# UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Financial Statement and Regulatory-Required

Supplementary Information with Independent Auditor's Report

For the Fiscal Year Ended June 30, 2024

**MAPES & MILLER LLP**

Certified Public Accountants

Norton, Kansas

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS


| | Page |
|---|---|
| Number | |
| Independent Auditor's Report | 1 |
| Financial Section | |
| STATEMENT 1 | |
| Summary Statement of Receipts, Expenditures, and Unencumbered Cash | 4 |
| Composition of Cash | 5 |
| Notes to the Financial Statement | 6 |
| Regulatory-Required Supplementary Information | |
| SCHEDULE 1 | |
| Summary of Expenditures - Actual and Budget | 15 |
| SCHEDULE 2 | |
| Schedule of Receipts and Expenditures - Actual and Budget | |
| General | 16 |
| Supplemental General | 17 |
| At Risk K-12 | 18 |
| Pre School Aged At-Risk | 19 |
| Bilingual Education | 20 |
| Capital Outlay | 21 |
| Driver Training | 22 |
| Food Service | 23 |
| Professional Development | 24 |
| Summer School | 25 |
| Special Education | 26 |
| Career and Postsecondary Education | 27 |
| KPERS Special Retirement Contribution | 28 |
| Recreation Commission | 29 |
| Bond and Interest | 30 |
| Federal Funds | 31 |
| Gifts and Grants | 32 |
| Schedule of Receipts and Expenditures – Actual | |
| Contingency Reserve | 33 |
| Textbook Rental and Student Material Revolving | 33 |
| Eicher Butler Scholarship | 33 |
| Louis Welter Scholarship | 33 |
| Tansil Scholarship | 34 |
| Jep Byrum Memorial Scholarship | 34 |
| Dave Stuewe Scholarship | 34 |
| Gertrude Steichen Scholarship | 34 |

TABLE OF CONTENTS - (Continued)


| | Page Number |
|---|---|
| SCHEDULE 3<br>Schedule of Receipts and Disbursements<br>Agency Funds | 35 |
| SCHEDULE 4<br>Schedule of Receipts, Expenditures, and Unencumbered Cash<br>District Activity Funds | 36 |
| SINGLE AUDIT SECTION | |
| 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* | 38 |
| Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance | 40 |
| SCHEDULE 5<br>Schedule of Expenditures of Federal Awards | 43 |
| SCHEDULE 6<br>Schedule of Findings and Questioned Costs | 45 |
| SCHEUDLE 7<br>Summary Schedule of Prior Audit Findings | 46 |

**Mapes & Miller LLP**
**Certified Public Accountants**

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

# INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 211
Norton, Kansas 67654

***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. 211, Norton, Kansas 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 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 Unified School District No. 211, Norton, 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 balances of Unified School District No. 211, Norton, 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 Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide,* and the standards applicable to financial audits contained in *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 Unified School District No. 211, 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 Unified School District No. 211 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***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 preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 211's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 Unified School District No. 211'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 Unified School District No. 211'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 receipts and disbursements-agency funds, and 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 accompanying supplementary 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. 211, Norton, 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 January 13, 2025 on our consideration of the Unified School District No. 211'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. 211'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. 211's internal control over financial reporting and compliance.

*Mapes & Miller LLP*

Certified Public Accountants

Norton, Kansas
January 13, 2025

**UNIFIED SCHOOL DISTRICT NO. 21**
Norton, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| Governmental Type Funds: | | | | | | | |
| General Funds: | | | | | | | |
| General | $ 0 | 0 | 6,465,487 | 6,465,487 | 0 | 332,598 | 332,598 |
| Supplemental General | 101,215 | 0 | 2,129,864 | 2,078,644 | 152,435 | 107,274 | 259,709 |
| Special Purpose Funds: | | | | | | | |
| At Risk K-12 | 183,505 | 0 | 1,068,251 | 794,003 | 457,753 | 54,974 | 512,727 |
| Pre-School Aged At-Risk | 19,162 | 0 | 50,880 | 52,593 | 17,449 | 8,038 | 25,487 |
| Bilingual Education | 0 | 0 | 9,667 | 0 | 9,667 | 0 | 9,667 |
| Capital Outlay | 929,780 | 0 | 1,025,148 | 589,640 | 1,365,288 | 198,509 | 1,563,797 |
| Driver Training | 98,260 | 0 | 9,720 | 8,062 | 99,918 | 203 | 100,121 |
| Food Service | 158,835 | 0 | 437,779 | 476,700 | 119,914 | 21,368 | 141,282 |
| Professional Development | 60,400 | 0 | 2,366 | 16,901 | 45,865 | 0 | 45,865 |
| Summer School | 100,574 | 0 | 0 | 170 | 100,404 | 0 | 100,404 |
| Special Education | 1,214,288 | 0 | 1,719,774 | 1,358,716 | 1,575,346 | 0 | 1,575,346 |
| Career and Postsecondary Education | 14,746 | 0 | 160,613 | 175,271 | 88 | 42,913 | 43,001 |
| KPERS Special Retirement Contribution | 0 | 0 | 617,339 | 617,339 | 0 | 0 | 0 |
| Recreation Commission | 39,502 | 0 | 186,305 | 195,230 | 30,577 | 0 | 30,577 |
| Federal Funds | (9,501) | 0 | 992,188 | 990,325 | (7,638) | 24,018 | 16,380 |
| Gifts and Grants | 63,471 | 0 | 168,673 | 64,996 | 167,148 | 1,713 | 168,861 |
| Contingency Reserve | 576,415 | 0 | 60,000 | 0 | 636,415 | 0 | 636,415 |
| Textbook Rental and Student Material Revolving | 279,810 | 0 | 28,218 | 97,329 | 210,699 | 49,923 | 260,622 |
| District Activity | 64,125 | 0 | 148,760 | 146,128 | 66,757 | 0 | 66,757 |
| Bond and Interest Funds: | | | | | | | |
| Bond and Interest | 1,080,225 | 0 | 827,352 | 656,532 | 1,251,045 | 0 | 1,251,045 |
| Trust Funds: | | | | | | | |
| Eicher Butler Scholarship | 500,301 | 0 | 7,716 | 7,500 | 500,517 | 0 | 500,517 |
| Louis Welter Scholarship | 14,326 | 0 | 321 | 540 | 14,107 | 0 | 14,107 |
| Tansil Scholarship | 202,939 | 0 | 4,592 | 2,500 | 205,031 | 0 | 205,031 |
| Jep Byrum Memorial Scholarship | 7,865 | 0 | 118 | 1,000 | 6,983 | 0 | 6,983 |
| Dave Stuewe Scholarship | 9,442 | 0 | 549 | 0 | 9,991 | 0 | 9,991 |
| Gertrude Steichen Scholarship | 15,532 | 0 | 302 | 1,500 | 14,334 | 0 | 14,334 |
| Total Primary Government (Excluding Agency Funds) | $ **5,725,217** | **0** | **16,121,982** | **14,797,106** | **7,050,093** | **841,531** | **7,891,624** |

