



Monday, February 13, 2023
USD #333 USD333 Board of Education Regular Meeting

AGENDA FOR UNIFIED SCHOOL DISTRICT NO. 333
CLOUD COUNTY, KANSAS

6:00 PM

USD #333 Board of Education Administrative Offices, 217 W. 7th St., Concordia, KS 66901

A. OPENING ITEMS

1. Call To Order
2. Pledge of Allegiance
3. Members Present

B. CONSENT ITEMS

1. Adopt Agenda for Meeting
2. Approval of Minutes
3. Accept Gifts and Donations
4. Approval of Encumbrances as listed in the Superintendent's Report
5. Approval of Financial/Treasurer's Report/CapitalOne
6. Administrator/Building Reports
7. Vote on Consent Items

C. PUBLIC COMMENTS

D. STUDENT/PATRON PARTICIPATION/RECOGNITION

E. INFORMATION/UPDATE/COMMUNICATION

1. Mapes & Miller - audit results
See Action Item #1 Below

F. EXECUTIVE SESSION

G. BOARD ACTION ITEMS

1. Mapes & Miller - audit results
Mapes & Miller Audit Information item from above. Kevin Pounds moved to accept the Mapes & Miller audit as presented. Second by ((*&&&*&. Motion carried 6-0.
Audit Report USD333 Concordia 2022 CD draft 3
Audit USD #333 Adjusting Entries 67
Audit USD#333 - Client Adjusting Entries 69
2. Jule Lawsuit Settlement Letter - Authority to Sign
3. Storm damage claims
Motion to approve the insurance scope to be performed by Coryell Roofing.

H. CERTIFIED and CLASSIFIED PERSONNEL

1. 1. New Hires/Transfers/Resignations/Terminations of **CERTIFIED STAFF** for 2022-2023 or 2023-2024 School Year (if needed)
Certified Jan 2023 LIST 71
2. New Hires/Transfers/Resignations/Terminations of **CLASSIFIED STAFF** for 2022-2023 or 2023-2024 School Year (if needed)
Classified Jan 2023 LIST 72

I. ADJOURN

UNIFIED SCHOOL DISTRICT NO. 333

Concordia, Kansas

FINANCIAL STATEMENT AND
INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2022

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas
June 30, 2022

Quentin Breese – Superintendent
Tracey Holmes – Board Clerk
Ronda Gumm – Business Office Manager/Treasurer

BOARD MEMBERS

Bryan Bombardier – President
Tony Miller – Vice President
Brad Berk
Kevin Pounds
John Culley
Mark Nordell
Nancy Owen

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2022

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

For the Year Ended June 30, 2022

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MAPES & MILLER LLP

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

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 412
QUINTER, KS 67752
(785)754-2111

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 333
Concordia, Kansas 66901

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 333, Concordia, Kansas, a Municipality, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 333, Concordia, Kansas as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 333, Concordia, Kansas as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained 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 the Unified School District No. 333, Concordia, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 333, Concordia, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the

regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the presentation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District No. 333, Concordia, Kansas ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District No. 333, Concordia, Kansas internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District No. 333, Concordia, Kansas ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of regulatory basis receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statement of Unified School District No. 333, Concordia, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole on the basis of accounting described in Note 1.

Board of Education
Unified School District No. 333
February 13, 2023
Page Four

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2023 on our consideration of the Unified School District No. 333's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District No. 333's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 333's internal control over financial reporting and compliance.

Respectfully submitted,
Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 13, 2023

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2022

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ -	\$ -	\$ 8,602,416	\$ 8,602,416	\$ -	\$ 110,979	\$ 110,979
Supplemental General Fund	113,927	-	2,887,216	2,846,048	155,095	378,865	533,960
Special Purpose Funds							
Special Education Cooperative Fund	1,420,654	-	5,035,143	4,549,359	1,906,438	397,762	2,304,200
Preschool-Aged At Risk Fund	50,000	-	163,316	113,316	100,000	11,755	111,755
At Risk (K-12) Fund	-	-	1,312,911	1,311,500	1,411	133,581	134,992
Bilingual Education Fund	10,000	-	39,470	39,470	10,000	3,755	13,755
Capital Outlay Fund	1,558,528	-	1,287,966	1,659,615	1,186,879	457,227	1,644,106
Driver Training Fund	25,418	-	21,646	26,329	20,735	-	20,735
Food Service Fund	174,912	-	1,038,945	1,035,518	178,339	135,575	313,914
Professional Development Fund	57,742	-	69,063	71,768	55,037	-	55,037
Special Education Fund	257,312	-	1,950,418	1,857,730	350,000	1,137	351,137
Career & Postsecondary Education Fund	100,000	-	189,284	175,625	113,659	20,727	134,386
Textbook & Student Material Revolving Fund	75,337	-	51,050	12,726	113,661	-	113,661
KPERs Special Retirement Contribution Fund	-	-	1,405,899	1,405,899	-	-	-
Contingency Reserve Fund	1,219,624	25,109	181,047	-	1,425,780	-	1,425,780
Gifts & Grants Fund	33,307	-	78,129	78,935	32,501	-	32,501
Parents as Teachers Fund	18,107	-	161,335	157,102	22,340	13,876	36,216
Federal Funds	(646,145)	-	1,108,819	1,235,206	(772,532) *	120,524	(652,008)
District Activity Funds	10,898	-	136,382	115,887	31,393	-	31,393

