	$ 60,931	$ 61,682		

Schedule 2-5

Unified School District Number 214
Ulysses, Kansas
Preschool-Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 120,000	$ 135,000	$ 125,000	$ 10,000
Total Receipts	120,000	135,000	$ 125,000	$ 10,000
Expenditures				
Instruction	117,715	138,642	240,833	(102,191)
Total Expenditures	117,715	138,642	$ 240,833	-
Receipts Over (Under) Expenditures	2,285	(3,642)		$ 10,000
Unencumbered Cash, July 1	113,548	115,833		
Unencumbered Cash, June 30	$ 115,833	$ 112,191		

Unified School District Number 214
Ulysses, Kansas
At-Risk Fund (K-12)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 3,139,500	$ 3,211,350	$ 3,375,400	$ (164,050)
Total Receipts	3,139,500	3,211,350	$ 3,375,400	$ (164,050)
Expenditures				
Instruction	2,556,720	3,114,851	4,197,124	(1,082,273)
Instructional Support Staff	736	872	5,000	(4,128)
Total Expenditures	2,557,456	3,115,723	$ 4,202,124	(1,086,401)
Receipts Over (Under) Expenditures	582,044	95,627		$ 922,351
Unencumbered Cash, July 1	244,680	826,724		
Unencumbered Cash, June 30	$ 826,724	$ 922,351		

Schedule 2-7

Unified School District Number 214
Ulysses, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 437,182	$ 505,000	$ 460,000	$ 45,000
Total Receipts	437,182	505,000	$ 460,000	$ 45,000
Expenditures				
Instruction	435,675	507,135	604,510	(97,375)
Total Expenditures	435,675	507,135	$ 604,510	(97,375)
Receipts Over (Under) Expenditures	1,507	(2,135)		$ 142,375
Unencumbered Cash, July 1	143,004	144,511		
Unencumbered Cash, June 30	$ 144,511	$ 142,376		

Unified School District Number 214
Ulysses, Kansas
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 120,935	$ -	$ 121,000	$ (121,000)
Total Receipts	120,935	-	$ 121,000	$ (121,000)
Expenditures				
Instruction	55,364	55,454	539,359	(483,905)
Total Expenditures	55,364	55,454	$ 539,359	(483,905)
Receipts Over (Under) Expenditures	65,571	(55,454)		$ 362,905
Unencumbered Cash, July 1	352,788	418,359		
Unencumbered Cash, June 30	$ 418,359	$ 362,905		

Schedule 2-9

Unified School District Number 214
Ulysses, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 1,305,286	$ 1,287,863	$ 1,256,122	$ 31,741
Delinquent Tax	14,710	16,444	6,605	9,839
Motor Vehicle Tax	74,565	90,705	53,263	37,442
Recreation Vehicle Tax	1,177	1,190	11,669	(10,479)
Interest	205,543	568,739	-	568,739
Donations	34,695	47,301	-	47,301
Sale of Equipment	10,437	18,720	-	18,720
Insurance Claims	24,375	-	-	-
Rental Income	16,033	8,482	-	8,482
Miscellaneous	466	5,650	-	5,650
Transfer from General Fund	158,484	166,641	-	166,641
State Aid	421,967	144,160	144,160	-
Total Receipts	2,267,738	2,355,895	$ 1,471,819	$ 884,076
Expenditures				
Instruction	285,996	19,143	920,000	(900,857)
Student Support Services	-	-	-	-
General Administration	43,780	4,800	125,000	(120,200)
School Administration	5,117	-	25,000	(25,000)
Operations and Maintenance	54,983	15,873	575,000	(559,127)
Transportation	205,435	-	500,000	(500,000)
Site Improvements	100,760	3,518	1,292,495	(1,288,977)
Building Improvements	101,390	875,489	1,035,700	(160,211)
Total Expenditures	797,461	918,823	4,473,195	(3,554,372)
Receipts Over (Under) Expenditures	1,470,277	1,437,072		$ 4,438,448
Unencumbered Cash, July 1	1,656,931	3,127,208		
Unencumbered Cash, June 30	$ 3,127,208	$ 4,564,280		