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

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | |
|---|---|---|
| First State Bank, Norton, Kansas | | |
| Checking Account | $ | 3,453 |
| NOW Accounts | | 121,051 |
| Money Market Accounts | | 2,287,671 |
| Certificates of Deposit | | 743,980 |
| The Bank | | |
| Savings Account | | 2,705,111 |
| Solutions North Bank, Norton, Kansas | | |
| Checking Accounts | | 5,278 |
| NOW Accounts | | 80,897 |
| Money Market Account | | 3,816 |
| Savings Account | | 2,072,332 |
| Total Cash | | 8,023,589 |
| Agency Funds per Schedule 3 | | (131,965) |
| Total Primary Government (Excluding Agency Funds) | $ | **7,891,624** |

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Unified School District No. 211, Norton, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 281 (the municipality). The following related municipal entity is not included in the financial statement:

Norton Recreation Commission. The Norton Recreation Commission oversees recreational activities. A five-member board is appointed to oversee the operation. Two members of the board are appointed by the District's board with two more members appointed by the City of Norton's council. The remaining member is appointed by the other four members. The District annually levies a tax for the operation of the Commission. Unaudited financial reports for the Norton Recreation Commission are available from the Recreation Commission Director, P.O. Box 96, Norton, Kansas 67654.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal 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 Fund – used to account for the proceeds of specific taxes levies and other specific revenue 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.

Trust Fund – funds used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. No funds were amended in this manner for the year ended June 30, 2024.

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, revenues 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 related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds:

| | Statutory Authority for Exemption |
|---|---|
| Title I | K.S.A. 12-1663 |
| Title II, Part A | K.S.A. 12-1663 |
| Title IV, Part A | K.S.A. 12-1663 |
| ESSER | K.S.A. 12-1663 |
| Gifts & Grants | K.S.A. 79-2925 |
| Gardner Memorial Library | K.S.A. 79-2925 |
| Contingency Reserve | K.S.A. 72-6426 |
| Textbook Rental and Student Material Revolving | K.S.A. 72-8250 |
| High School Athletics | K.S.A. 72-8208a |
| Junior High Athletics | K.S.A. 72-8208a |
| Junior High Music | K.S.A. 72-8208a |

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Reimbursed Expenditures

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

## 2. Stewardship, Compliance and Accountability

*Cash Violation*. K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is no commitments or indebtedness should be incurred unless there is available cash in the fund. The Title IV Part A and ESSER federal funds incurred indebtedness in excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received.

## 3. 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 municipality 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 the 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 has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $8,023,589 and the bank balance was $8,319,115. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $757,126 was covered by federal depository insurance and $7,561,989 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*Custodial Credit Risk – Investments.* For an investment, there is the risk that in the event of the failure of the issuer or counter party, 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. At June 30, 2024, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 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 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 $617,339 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 5,680,342. 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 nonemployer 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 this 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.

5. **Other Long-Term Obligations**

Compensated Absences

*Discretionary/Sick Bank*. The employees of Unified School District No. 211 are allowed twelve days of discretionary/sick bank leave per year. This can be carried over and accumulated to eighty days. Unused discretionary/sick bank leave in excess of the eighty days maximum accumulation will be bought back by the District at the rate of $38.00 per day for certified employees and at a rate of one hour for every four hours of entitlement for classified employees payable on August 20 for employees returning to the District or under contract at that time. No payment for unused discretionary/sick bank leave is made when an employee terminates employment with the District unless the employee is retiring or is disabled. When an employee retires from the District or is disabled, 25 percent of all unused discretionary/sick bank leave shall be purchased at full salary.

*Vacation Pay*. The superintendent is allowed fifteen days of vacation per year. Vacation time is allowed for the following classified employees: maintenance director, maintenance and grounds assistant, clerk, treasurer, unified office secretary, and twelve-month custodial. Vacation time is based on years of continuous employment according to the following schedule:

| Years of Employment | Vacation Days |
|---|---|
| Zero to 1 year | .833 days per month |
| After 1 to 6 years | 10 days per year or .833 days per month |
| After 7 to 9 years | 11 days per year or .9166 days per month |
| After 10 to 12 years | 12 days per year or 1.0 days per month |
| After 13 to 15 years | 13 days per year or 1.083 days per month |
| After 16 or more years | 15 days per year or 1.25 days per month |

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XVIII of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility for full benefits is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 60 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Fifteen (15) years or more of service with the District as of May 15, 2010. This fixed benefit plan will expire with the departure/retirement of this group of people.

Faculty members electing the reduced retirement benefit must meet requirement 1 and 3 above in addition to the following requirement:

1. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS) or age 55.

Any faculty member wishing to retire at the end of a contract year must file for benefits by May 1st of that contract year. A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to the teachers' highest salary while employed by the District less the base salary from the District's salary schedule multiplied by 40% for full benefit. The difference between the teachers' highest salary while employed by the District less the base salary from the District's salary schedule shall be multiplied by 90% and divided by 60 to determine the monthly amount for reduced benefit. The reduced benefit will cease to be paid after 60 months or when the participant reaches 65 or is Medicare qualified, whichever is sooner.