* See Note 3, Cash Basis Exception.

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

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2022

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Bond & Interest Fund							
Bond & Interest Fund	\$ 671,024	\$ -	\$ 360,618	\$ 380,489	\$ 651,153	\$ -	\$ 651,153
Trust Funds							
Donald Wade Scholarship Fund	4,025	-	7	-	4,032	-	4,032
Cheryl Laas Memorial Fund	3,680	-	14	500	3,194	-	3,194
Nicole Barleen Scholarship Fund	28,125	-	1,061	1,000	28,186	-	28,186
Terry Householder Scholarship Fund	4,964	-	2	-	4,966	-	4,966
Trevor Gennette Scholarship Fund	911	-	880	750	1,041	-	1,041
Dana Nelson Scholarship Fund	500	-	541	500	541	-	541
Doug Moore Scholarship Fund	569	-	611	500	680	-	680
Total Reporting Entity (Excluding Agency Funds)	\$ 5,193,419	\$ 25,109	\$ 26,084,189	\$ 25,678,188	\$ 5,624,529	\$ 1,785,763	\$ 7,410,292

Composition of Cash	
American State Bank & Trust	
Checking	\$ 7,118,369
Citizens National Bank	
Savings Accounts	15,910
Certificates of Deposit	24,467
Central National Bank	
Certificates of Deposit	200,000
Guaranty State Bank & Trust	
Certificates of Deposit	330,000
Total Cash	7,688,746
Agency Funds per Schedule 3	(278,454)
Total Reporting Entity (Excluding Agency Funds)	\$ 7,410,292

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

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

NOTES TO THE FINANCIAL STATEMENT
June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 333, Concordia, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 333, Concordia, Kansas, a Municipality.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2022.

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

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust Funds—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

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

C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The

KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of the notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments made for the year ended June 30, 2022.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, Agency Funds, and the following Special Purpose Funds:

Textbook & Student Material Revolving Fund
Contingency Reserve Fund
Gifts and Grants Fund
Federal Funds
District Activity Funds

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

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A. Depository Coverage:

K.S.A. 9-1402 requires deposits at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at American State Bank were undersecured on August 12, 2021. Additional securities were obtained subsequent to the violation.

B. The District is not aware of any other non-compliance with Kansas statutes.

3. CASH BASIS EXCEPTION

Kansas municipalities are subject to the cash basis law as stated in Kansas Statute 10-1113. The federal funds have a negative unencumbered cash balance at June 30, 2022, which is allowable under K.S.A. 12-1664. These funds will be reimbursed in the following fiscal year from federal grant programs as follows:

<u>Federal Fund</u>	<u>Unencumbered Cash</u>	<u>Grant Award Available</u>
ELC	\$ (9,878)	\$ 9,878
ESSER III	(673,833)	1,556,299
Child Care Aware	(88,971)	118,800

4. DEPOSITS AND INVESTMENTS

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

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. State statutes require the District’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District’s carrying amount of deposits was \$7,688,746 and the bank balance was \$7,813,529. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$748,684 was covered by federal depository insurance, \$7,064,845 was collateralized with securities held by the pledging financial institutions’ agents in the District’s name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5167	\$ 153,066
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,001,553
General Fund	Bilingual Education Fund	K.S.A. 72-5167	33,970
General Fund	Capital Outlay Fund	K.S.A. 72-5167	131,658
General Fund	Driver Training Fund	K.S.A. 72-5167	8,000
General Fund	Professional Development Fund	K.S.A. 72-5167	65,509
General Fund	Special Education Fund	K.S.A. 72-5167	1,863,273
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	162,042
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	181,047
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	311,358
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	5,500
Supplemental General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5143	15,000

6. DEFINED BENEFIT PENSION PLAN

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

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2, or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009 and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate of 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer’s share except for retired District employees. The District is responsible for the employer’s portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$1,405,899 for the year ended June 30, 2022.