Unified School District Number 214
Ulysses, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid	$ -	$ -	$ -	$ -
Student Fees	-	-	-	-
Transfer In	-	-	-	-
Total Receipts	-	-	$ -	$ -
Expenditures				
Instruction	-	-	72,217	(72,217)
Total Expenditures	-	-	$ 72,217	(72,217)
Receipts Over (Under) Expenditures	-	-		$ 72,217
Unencumbered Cash, July 1	72,217	72,217		
Unencumbered Cash, June 30	$ 72,217	$ 72,217		

Schedule 2-11

Unified School District Number 214
Ulysses, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 819,951	$ 849,494	$ 690,125	$ 159,369
State Aid	7,566	7,696	5,833	1,863
Charges for Services	134,714	139,629	135,218	4,411
Miscellaneous Revenue	12,629	69,457	-	69,457
Transfers In	17,126	-	-	-
Total Receipts	991,986	1,066,276	$ 831,176	$ 235,100
Expenditures				
Operations and Maintenance	195	-	-	-
Food Service Operation	969,979	1,004,293	1,281,546	(277,253)
Total Expenditures	970,174	1,004,293	$ 1,281,546	(277,253)
Receipts Over (Under) Expenditures	21,812	61,983		$ 512,353
Unencumbered Cash, July 1	428,557	450,369		
Unencumbered Cash, June 30	$ 450,369	$ 512,352		

Unified School District Number 214
Ulysses, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 4,750	$ 4,547	$ 15,000	$ (10,453)
Transfers In	40,000	20,000	40,000	(20,000)
Total Receipts	44,750	24,547	$ 55,000	$ (30,453)
Expenditures				
Instructional Support Staff	35,387	34,382	103,756	(69,374)
Total Expenditures	35,387	34,382	$ 103,756	(69,374)
Receipts Over (Under) Expenditures	9,363	(9,835)		$ 38,921
Unencumbered Cash, July 1	39,393	48,756		
Unencumbered Cash, June 30	$ 48,756	$ 38,921		

Schedule 2-13

Unified School District Number 214
Ulysses, Kansas
Hickok Day Care Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year	Current Year
Receipts		
Donations	$ -	$ 5,458
Grant Revenue	-	173,400
Total Receipts	-	178,858
Expenditures		
Student Support Services	-	31,375
School Administration	-	859
Operations and Maintenance	-	18,238
Total Expenditures	-	50,472
Receipts Over (Under) Expenditures	-	128,386
Unencumbered Cash, July 1	-	-
Unencumbered Cash, June 30	$ -	$ 128,386

Unified School District Number 214
Ulysses, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 912,586	$ 920,013	$ 1,097,500	$ (177,487)
ESSER - CARES Act Revenue	24,094	-	-	-
Transfers In	550,000	555,000	475,000	80,000
Medicaid Reimbursement	85,942	73,422	86,000	(12,578)
Total Receipts	1,572,622	1,548,435	$ 1,658,500	$ (110,065)
Expenditures				
Instruction	1,553,797	1,533,810	2,541,096	(1,007,286)
Vehicle Operating Services	1,046	2,016	11,500	(9,484)
Vehicle Service & Maintenance	6,658	9,969	10,750	(781)
Total Expenditures	1,561,501	1,545,795	$ 2,563,346	(1,017,551)
Receipts Over (Under) Expenditures	11,121	2,640		$ 907,486
Unencumbered Cash, July 1	893,725	904,846		
Unencumbered Cash, June 30	$ 904,846	$ 907,486		

Schedule 2-15

Unified School District Number 214
Ulysses, Kansas
Career and Post Secondary Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 425,000	$ 476,494	$ 450,000	$ 26,494
Total Receipts	425,000	476,494	$ 450,000	$ 26,494
Expenditures				
Instruction	417,154	467,309	626,276	(158,967)
Operations and Maintenance	2,113	12,081	25,500	(13,419)
Total Expenditures	419,267	479,390	$ 651,776	(172,386)
Receipts Over (Under) Expenditures	5,733	(2,896)		$ 198,880
Unencumbered Cash, July 1	196,044	201,777		
Unencumbered Cash, June 30	$ 201,777	$ 198,881		