These benefits will be paid monthly on the regular payday set by the District. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program. All early retirement benefits, including the option to maintain health insurance automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the monthly benefit will be paid to the deceased's named beneficiary for a period of twelve months, or until the end of the benefit's life, whichever is sooner. The District's liability for faculty members approved for early retirement was $18,600 as of June 30, 2024 and is presented as a component of long-term debt in Note 9.

Employer Paid 403(b) Savings Plan

To reward the longevity of the USD 211 teaching staff the District offers its employees an employer paid 403(b) savings plan. A system of tiered contributions has been implemented based on the employee's years of service. The following tiers are agreed to:

| Years of Employment | Contribution Amount |
|---|---|
| Years 1 to 5 | $400 per year |
| Years 6 to 10 | $425 per year |
| Years 11 to 15 | $450 per year |
| Years 16 to 20 | $475 per year |
| Years 21 to 25 | $500 per year |
| Years 25+ | $550 per year |

A 10 year vesting schedule will be utilized:

| Years of Employment | Ownership % |
|---|---|
| 1 to 5 years | 0% ownership |
| 6 years | 20% ownership |
| 7 years | 40% ownership |
| 8 years | 60% ownership |
| 9 years | 80% ownership |
| 10 years | 100% ownership |

If a participant terminates service before being fully vested, their unvested funds shall be forfeited. Forfeitures shall be used to reduce employer contributions. During the fiscal year, the District contributed $31,393 to the 403(b) savings plan. A participant is eligible for distribution only after leaving employment of the USD 211 by retirement or obtaining another position.

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 for 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. There is no cost to the District under this program.

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.

6. **Risk Management**

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 for which the District purchases commercial insurance.

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.

7. **Claims and Judgments**

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.

8. **Interfund Transfers**

Operating transfers were as follows:

| From | To | Statutory Authority | Amount |
|---|---|---|---|
| General | Special Education | K.S.A. 72-6428 | $ 1,104,356 |
| General | At Risk K-12 | K.S.A. 72-6428 | 830,870 |
| General | Bilingual Education | K.S.A. 72-6428 | 6,549 |
| General | Capital Outlay | K.S.A. 72-6428 | 279,256 |
| General | Contingency Reserve | K.S.A. 72-6428 | 60,000 |
| General | Food Service | K.S.A. 72-6428 | 12,744 |
| Supplemental General | Special Education | K.S.A. 72-6433 | 596,572 |
| Supplemental General | Pre-School At-Risk | K.S.A. 72-6433 | 50,880 |
| Supplemental General | Career and Postsecondary Education | K.S.A. 72-6433 | 155,000 |
| Supplemental General | Bilingual Education | K.S.A. 72-6433 | 3,118 |
| Supplemental General | At-Risk K-12 | K.S.A. 72-6433 | 237,381 |

9. **Long-term Debt**

Changes in long-term liabilities for Unified School District No. 211, Norton, Kansas for the year ended June 30, 2024 were as follows:

| Issue | Interest Rates | Date Issued | Amount of Original Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| Finance Leases: | | | | | | | | | |
| Energy Lease Purchase | 4.75% | 07/27/11 | 1,035,923 | 01/27/27 | 356,147 | 0 | 83,477 | 272,670 | 16,917 |
| Total Finance Leases | | | | | 356,147 | 0 | 83,477 | 272,670 | 16,917 |
| General Obligation Bonds: | | | | | | | | | |
| School Building Bonds Series 2015 | 2.00-3.50% | 5/1/2015 | 9,725,000 | 9/1/2035 | 7,295,000 | 0 | 435,000 | 6,860,000 | 221,531 |
| Early Retirement Program (Note 5) | N/A | N/A | N/A | N/A | 38,099 | 0 | 18,600 | 19,499 | 0 |
| Total Long-term Debt | | | | | $ 7,689,246 | 0 | 537,077 | 7,152,169 | 238,448 |

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030-2034 | 2035-2038 | Total |
|---|---|---|---|---|---|---|---|---|
| PRINCIPAL | | | | | | | | |
| Finance Leases: | | | | | | | | |
| Energy Lease Purchase | $ 87,442 | 91,596 | 93,632 | 0 | 0 | 0 | 0 | 272,670 |
| General Obligation Bonds: | | | | | | | | |
| School Construction Bond Series | 450,000 | 470,000 | 485,000 | 505,000 | 530,000 | 3,010,000 | 1,410,000 | 6,860,000 |
| Total Principal | 537,442 | 561,596 | 578,632 | 505,000 | 530,000 | 3,010,000 | 1,410,000 | 7,132,670 |
| INTEREST | | | | | | | | |
| Finance Leases: | | | | | | | | |
| Energy Lease Purchase | 12,952 | 8,798 | 4,448 | 0 | 0 | 0 | 0 | 26,198 |
| General Obligation Bonds: | | | | | | | | 0 |
| School Construction Bond Series | 211,012 | 199,513 | 186,969 | 173,356 | 83,206 | 515,869 | 49,875 | 1,419,800 |
| Total Interest | 223,964 | 208,311 | 191,417 | 173,356 | 83,206 | 515,869 | 49,875 | 1,445,998 |
| Total Principal and Interest | $ 761,406 | 769,907 | 770,049 | 678,356 | 613,206 | 3,525,869 | 1,459,875 | 8,578,668 |
| Early Retirement Program | 10,230 | 8,556 | 713 | 0 | 0 | 0 | 0 | 19,499 |

10. **Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 211**
**REGULATORY-REQUIRED**
**SUPPLEMENTARY INFORMATION**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**UNIFIED SCHOOL DISTRICT NO. 211** SCHEDULE 1