Net Pension Liability – At June 30, 2022, the District’s proportionate share of the collective net pension liability reported by KPERS was \$10,768,451. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District’s proportion of the net pension liability was based on the ratio of the District’s contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

A. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows for retirees (and their dependents) with a minimum of 10 years of service in the district and who have reached KPERS requirements for full benefits, to continue participation in the district group health insurance plan until such time as the retiree reaches age 65. Retirees pay for dependent coverage at the employee rate.

The District provides for a single health insurance plan for retirees who were full-time twelve month employees upon retirement, with the district paying the premiums directly to the provider. The district provides this benefit to qualified retirees until they reach age 65 or are eligible for Medicare benefits. In the event of the retiree’s death before the age of 65, this benefit would continue to the retiree’s spouse until the retiree would have reached 65 or as limited by COBRA regulations. The total amount paid for the year ended June 30, 2022 by the district for these retirees was \$182,477.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

B. Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

C. Compensated Absences

Vacation and Sick Leave

Certified and classified employees are granted three paid, non-accumulative discretionary days per year. Each classified employee, depending upon position is granted between 10 and 12 days of sick leave per year up to an accumulation of 90 sick days. Accumulated sick leave is paid upon resignation or retirement from the District at a rate of \$10 per day (up to \$900) for classified employees. Certified employees receive ten paid sick days per year and are allowed to accumulate up to 90 sick days. Upon resignation, retirement, termination or death of the employee, sick leave is paid to certified employees at the rate of \$20 per day (up to \$1,800). Full time, 12-month classified employees, receive 1 day of paid vacation for each month of work. Vacation days accumulate up to 15 days and are payable upon retirement or resignation at the employee’s regular rate.

As of June 30, 2022, accumulated sick leave payable to certified employees totaled \$21,374 and accumulated sick leave payable to classified employees totaled \$22,155. Vacation leave payable to classified employees totaled \$29,468 as of June 30, 2022.

8. RISK MANAGEMENT

The District participates in federal, state and county 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 disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

The Unified School District No. 333 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2022, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

9. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$188,525 subsequent to June 30, 2022 and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

10. COVID-19

On January 30, 2022, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of the COVID-19 outbreak, numerous federal and state grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

11. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events through the date of this report have occurred which effect the financial statement as presented.

12. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date Issued	Amount of Issue	Date of Final Maturity	Balance 7/1/2021	Additions	Reductions/Payments	Balance 6/30/2022	Interest Paid
General Obligation Bonds									
Series 2013	3-3.125%	12/23/2013	5,500,000	9/1/2024	\$ 1,065,000	\$ -	\$ 250,000	\$ 815,000	\$ 28,556
Series 2019	2.31%	11/1/2019	3,550,000	9/1/2033	3,520,000	-	10,000	3,510,000	91,933
Total General Obligation Bonds					4,585,000	-	260,000	4,325,000	120,489
Leases									
Track Lease	2.97%	11/13/2017	1,250,000	6/1/2024	559,766	-	181,269	378,497	16,810
Bus Lease	2.49%	8/2/2017	156,402	8/31/2022	69,990	-	22,026	47,964	1,781
Bus Lease	2.49%	11/1/2017	91,162	11/1/2022	40,590	-	12,858	27,732	1,019
Total Leases					670,346	-	216,153	454,193	19,610
Total Contractual Indebtedness					\$ 5,255,346	\$ -	\$ 476,153	\$ 4,779,193	\$ 140,099

Current maturity of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Year Ended June 30	General Obligation Bonds		Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 290,000	\$ 101,641	\$ 262,365	\$ 12,964	\$ 552,365	\$ 114,605
2024	300,000	92,998	191,828	5,863	491,828	98,861
2025	315,000	83,801	-	-	315,000	83,801
2026	330,000	75,190	-	-	330,000	75,190
2027	340,000	67,452	-	-	340,000	67,452
2028-2032	1,900,000	210,903	-	-	1,900,000	210,903
2033-2034	850,000	19,867	-	-	850,000	19,867
Total	\$ 4,325,000	\$ 651,852	\$ 454,193	\$ 18,827	\$ 4,779,193	\$ 670,679