Unified School District Number 214
Ulysses, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year	Current Year
Receipts		
Transfers In	$ -	$ -
Total Receipts	-	-
Expenditures		
Operations and Maintenance	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, July 1	1,072,531	1,072,531
Unencumbered Cash, June 30	$ 1,072,531	$ 1,072,531

Schedule 2-17

Unified School District Number 214
Ulysses, Kansas
Recreation Commission - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 978,588	$ 965,126	$ 942,140	$ 22,986
Delinquent Tax	13,173	13,374	4,954	8,420
Motor Vehicle Tax	69,654	72,877	43,358	29,519
Recreational/Rental Vehicle Tax	1,097	1,178	9,499	(8,321)
Total Receipts	1,062,512	1,052,555	$ 999,951	$ 52,604
Expenditures				
Community Service Operations	1,050,000	1,065,000	1,065,000	-
Total Expenditures	1,050,000	1,065,000	$ 1,065,000	-
Receipts Over (Under) Expenditures	12,512	(12,445)		$ 52,604
Unencumbered Cash, July 1	73,718	86,230		
Unencumbered Cash, June 30	$ 86,230	$ 73,785		

Unified School District Number 214
Ulysses, Kansas
Recreation Commission - Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 279,035	$ 22,007	$ 21,293	$ 714
Delinquent Tax	3,674	2,535	1,413	1,122
Motor Vehicle Tax	17,849	20,773	12,362	8,411
Recreational Vehicle Tax/Excise Tax	282	336	2,708	(2,372)
Total Receipts	300,840	45,651	$ 37,776	$ 7,875
Expenditures				
Community Service Operations	295,000	64,000	64,000	-
Total Expenditures	295,000	64,000	$ 64,000	-
Receipts Over (Under) Expenditures	5,840	(18,349)		$ 7,875
Unencumbered Cash, July 1	21,344	27,184		
Unencumbered Cash, June 30	$ 27,184	$ 8,835		

Schedule 2-19

Unified School District Number 214
Ulysses, Kansas
Bond & Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	138,819	138,819		
Unencumbered Cash, June 30	$ 138,819	$ 138,819		

Unified School District Number 214
Ulysses, Kansas
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year	Current Year
Receipts		
Textbook Rentals	$ 42,175	$ 54,798
Transfers In	-	100,000
Total Receipts	42,175	154,798
Expenditures		
Textbook Purchases	10,829	35,257
Total Expenditures	10,829	35,257
Receipts Over (Under) Expenditures	31,346	119,541
Unencumbered Cash, July 1	396,090	427,436
Unencumbered Cash, June 30	$ 427,436	$ 546,977

Schedule 2-21

Unified School District Number 214
Ulysses, Kansas
State, Federal and Other Grant Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Gifts and Grants	KMS GCCF Grant	Drive 4 UR School	ESSER III	Teacher Recruite-ment	Title I Low Income
Receipts						
Federal Grants	$ -	$ -	$ -	$ 1,270,150	$ -	$ 377,544
Other Agencies/Misc.	4,533	4,364	-	-	-	-
Total Receipts	4,533	4,364	-	1,270,150	-	377,544
Expenditures						
Instruction	-	-	-	739,813	-	403,933
Student Support Services	-	1,294	-	17,102	-	-
Instructional Support Staff	-	196	-	-	-	-
General Administration	-	-	-	68,623	-	-
School Administration	-	-	-	4,306	-	-
Central Office	-	-	-	3,230	-	-
Operations and Maintenance	-	-	-	10,496	-	-
Vehicle Services	-	-	-	5,921	-	-
Food Service	-	-	-	-	-	-
Total Expenditures	-	1,490	-	849,491	-	403,933
Receipts Over (Under) Exp.	4,533	2,874	-	420,659	-	(26,389)
Unencumbered Cash, July 1	-	4,115	6,872	(783,449)	2,981	16
Unencumbered Cash, June 30	$ 4,533	$ 6,989	$ 6,872	$ (362,790)	$ 2,981	$ (26,373)