Norton, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2024

| Description | 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 | $ 6,646,963 | (212,169) | 30,693 | 6,465,487 | 6,465,487 | 0 |
| Supplemental General | 2,137,810 | (59,166) | 0 | 2,078,644 | 2,078,644 | 0 |
| Special Purpose Funds: | | | | | | |
| At Risk K-12 | 1,296,614 | 0 | 0 | 1,296,614 | 676,328 | (620,286) |
| Preschool Aged At-Risk | 171,803 | 0 | 0 | 171,803 | 52,593 | (119,210) |
| Bilingual Education | 11,194 | 0 | 0 | 11,194 | 0 | (11,194) |
| Capital Outlay | 1,493,265 | 0 | 0 | 1,493,265 | 589,640 | (903,625) |
| Driver Training | 15,872 | 0 | 0 | 15,872 | 8,062 | (7,810) |
| Food Service | 668,549 | 0 | 0 | 668,549 | 476,700 | (191,849) |
| Professional Development | 24,978 | 0 | 0 | 24,978 | 16,901 | (8,077) |
| Summer School | 17,702 | 0 | 0 | 17,702 | 170 | (17,532) |
| Special Education | 1,555,594 | 0 | 0 | 1,555,594 | 1,358,716 | (196,878) |
| Career and Postsecondary Education | 183,746 | 0 | 0 | 183,746 | 175,271 | (8,475) |
| KPERS Special Retirement Contribution | 735,284 | 0 | 0 | 735,284 | 617,339 | (117,945) |
| Recreation Commission | 212,000 | 0 | 0 | 212,000 | 195,230 | (16,770) |
| Bond and Interest | 656,532 | 0 | 0 | 656,532 | 656,532 | 0 |
| Federal Funds | 1,212,525 | 0 | 0 | 1,212,525 | 990,325 | * |
| Gifts and Grants | 264,471 | 0 | 0 | 264,471 | 64,996 | * |

* Exempt from Budget Law.