UNIFIED SCHOOL DISTRICT NO. 333
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2022

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	\$ 8,786,102	\$ (402,834)	\$ 219,148	\$ 8,602,416	\$ 8,602,416	\$ -
Supplemental General Fund	2,922,610	(76,562)	-	2,846,048	2,846,048	-
Special Purpose Funds						
Special Education Cooperative Fund	6,881,660	-	-	6,881,660	4,549,359	(2,332,301)
Preschool-Aged At Risk Fund	125,000	-	-	125,000	113,316	(11,684)
At Risk (K-12) Fund	1,311,500	-	-	1,311,500	1,311,500	-
Bilingual Education Fund	40,500	-	-	40,500	39,470	(1,030)
Capital Outlay Fund	2,761,288	-	-	2,761,288	1,659,615	(1,101,673)
Driver Training Fund	31,418	-	-	31,418	26,329	(5,089)
Food Service Fund	981,312	-	54,206	1,035,518	1,035,518	-
Professional Development Fund	107,742	-	-	107,742	71,768	(35,974)
Special Education Fund	2,257,497	-	-	2,257,497	1,857,730	(399,767)
Career & Postsecondary Education Fund	331,000	-	-	331,000	175,625	(155,375)
KPERs Special Retirement Contribution Fund	1,591,238	-	-	1,591,238	1,405,899	(185,339)
Parents as Teachers Fund	191,232	-	-	191,232	157,102	(34,130)
Bond & Interest Fund						
Bond & Interest Fund	380,489	-	-	380,489	380,489	-

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-1

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2022

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	\$ 212,972	\$ -	\$ 212,972
State Reimbursements	6,176	-	6,176
State Aid	7,449,543	7,681,775	(232,232)
Special Education State Aid	933,725	1,104,327	(170,602)
	<u>8,602,416</u>	<u>\$ 8,786,102</u>	<u>\$ (183,686)</u>
EXPENDITURES			
Instruction	1,876,728	\$ 2,160,707	\$ (283,979)
Student Support Services	147,769	152,800	(5,031)
Instructional Support Staff	251,456	226,800	24,656
General Administration	325,004	324,700	304
School Administration	704,054	643,500	60,554
Central Services	210,848	209,600	1,248
Operations & Maintenance	1,044,001	1,173,000	(128,999)
Supervision	351,666	275,000	76,666
Vehicle Operating Services	-	70,000	(70,000)
Vehicle & Maintenance Services	68,894	82,000	(13,106)
Other Student Transportation Services	764	800	(36)
Other Support Services	14,024	1,300	12,724
Community Services Operations	7,090	-	7,090
Outgoing Transfers			
Preschool-Aged At Risk Fund	153,066	75,000	78,066
At Risk Fund (K-12)	1,001,553	993,500	8,053
Bilingual Education Fund	33,970	25,000	8,970
Capital Outlay Fund	131,658	200,000	(68,342)
Driver Training Fund	8,000	-	8,000
Professional Development Fund	65,509	50,000	15,509
Special Education Fund	1,863,273	1,922,395	(59,122)
Career and Postsecondary Education Fund	162,042	200,000	(37,958)
Contingency Reserve Fund	181,047	-	181,047
	<u>3,600,118</u>	<u>3,465,895</u>	<u>134,223</u>
Adjustments to Comply with Legal Max	-	(402,834)	402,834
Legal General Fund Budget	<u>8,602,416</u>	<u>8,383,268</u>	<u>219,148</u>
Adjustment for Qualifying Budget Credits Reimbursements	-	219,148	(219,148)
	<u>8,602,416</u>	<u>\$ 8,602,416</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2021	-		
UNENCUMBERED CASH, June 30, 2022	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2022

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 41,638	\$ 26,377	\$ 15,261
Current Tax	1,196,044	1,253,363	(57,319)
Delinquent Tax	13,421	12,205	1,216
Motor Vehicle Tax	102,687	101,141	1,546
Recreational Vehicle Tax	1,960	1,518	442
Commercial Vehicle Tax	6,784	6,595	189
Rental Excise Tax	54	-	54
Supplemental General State Aid	1,524,628	1,565,642	(41,014)
Total Receipts	<u>2,887,216</u>	<u>\$ 2,966,841</u>	<u>\$ (79,625)</u>
EXPENDITURES			
Instruction	2,234,469	\$ 2,318,910	\$ (84,441)
Instructional Support Staff	279,721	265,200	14,521
Outgoing Transfers			
At Risk Fund (K-12)	311,358	318,000	(6,642)
Bilingual Education Fund	5,500	5,500	-
Career and Postsecondary Education Fund	15,000	15,000	-
Total Outgoing Transfers	<u>331,858</u>	<u>338,500</u>	<u>(6,642)</u>
Adjustments to Comply with Legal Max	-	(76,562)	76,562
Total Expenditures	<u>2,846,048</u>	<u>\$ 2,846,048</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	41,168		
UNENCUMBERED CASH, July 1, 2021	<u>113,927</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 155,095</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