Unified School District Number 214
Ulysses, Kansas
State, Federal and Other Grant Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Title I Migrant	Supporting Effective Instruction	English Language Acquisition	KDHE COVID Testing Grant	ESSA	21st Century AfterSch	Totals
$84,267	$ 54,561	$ 40,156	$ 145,854	$28,126	$83,277	$2,083,935
-	-	-	-	-	-	8,897
84,267	54,561	40,156	145,854	28,126	83,277	2,092,832
60,664	55,866	41,288	3,931	27,398	76,828	1,409,721
22,959	-	-	38,591	-	-	79,946
-	-	-	1,570	-	-	1,766
100	-	-	-	-	-	68,723
-	1,295	-	-	-	-	5,601
-	-	-	-	-	-	3,230
-	-	-	-	-	-	10,496
-	-	-	-	-	-	5,921
544	-	-	-	-	-	544
84,267	57,161	41,288	44,092	27,398	76,828	1,585,948
-	(2,600)	(1,132)	101,762	728	6,449	506,884
-	(1,973)	2,896	(105,092)	-	(2,391)	(876,025)
$ -	$ (4,573)	$ 1,764	$ (3,330)	$ 728	$ 4,058	$ (369,141)

Schedule 2-22

Unified School District Number 214
Ulysses, Kansas
Health Care Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year	Current Year
Receipts		
Health Care Premiums	$ 1,567,154	$ 1,627,953
Total Receipts	1,567,154	1,627,953
Expenditures		
Insurance Premiums	1,528,549	1,485,297
Total Expenditures	1,528,549	1,485,297
Receipts Over (Under) Expenditures	38,605	142,656
Unencumbered Cash, July 1	1,527,366	1,565,971
Unencumbered Cash, June 30	$ 1,565,971	$ 1,708,627

Unified School District Number 214
Ulysses, Kansas
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School	$ 2,698	$ 49,613	$ 47,875	$ 4,436	$ -	$ 4,436
Kepley	1,316	24,563	24,685	1,194	-	1,194
Total Gate Receipts	4,014	74,176	72,560	5,630	-	5,630
School Projects						
High School						
Concessions	11,136	35,011	36,970	9,177	-	9,177
Other Revenue	1,480	125,555	126,542	493	-	493
Special Band and Choirs	2,318	1,432	1,605	2,145	-	2,145
Student Collections	137	-	137	-	-	-
Yearbook	5,189	12,423	12,010	5,602	-	5,602
Subtotal High School	20,260	174,421	177,264	17,417	-	17,417
USD No. 214						
Other Revenues	18,568	108,809	107,953	19,424	-	19,424
Book Fair	793	10,169	8,125	2,837	-	2,837
T-shirts and Yearbook	25,907	5,492	7,472	23,927	-	23,927
Subtotal USD No. 214	45,268	124,470	123,550	46,188	-	46,188
Kepley School						
Student Activity	2,538	73,945	74,505	1,978	-	1,978
Kepley Educator	1,297	1,051	692	1,656	-	1,656
Subtotal Kepley School	3,835	74,996	75,197	3,634	-	3,634
Total School Projects	69,363	373,887	376,011	67,239	-	67,239
Total District Activity Funds	$ 73,377	$ 448,063	$ 448,571	$ 72,869	$ -	$ 72,869

Schedule 4-1

Unified School District Number 214
Ulysses, Kansas
Student Organization Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

High School	Beginning Cash Balance	Receipts	Disbursement	Ending Cash Balance
Cheerleaders	$ 2,548	$ 2,812	$ 1,941	$ 3,419
Class of 2020	2,461	1,055	-	3,516
Class of 2021	4,142	9,696	10,414	3,424
Class of 2022	1,766	-	1,766	-
Class of 2023	2,045	-	-	2,045
Class of 2024	995	-	995	-
Class of 2025	-	19,080	12,396	6,684
Class of 2026	716	6,746	5,130	2,332
Entrepreneurship	386	-	-	386
FAMCONSSC	-	15	15	-
FBLA	25,464	25,162	32,399	18,227
FCA	4,742	66	310	4,498
FFA	8,831	26,618	28,979	6,470
FHAFCCLA	686	2,069	226	2,529
Forensics	684	-	-	684
Halo	5,827	650	1,509	4,968
IAC	6,513	112	-	6,625
Interact	4,538	2,528	1,587	5,479
LEO Club	23	52	-	75
Marching Band	45	38	-	83
Miscellaneous	-	2,462	2,462	-
Musical	8,818	13,794	12,225	10,387
NFL	169	270	-	439
NHS	4,264	637	2,824	2,077
Odyssey of the Mind	3,050	7,628	10,657	21
PBS	369	1,191	33	1,527
SADD	9,182	12,514	5,547	16,149
Safe	395	52	-	447
Scholars Bowl	273	40	271	42
Stuco	1,602	3,623	2,228	2,997
Technology	-	9,677	9,677	-
Tiger Robotics	2,399	-	-	2,399
U-Club	33,140	72,951	59,564	46,527
Subtotal High School	136,073	221,538	203,155	154,456
Kepley School				
Band	-	286	286	-
Crime Stoppers	185	-	-	185
Custom Cubs Club	118	-		118
Stuco	166	-	-	166
Yearbook	5,378	996	1,327	5,047
8th Grade Class	-	2,549	2,101	448
Student Leadership	679	1,129	1,290	518
Subtotal Kepley School	6,526	4,960	5,004	6,482
Total Student Organization Funds	$ 142,599	$ 226,498	$ 208,159	$ 160,938