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| State Equalization Aid | $ | 5,633,866 | 5,818,694 | (184,828) |
| State Special Education Aid | | 800,928 | 828,269 | (27,341) |
| Miscellaneous Reimbursements | | 30,693 | 0 | 30,693 |
| Total Receipts | | 6,465,487 | **6,646,963** | **(181,476)** |
| Expenditures: | | | | |
| Instruction | | 2,281,671 | 2,159,880 | 121,791 |
| Student Support Services | | 107,433 | 265,300 | (157,867) |
| Instructional Support Staff | | 264,484 | 289,946 | (25,462) |
| General Administration | | 217,781 | 254,745 | (36,964) |
| School Administration | | 458,777 | 512,445 | (53,668) |
| Operations and Maintenance | | 500,445 | 601,200 | (100,755) |
| Student Transportation Services | | 267,335 | 332,575 | (65,240) |
| Other Supplemental Services | | 73,786 | 130,421 | (56,635) |
| Transfer to Special Education | | 1,104,356 | 828,269 | 276,087 |
| Transfer to At Risk K-12 | | 830,870 | 865,978 | (35,108) |
| Transfer to Bilingual Education | | 6,549 | 7,560 | (1,011) |
| Transfer to Capital Outlay | | 279,256 | 0 | 279,256 |
| Transfer to Contingency Reserve | | 60,000 | 0 | 60,000 |
| Transfer to Driver Training | | 0 | 50,000 | (50,000) |
| Transfer to Textbook Rental | | 0 | 248,644 | (248,644) |
| Transfer to Professional Development | | 0 | 50,000 | (50,000) |
| Transfer to Food Service | | 12,744 | 50,000 | (37,256) |
| Adjustments to Comply with Legal Max | | | | |
| Legal General Fund Budget | | 0 | (212,169) | 212,169 |
| Total Legal General Fund Budget | | 6,465,487 | **6,434,794** | **30,693** |
| Adjustments for Qualifying Budget Credits: | | | | |
| Reimbursed Expenses | | 0 | 30,693 | (30,693) |
| Total Expenditures | | 6,465,487 | **6,465,487** | **0** |
| Receipts Over (Under) Expenditures | | 0 | | |
| Unencumbered Cash, Beginning | | 0 | | |
| Unencumbered Cash, Ending | $ | **0** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Supplemental General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Tax in Process | $ | 20,949 | 5,449 | 15,500 |
| Current Tax | | 1,192,220 | 1,196,156 | (3,936) |
| Delinquent Tax | | 15,877 | 19,074 | (3,197) |
| Motor Vehicle Tax | | 91,676 | 86,320 | 5,356 |
| Recreational Vehicle Tax | | 2,164 | 2,054 | 110 |
| Commercial Vehicle Tax | | 3,563 | 2,952 | 611 |
| In Lieu of Taxes | | 19 | 0 | 19 |
| State Aid | | 803,396 | 826,264 | (22,868) |
| Total Receipts | | 2,129,864 | **2,138,269** | **(8,405)** |
| Expenditures: | | | | |
| Instruction | | 311,582 | 387,993 | (76,411) |
| Instructional Support Staff | | 10,219 | 10,000 | 219 |
| General Administration | | 53,146 | 73,000 | (19,854) |
| School Administration | | 31,105 | 35,000 | (3,895) |
| Operations and Maintenance | | 292,052 | 389,000 | (96,948) |
| Student Transportation Services | | 112,840 | 180,000 | (67,160) |
| Other Supplemental Services | | 224,749 | 228,118 | (3,369) |
| Transfer to Special Education | | 596,572 | 262,294 | 334,278 |
| Transfer to Pre-School At-Risk | | 50,880 | 152,640 | (101,760) |
| Transfer to Career and Postsecondary Education | | 155,000 | 169,000 | (14,000) |
| Transfer to Bilingual Education | | 3,118 | 3,634 | (516) |
| Transfer to At-Risk K-12 | | 237,381 | 247,131 | (9,750) |
| Adjustments to Comply with Legal Max | | | | |
| Legal Supplemental General Fund Budget | | 0 | (59,166) | 59,166 |
| Total Expenditures | | 2,078,644 | **2,078,644** | **0** |
| Receipts Over (Under) Expenditures | | 51,220 | | |
| Unencumbered Cash, Beginning | | 101,215 | | |
| Unencumbered Cash, Ending | $ | **152,435** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**At Risk K-12 Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from General | $ | 830,870 | 865,978 | (35,108) |
| Transfer from Supplemental General | | 237,381 | 247,131 | (9,750) |
| Total Receipts | | 1,068,251 | **1,113,109** | **(44,858)** |
| Expenditures: | | | | |
| Instruction | | 676,328 | 1,296,614 | (620,286) |
| Student Support Services | | 115,891 | 0 | 115,891 |
| School Administration | | 1,784 | 0 | 1,784 |
| Total Expenditures | | 794,003 | **1,296,614** | **(502,611)** |
| Receipts Over (Under) Expenditures | | 274,248 | | |
| Unencumbered Cash, Beginning | | 183,505 | | |
| Unencumbered Cash, Ending | $ | **457,753** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Pre School Aged At-Risk**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from Supplemental General | $ | 50,880 | 152,640 | (101,760) |
| Total Receipts | | 50,880 | **152,640** | **(101,760)** |
| Expenditures: | | | | |
| Instruction | | 49,793 | 168,053 | (118,260) |
| Transportation | | 2,800 | 3,750 | (950) |
| Total Expenditures | | 52,593 | **171,803** | **(119,210)** |
| Receipts Over (Under) Expenditures | | (1,713) | | |
| Unencumbered Cash, Beginning | | 19,162 | | |
| Unencumbered Cash, Ending | $ | **17,449** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Bilingual Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from Supplemental General | $ | 3,118 | 3,634 | (516) |
| Transfer from General | | 6,549 | 7,560 | (1,011) |
| Total Receipts | | 9,667 | **11,194** | **(1,527)** |
| Expenditures: | | | | |
| Instruction | | 0 | 11,194 | (11,194) |
| Instructional Support Staff | | 0 | 0 | 0 |
| Total Expenditures | | 0 | **11,194** | **(11,194)** |
| Receipts Over (Under) Expenditures | | 9,667 | | |
| Unencumbered Cash, Beginning | | 0 | | |
| Unencumbered Cash, Ending | $ | **9,667** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Capital Outlay Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Tax in Process | $ | 6,280 | 1,511 | 4,769 |
| Current Tax | | 393,870 | 376,066 | 17,804 |
| Delinquent Tax | | 4,785 | 5,676 | (891) |
| Motor Vehicle Tax | | 28,653 | 27,096 | 1,557 |
| Recreational Vehicle Tax | | 677 | 645 | 32 |
| Commercial Vehicle Tax | | 1,072 | 927 | 145 |
| In Lieu of Taxes | | 6 | 0 | 6 |
| Interest on Idle Funds | | 92,285 | 0 | 92,285 |
| Other Revenue from Local Sources | | 63,017 | 3,605 | 59,412 |
| State Aid | | 147,960 | 147,960 | 0 |
| Federal Aid | | 7,287 | 0 | 7,287 |
| Transfer from General | | 279,256 | 0 | 279,256 |
| Total Receipts | | 1,025,148 | **563,486** | **461,662** |
| Expenditures: | | | | |
| Instruction | | 50,331 | 250,000 | (199,669) |
| Student Support Services | | 43,345 | 100,000 | (56,655) |
| Instructional Support Staff | | 0 | 100,000 | (100,000) |
| School Administration | | 6,700 | 100,000 | (93,300) |
| Operations and Maintenance | | 13,516 | 100,000 | (86,484) |
| Transportation | | 0 | 130,000 | (130,000) |
| Facilities Acquisition and Construction | | 475,748 | 713,265 | (237,517) |
| Total Expenditures | | 589,640 | **1,493,265** | **(903,625)** |
| Receipts Over (Under) Expenditures | | 435,508 | | |
| Unencumbered Cash, Beginning | | 929,780 | | |
| Unencumbered Cash, Ending | $ | **1,365,288** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Driver Training Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| State Aid | $ | 5,220 | 5,130 | 90 |
| Other Revenue from Local Sources | | 4,500 | 0 | 4,500 |
| Transfer from General | | 0 | 50,000 | (50,000) |
| Total Receipts | | 9,720 | **55,130** | **(45,410)** |
| Expenditures: | | | | |
| Instruction | | 7,293 | 13,864 | (6,571) |
| Operations and Maintenance | | 769 | 2,008 | (1,239) |
| Total Expenditures | | 8,062 | **15,872** | **(7,810)** |
| Receipts Over (Under) Expenditures | | 1,658 | | |
| Unencumbered Cash, Beginning | | 98,260 | | |
| Unencumbered Cash, Ending | $ | **99,918** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Food Service Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Federal Aid | $ | 297,116 | 307,440 | (10,324) |
| State Aid | | 3,834 | 3,330 | 504 |
| Food Service | | 124,085 | 148,944 | (24,859) |
| Transfer from General | | 12,744 | 50,000 | (37,256) |
| Total Receipts | | 437,779 | **509,714** | **(71,935)** |
| Expenditures: | | | | |
| Operations and Maintenance | | 1,269 | 20,000 | (18,731) |
| Food Service Operations | | 475,431 | 648,549 | (173,118) |
| Total Expenditures | | 476,700 | **668,549** | **(191,849)** |
| Receipts Over (Under) Expenditures | | (38,921) | | |
| Unencumbered Cash, Beginning | | 158,835 | | |
| Unencumbered Cash, Ending | $ | **119,914** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Professional Development Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from General | $ | 0 | 50,000 | (50,000) |
| State of Kansas | | 2,366 | 1,500 | 866 |
| Total Receipts | | 2,366 | **51,500** | **(49,134)** |
| Expenditures: | | | | |
| Instruction | | 8,148 | 24,978 | (16,830) |
| Instructional Support Staff | | 8,753 | 0 | 8,753 |
| Total Expenditures | | 16,901 | **24,978** | **(8,077)** |
| Receipts Over (Under) Expenditures | | (14,535) | | |
| Unencumbered Cash, Beginning | | 60,400 | | |
| Unencumbered Cash, Ending | $ | **45,865** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Summer School Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from General | $ | 0 | **0** | **0** |
| Expenditures: | | | | |
| Instruction | | 170 | 17,702 | (17,532) |
| Student Support Services | | 0 | 0 | 0 |
| Total Expenditures | | 170 | **17,702** | **(17,532)** |
| Receipts Over (Under) Expenditures | | (170) | | |
| Unencumbered Cash, Beginning | | 100,574 | | |
| Unencumbered Cash, Ending | $ | **100,404** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Special Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Reimbursements | $ | 18,846 | 0 | 18,846 |
| Transfer from General | | 1,104,356 | 828,269 | 276,087 |
| Transfer from Supplemental General | | 596,572 | 262,294 | 334,278 |
| Total Receipts | | 1,719,774 | **1,090,563** | **629,211** |
| Expenditures: | | | | |
| Instruction | | 1,357,455 | 1,527,894 | (170,439) |
| Student Support Services | | 213 | 0 | 213 |
| Student Transportation Services | | 1,048 | 27,700 | (26,652) |
| Total Expenditures | | 1,358,716 | **1,555,594** | **(196,878)** |
| Receipts Over (Under) Expenditures | | 361,058 | | |
| Unencumbered Cash, Beginning | | 1,214,288 | | |
| Unencumbered Cash, Ending | $ | **1,575,346** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Career and Postsecondary Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from Supplemental General | $ | 155,000 | 169,000 | (14,000) |
| Reimbursements | | 5,613 | 0 | 5,613 |
| Total Receipts | | 160,613 | **169,000** | **(8,387)** |
| Expenditures: | | | | |
| Instruction | | 174,051 | 179,746 | (5,695) |
| Operations & Maintenance | | 1,220 | 4,000 | (2,780) |
| Total Expenditures | | 175,271 | **183,746** | **(8,475)** |
| Receipts Over (Under) Expenditures | | (14,658) | | |
| Unencumbered Cash, Beginning | | 14,746 | | |
| Unencumbered Cash, Ending | $ | **88** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**KPERS Special Retirement Contribution Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| State Aid | $ 617,339 | **735,284** | **(117,945)** |
| Expenditures: | | | |
| Instruction | 376,577 | 448,523 | (71,946) |
| Student Support | 24,694 | 29,411 | (4,717) |
| Instructional Support | 30,867 | 36,764 | (5,897) |
| General Administration | 24,694 | 29,411 | (4,717) |
| School Administration | 49,387 | 58,823 | (9,436) |
| Other Supplemental Services | 24,693 | 7,352 | 17,341 |
| Operations and Maintenance | 49,387 | 58,823 | (9,436) |
| Student Transportation Services | 18,520 | 22,059 | (3,539) |
| Other Support Services | 0 | 22,059 | (22,059) |
| Food Service | 18,520 | 22,059 | (3,539) |
| Total Expenditures | 617,339 | **735,284** | **(117,945)** |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | 0 | | |
| Unencumbered Cash, Ending | $ **0** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Recreation Commission Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Tax in Process | $ | 3,390 | 807 | 2,583 |
| Current Tax | | 163,828 | 164,353 | (525) |
| Delinquent Tax | | 2,584 | 3,059 | (475) |
| Motor Vehicle Tax | | 15,554 | 14,714 | 840 |
| Recreational Vehicle Tax | | 367 | 350 | 17 |
| Commercial Vehicle Tax | | 579 | 503 | 76 |
| In Lieu of Taxes | | 3 | 0 | 3 |
| Total Receipts | | 186,305 | **183,786** | **2,519** |
| Expenditures: | | | | |
| Community Service Operations | | 195,230 | **212,000** | **(16,770)** |
| Receipts Over (Under) Expenditures | | (8,925) | | |
| Unencumbered Cash, Beginning | | 39,502 | | |
| Unencumbered Cash, Ending | $ | **30,577** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Bond and Interest Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Tax in Process | $ | 11,362 | 2,773 | 8,589 |
| Current Tax | | 516,516 | 518,149 | (1,633) |
| Delinquent Tax | | 8,597 | 10,284 | (1,687) |
| Motor Vehicle Tax | | 51,364 | 48,477 | 2,887 |
| Recreational Vehicle Tax | | 1,213 | 1,153 | 60 |
| Commercial Vehicle Tax | | 1,938 | 1,658 | 280 |
| In Lieu of Taxes | | 11 | 0 | 11 |
| State Aid | | 236,351 | 236,352 | (1) |
| Total Receipts | | 827,352 | **818,846** | **8,506** |
| Expenditures: | | | | |
| Principal | | 435,000 | 435,000 | 0 |
| Interest | | 221,532 | 221,532 | 0 |
| Total Expenditures | | 656,532 | **656,532** | **0** |
| Receipts Over (Under) Expenditures | | 170,820 | | |
| Unencumbered Cash, Beginning | | 1,080,225 | | |
| Unencumbered Cash, Ending | $ | **1,251,045** | | |

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Federal Funds**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Title I | Title II Part A | Title IV Part A | ESSER | Total | Budget* | Variance Over (Under) |
|---|---|---|---|---|---|---|---|
| Receipts: | | | | | | | |
| Federal Aid | $ 160,617 | 40,298 | 15,183 | 776,090 | 992,188 | 1,222,026 | **(229,838)** |
| Expenditures: | | | | | | | |
| Instruction | 160,591 | 36,956 | 15,088 | 408,750 | 621,385 | 735,287 | (113,902) |
| Student Support Services | 0 | 0 | 0 | 10,316 | 10,316 | 18,163 | (7,847) |
| Instructional Support Staff | 0 | 0 | 0 | 10,184 | 10,184 | 9,698 | 486 |
| General Administration | 0 | 0 | 0 | 7,173 | 7,173 | 7,310 | (137) |
| School Administration | 0 | 0 | 0 | 22,931 | 22,931 | 12,924 | 10,007 |
| Operations and Maintenance | 0 | 0 | 0 | 269,671 | 269,671 | 366,818 | (97,147) |
| Transportation | 0 | 0 | 0 | 15,297 | 15,297 | 19,085 | (3,788) |
| Food Service Operations | 0 | 0 | 0 | 33,368 | 33,368 | 43,240 | (9,872) |
| Total Expenditures | 160,591 | 36,956 | 15,088 | 777,690 | 990,325 | **1,212,525** | **(222,200)** |
| Receipts Over (Under) Expenditures | 26 | 3,342 | 95 | (1,600) | 1,863 | | |
| Unencumbered Cash, Beginning | (26) | (3,342) | (6,133) | 0 | (9,501) | | |
| Unencumbered Cash, Ending | $ **0** | **0** | **(6,038)** | **(1,600)** | **(7,638)** | | |

* Exempt from Budget Law per K.S.A. 12-1663.