Unified School District Number 214
Ulysses, Kansas
District Clearing Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School Sales Tax	$ 6,290	$ 8,511	$ 9,902	$ 4,899
Kepley School Sales Tax	216	-	16	200
USD No. 214 Sales Tax	231	455	541	145
	$ 6,737	$ 8,966	$ 10,459	$ 5,244

Unified School District Number 214

Ulysses, Kansas

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Unified School District Number 214

Ulysses, Kansas

SINGLE AUDIT SECTION

For the Year Ended June 30, 2022

Unified School District Number 214

Ulysses, Kansas

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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 STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Superintendent and School Board
Unified School District Number 214
Ulysses, Kansas 67880

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, the financial statement of the Unified School District Number 214 which comprise the statement of receipts, expenditures, and unencumbered cash as of June 30, 2024, and the related notes to the financial statement, which collectively comprise Unified School District Number 214's basic financial statement, and have issued our report thereon dated November 27, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District Number 214'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 statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 214's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District Number 214'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 statement 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District Number 214'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*.

Purpose of This Report

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

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

November 27, 2024

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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

Superintendent and School Board
Unified School District Number 214
Ulysses, Kansas 67880

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 214'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 Unified School District Number 214's major federal programs for the year ended June 30, 2024. Unified School District Number 214'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, Unified School District Number 214 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District Number 214 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 Unified School District Number 214'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 Unified School District Number 214'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 Unified School District Number 214'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 Unified School District Number 214'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 Unified School District Number 214'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 Unified School District Number 214'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 Unified School District Number 214's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

November 27, 2024

Unified School District Number 214
Ulysses, Kansas
Schedule of Expenditures of Federal Awards
Regulatory Basis
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Numbers	Pass Through Identifying Number	Federal Award Expenditures
U.S. Department of Agriculture			
Passed Through State of Kansas Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	10.553	D0214	$ 157,994
National School Lunch Program	10.555	D0214	548,726
SFS - CFC	10.559	D0214	128,500
Total Child Nutrition Cluster			835,220
Cash for Commodities	10.558	D0214	14,274
Total U.S. Department of Agriculture			849,494
U.S. Department of Education			
Passed Through State of Kansas Department of Education			
Title I Low Income	84.010A	D0214	403,933
Title I Migrant	84.011A	D0214	84,267
Title IV 21st Century Community Learning Center	84.287C	D0214	76,828
English Lanugage Acquisition	84.365A	D0214	41,288
Supporting Effective Instruction	84.367A	D0214	57,161
ESSA	84.424A	D0214	27,398
Education Stabilization Fund Cluster:			
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425W	D0374	1,000
COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	D0374	848,491
Total Education Stabilization Fund Cluster			849,491
Total U.S. Department of Education			1,540,366
U.S. Department of Health and Human Services			
Passed Through State of Kansas Department of Education			
COVID-19 - KDHE K-12 COVID Testing Grant	93.323	D0214	44,092
Total U.S. Department of Health and Human Services			44,092
Total Expenditures of Federal Awards			$ 2,433,952

Unified School District Number 214
Ulysses, Kansas
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 214, Ulysses, Kanas (the District) under programs of the federal government for the year ended June 30, 2024. The information in this schedule if 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 select portion of the operations of 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 regulatory basis of accounting prescribed by the Kanas 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1) Expenditures reported in the Schedule of Expenditures of Federal Awards (SEFA) are reported using the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash and budget laws of the State of Kansas, the same as the financial statement accompanying this schedule.