**UNIFIED SCHOOL DISTRICT NO. 211**
Norton, Kansas
**Gifts and Grants Funds**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Gifts & Grants | Gardner Memorial Library | Totals | Budget* | Variance Favorable (Unfavorable) |
|---|---|---|---|---|---|
| Receipts: | | | | | |
| Interest on Idle Funds | $ 0 | 217 | 217 | 1,000 | (783) |
| Donations | 168,456 | 0 | 168,456 | 200,000 | (31,544) |
| Total Receipts | 168,456 | 217 | 168,673 | **201,000** | **(32,327)** |
| Expenditures: | | | | | |
| Instruction | 64,996 | 0 | 64,996 | **264,471** | **(199,475)** |
| Instructional Support Staff | 0 | 0 | 0 | **0** | **0** |
| Total Expenditures | 64,996 | 0 | 64,996 | **264,471** | **(199,475)** |
| Receipts Over (Under) Expenditures | 103,460 | 217 | 103,677 | | |
| Unencumbered Cash, Beginning | 48,992 | 14,479 | 63,471 | | |
| Unencumbered Cash, Ending | $ **152,452** | **14,696** | **167,148** | | |

* Exempt from Budget Law per K.S.A. 79-2925 and K.S.A. 12-16,111.

**UNIFIED SCHOOL DISTRICT NO. 21**
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | Contingency Reserve | Textbook Rental and Student Material Revolving | Eicher Butler Scholarship | Louis Welter Scholarship |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from General | $ 60,000 | 0 | 0 | 0 |
| Interest | 0 | 0 | 7,716 | 321 |
| Fees | 0 | 28,218 | 0 | 0 |
| Total Receipts | 60,000 | 28,218 | 7,716 | 321 |
| Expenditures: | | | | |
| Instruction | 0 | 97,329 | 0 | 0 |
| Scholarships | 0 | 0 | 7,500 | 540 |
| Total Expenditures | 0 | 97,329 | 7,500 | 540 |
| Receipts Over (Under) Expenditures | 60,000 | (69,111) | 216 | (219) |
| Unencumbered Cash, Beginning | 576,415 | 279,810 | 500,301 | 14,326 |
| Unencumbered Cash, Ending | $ **636,415** | **210,699** | **500,517** | **14,107** |

**UNIFIED SCHOOL DISTRICT NO. 21**
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

| | | Tansil Scholarship | Jep Byrum Memorial Scholarship | Dave Stuewe Scholarship | Gertrude Steichen Scholarship |
|---|---|---|---|---|---|
| Receipts: | | | | | |
| Donations | $ | 0 | 0 | 25 | 0 |
| Interest | | 4,592 | 118 | 524 | 302 |
| Total Receipts | | 4,592 | 118 | 549 | 302 |
| Expenditures: | | | | | |
| Scholarships | | 2,500 | 1,000 | 0 | 1,500 |
| Total Expenditures | | 2,500 | 1,000 | 0 | 1,500 |
| Receipts Over (Under) Expenditures | | 2,092 | (882) | 549 | (1,198) |
| Unencumbered Cash, Beginning | | 202,939 | 7,865 | 9,442 | 15,532 |
| Unencumbered Cash, Ending | $ | **205,031** | **6,983** | **9,991** | **14,334** |

**UNIFIED SCHOOL DISTRICT NO. 211** SCHEDULE 3

Norton, Kansas

**Agency Funds**

Schedule of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2024

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Student Organization Funds: | | | | |
| Senior High: | | | | |
| Class of 2022 | $ 30 | 0 | 30 | 0 |
| Class of 2023 | 301 | 0 | 301 | 0 |
| Class of 2024 | 832 | 566 | 737 | 661 |
| Class of 2025 | 633 | 10,573 | 11,524 | (318) |
| Class of 2026 | 327 | 441 | 133 | 635 |
| Class of 2027 | 0 | 424 | 195 | 229 |
| F.F.A. | 48,377 | 47,794 | 56,483 | 39,688 |
| FCCLA | 39 | 0 | 0 | 39 |
| Yearbook | 15,931 | 17,533 | 12,701 | 20,763 |
| Concessions | 8,713 | 72,057 | 73,633 | 7,137 |
| KAYS | 3,399 | 8,971 | 7,464 | 4,906 |
| Blue Crew | 3,722 | 59,852 | 59,848 | 3,726 |
| National Honor Society | 510 | 0 | 136 | 374 |
| Forensics | 1,142 | 9,183 | 6,763 | 3,562 |
| Model United Nations | 586 | 60 | 144 | 502 |
| Scholars Bowl | 840 | 687 | 531 | 996 |
| Student Advisory Council | 1,218 | 12,410 | 9,118 | 4,510 |
| Drama Club | 1,593 | 0 | 1,001 | 592 |
| Art Projects Club | 475 | 0 | 191 | 284 |
| Vocal Music Club | 4,476 | 6,414 | 5,899 | 4,991 |
| Students Against Drunk Driving | 3,662 | 3,609 | 3,799 | 3,472 |
| Dance Club | 1,782 | 10,398 | 11,707 | 473 |
| NCSTV Club | 3,991 | 593 | 1,924 | 2,660 |
| Band Club | 694 | 642 | 218 | 1,118 |
| Coffee Club | 248 | 0 | 0 | 248 |
| Building Trades Construction | 3,061 | 933 | 9 | 3,985 |
| Youth Entrepreneur Challenge | 427 | 0 | 0 | 427 |
| Science Olympiad | 74 | 0 | 0 | 74 |
| Food Pantry | 7,494 | 319 | 0 | 7,813 |
| Junior High: | | | | |
| Student Council | 9,033 | 6,322 | 9,152 | 6,203 |
| KAYS | 9,789 | 15,419 | 18,130 | 7,078 |
| Pep Club | 85 | 0 | 0 | 85 |
| Concessions | 274 | 0 | 0 | 274 |
| Total Student Organization Funds | 133,758 | 285,200 | 291,771 | 127,187 |
| Other Agency Funds: | | | | |
| Employee Benefits | 5,869 | 5,071 | 6,162 | 4,778 |
| Total Agency Funds | $ **139,627** | **290,271** | **297,933** | **131,965** |