2) Unified School District Number 214 did not use the standard indirect cost rate of 10%.

NOTE 3 – FUNDS EXPENDED

Funds where federal expenditures were receipted and expended:

Food Service Fund	$ 849,494
From State, Federal and Other Grant Funds:	
ESSER III	849,491
Title I Low Income	403,933
Title I Migrant	84,267
Supporting Effective Instruction	57,161
English Language Acquisition	41,288
KDHE Covid Testing Grant	44,092
ESSA	27,398
21st Century After School	76,828
	$ 2,433,952

Unified School District Number 214
Ulysses, Kansas
Schedule of Finding & Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENT

The auditor's report expresses an **adverse opinion** on the financial statement of Unified School District Number 214 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an **unmodified opinion** on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control Over Financial Reporting:

- Material weknesses identified? ____ Yes X No
- Significant defiency(ies) identified? ____ Yes X None Reported
- Noncompliance or other matters required to be reported under *Government Auditing Standards?* ____ Yes X No

FEDERAL AWARDS

Internal Control Over Financial Reporting:

- Material weaknesses identified? ____ Yes X No
- Significant defiency(ies) identified? ____ Yes X None Reported

Type of auditor's report issued on compliance for major programs:

Education Stablization Fund	Unmodified
Child Nutrition Cluster	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ____ Yes X No

Identification of Major Programs/Cluster:	**Assistance Listing Number:**
Education Stabilization Fund Cluster:	
Elementary and Secondary School Emergency Relief Fund	84.425W
American Rescue Plan Elementary and Secondary School Emergency Relief Fun(	84.425U
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
SFS - CFC	10.559

Dollar threshold to distinguish between Type A and Type B Programs: $750,000

Auditee qualifies as a low-risk auditee? ____ Yes X No

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no reportable findings.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF EDUCATION

Program Name: Education Stabilization Fund Cluster
Federal Assistence Listing Numbers: 84.425W, 84.425U
There were no reportable findings.

U.S DEPARTMENT OF AGRICULTURE

Program Name: Child Nutrition Cluster
Federal Assistence Listing Numbers: 10.553, 10.555, 10.559
There were no reportable findings.

Unified School District Number 214
Ulysses, Kansas
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

FINDINGS - FEDERAL AWARD PROGRAMS AUDIT

Finding 2023-001 **Equipment/Real Property Management**

Criteria: Recommended Procedures

Condition: Equipment and property purchased were not subject to inventory management as requried by federal guidelines. (2 CFR sections 200.313(c) through (e))

Recommendation: The Board of Directors, the Director and key positions of management should adequately document internal control procedures for equipment inventory, log maintenance, and dispositions requirements consistent with 2 CFR sections 200.313(c) through (e). Board should then periodically check that all procedures agreed upon are operational and effective, and adjust procedures as needed.

Current Status: Corrective Action Taken.

ULYSSES USD214
111 S. Baughman
Ulysses, KS 67880

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

November 20, 2024

Kansas State Department of Education and Kansas State Department of Administration

Unified School District Number 214 respectfully submits the following status updates of prior year audit findings for the year ended June 30, 2023.

Medill & Thooft, CPA
PO Box 885
Ulysses, KS 67880

Audit Period: June 30, 2023

FEDERAL AWARD FINDINGS

2023-001 **Significant Deficiency and Material Noncompliance**

Condition: Pursuant to the Code of Federal Regulations (CFR), Title 2 Grants and Agreements, Subpart D Post Federal Award Requirements, Section 200.303 "the non-federal entity must establish and maintain effective internal control over the Federal aware that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

Status: Corrective Action Taken.

If the Kansas State Department of Education and/or Kansas State Department of Administration has questions regarding this plan, please call Corey Burton at 620-356-3655.

Sincerely yours,

Corey Burton
Superintendent

Corey Burton, Superintendent
Phone 620-356-3655 Fax 620-356-5181