SCHEDULE 4

**UNIFIED SCHOOL DISTRICT NO. 211**

Norton, Kansas

**District Activity Funds**

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2024

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|---|---|---|
| High School Athletics | $ 50,432 | 0 | 118,430 | 117,288 | 51,574 | 0 | 51,574 |
| Junior High Athletics | 10,008 | 0 | 28,321 | 26,827 | 11,502 | 0 | 11,502 |
| Junior High Music | 3,685 | 0 | 2,009 | 2,013 | 3,681 | 0 | 3,681 |
| Total District Activity Funds | $ **64,125** | **0** | **148,760** | **146,128** | **66,757** | **0** | **66,757** |

**UNIFIED SCHOOL DISTRICT NO. 211**
SINGLE AUDIT SECTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

**Mapes & Miller LLP**
**Certified Public Accountants**

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

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

January 13, 2025

Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide,* the financial statement of Unified School District No. 211, as of and for the year ended June 30, 2024, and the related notes to the financial statement, which collectively comprise United School District No. 211's basic financial statement and have issued our report thereon dated January 13, 2025. In our report on the financial statement, we expressed an adverse opinion on the financial statement. As discussed in the Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph in the report on the financial statement, the financial statement was prepared 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.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Unified School District No. 211'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 211's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 211'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. 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 No. 211's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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 Unified School District No. 211's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 211's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mapes & Miller LLP*

Certified Public Accountants

Norton, Kansas
January 13, 2025

**Mapes & Miller LLP**
**Certified Public Accountants**

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

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

January 13, 2025

Board of Education
Unified School District No. 211
Norton, Kansas 67654

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Unified School District No. 211's compliance with the types of compliance requirements identified as subject to audit in the *OMB Circular Supplement* that could have a direct and material effect on each of Unified School District No. 211's major federal programs for the year ended June 30, 2024. Unified School District No. 211'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 No. 211 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 Unified School District No. 211 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 No. 211'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 No. 211'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 No. 211'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 No. 211'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 No. 211'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 No. 211'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 No. 211'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.

*Mapes & Miller LLP*

Certified Public Accountants
Norton, Kansas

January 13, 2025

**UNIFIED SCHOOL DISTRICT NO. 211**
**Norton, Kansas**
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024

| Federal Grantor/Pass through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Agency or Pass-through Number | Expenditures |
|---|---|---|---|
| **U.S. DEPARTMENT OF EDUCATION** | | | |
| **Direct Aid:** | | | |
| Impact Aid | 84.041 | N/A | $ 7,287 |
| **Passed through Kansas Department of Education:** | | | |
| Title I Grants to Local Educational Agencies | 84.010 | DO211 | $ 160,591 |
| Supporting Effective Instruction State Grants | 84.367 | DO211 | 36,956 |
| ESSA Student Support Academic Enrichment | 84.424 | DO211 | 15,088 |
| Education Stabilization Fund ESSER III COVID-19 | 84.425U | DO211 | 777,690 |
| **Total Passed through Kansas Department of Education** | | | $ 990,325 |
| **TOTAL U.S. DEPARTMENT OF EDUCATION** | | | $ 997,612 |
| **U.S. DEPARTMENT OF AGRICULTURE** | | | |
| **Passed through Kansas Department of Education:** | | | |
| Local Foods for Schools Cooperative | 10.185 | DO211 | $ 5,195 |
| Child Nutrition Cluster: | | | |
| School Breakfast | 10.553 | DO211 | $ 54,457 |
| National School Lunch Program | 10.555 | DO211 | 237,464 |
| Total Child Nutrition Cluster | | | $ 291,921 |
| **TOTAL U.S. DEPARTMENT OF AGRICULTURE** | | | $ 297,116 |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | $ 1,294,728 |

See accompanying notes to the schedule of expenditures of federal awards

**UNIFIED SCHOOL DISTRICT NO. 211**

Notes to the Schedule of Expenditures of Federal Awards

June 30, 2024

**Note 1 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Unified School District No. 211, Norton, Kansas (the District) under programs of the federal government for the year ended June 30, 2024. The information in this 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.

**Note 2 - Summary of Significant Accounting Policies**

The 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.

**Note 3 - Indirect Cost Rate**

The District has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**UNIFIED SCHOOL DISTRICT NO. 211**
**Norton, Kansas**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

## SECTION I – SUMMARY OF AUDITORS' RESULTS

### FINANCIAL STATEMENTS

Type of auditors' report issued:

| | |
|---|---|
| In accordance with Generally Accepted Accounting Principles | Adverse Opinion |
| In accordance with the regulatory basis of accounting described in Note 1 | Unmodified Opinion |

Internal control over financial reporting:

- Material weaknesses identified? __ Yes X No
- Significant deficiencies identified? __ Yes X None Reported
- Noncompliance material to financial statement noted? __ Yes X No

### FEDERAL AWARDS

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

Internal control over major programs:

- Material weaknesses identified? __ Yes X No
- Significant deficiencies identified? __ Yes X None Reported

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:

| Federal Assistance Listing Number | Name of Federal Program |
|---|---|
| 84.425 | Economic Stabilization Fund ESSER III COVID-19 |

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? __ Yes X No

## SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported

## SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported

**UNIFIED SCHOOL DISTRICT NO. 211**
**Norton, Kansas**
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

**SECTION IV – SUMMARY OF PRIOR AUDIT FINDINGS**

None