SPECIAL EDUCATION COOPERATIVE FUND

	Learning Cooperative of NCK	Budget	Variance Over (Under)
RECEIPTS			
Payments from Districts in Coop	\$ 4,041,652	\$ 4,545,606	\$ (503,954)
Interest on Idle Funds	1,251	2,400	(1,149)
Other Revenue from Local Sources	128,808	40,000	88,808
Federal Aid	723,009	723,000	9
Medicaid Aid	140,423	150,000	(9,577)
	<u>5,035,143</u>	<u>\$ 5,461,006</u>	<u>\$ (425,863)</u>
EXPENDITURES			
Instruction	3,314,616	\$ 4,945,160	\$ (1,630,544)
Student Support Services	728,278	1,245,500	(517,222)
Instructional Support Staff	14,004	100,000	(85,996)
School Administration	464,573	578,000	(113,427)
Central Services	-	5,000	(5,000)
Operations & Maintenance	27,888	8,000	19,888
	<u>4,549,359</u>	<u>\$ 6,881,660</u>	<u>\$ (2,332,301)</u>
Receipts Over (Under) Expenditures	485,784		
UNENCUMBERED CASH, July 1, 2021	<u>1,420,654</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 1,906,438</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

PRESCHOOL-AGED AT RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Sources	\$ 10,250	\$ -	\$ 10,250
Incoming Transfer			
General Fund	<u>153,066</u>	<u>75,000</u>	<u>78,066</u>
Total Receipts	<u>163,316</u>	<u>\$ 75,000</u>	<u>\$ 88,316</u>
EXPENDITURES			
Instruction	77,713	\$ 84,000	\$ (6,287)
Student Transportation Services	35,603	40,000	(4,397)
Other Support Services	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>113,316</u>	<u>\$ 125,000</u>	<u>\$ (11,684)</u>
Receipts Over (Under) Expenditures	50,000		
UNENCUMBERED CASH, July 1, 2021	<u>50,000</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 100,000</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 1,001,553	\$ 993,500	\$ 8,053
Supplemental General Fund	311,358	318,000	(6,642)
Total Incoming Transfers	<u>1,312,911</u>	<u>\$ 1,311,500</u>	<u>\$ 1,411</u>
EXPENDITURES			
Instruction	929,302	\$ 920,900	\$ 8,402
Student Support Services	327,422	390,600	(63,178)
Instructional Support Staff	54,776	-	54,776
Total Expenditures	<u>1,311,500</u>	<u>\$ 1,311,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	1,411		
UNENCUMBERED CASH, July 1, 2021	-		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 1,411</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

BILINGUAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 33,970	\$ 25,000	\$ 8,970
Supplemental General Fund	5,500	5,500	-
Total Incoming Transfers	<u>\$ 39,470</u>	<u>\$ 30,500</u>	<u>\$ 8,970</u>
EXPENDITURES			
Instruction	39,470	<u>\$ 40,500</u>	<u>\$ (1,030)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2021	<u>10,000</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 10,000</u>		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2022

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 20,641	\$ 13,073	\$ 7,568
Current Tax	574,286	541,595	32,691
Delinquent Tax	6,514	6,050	464
Motor Vehicle Tax	52,593	51,789	804
Recreational Vehicle Tax	1,000	777	223
Commercial Vehicle Tax	3,373	3,377	(4)
Rental Excise Tax	28	-	28
Interest on Idle Funds	4,677	-	4,677
Other Revenue from Local Sources	236,851	91,171	145,680
State Aid	256,345	258,762	(2,417)
Incoming Transfer			
General Fund	131,658	200,000	(68,342)
	1,287,966	\$ 1,166,594	\$ 121,372
Total Receipts			
EXPENDITURES			
Instruction	361,234	\$ 208,829	\$ 152,405
Instructional Support Staff	-	191,171	(191,171)
General Administration	1,799	161,288	(159,489)
Operations & Maintenance	996,807	700,000	296,807
Transportation	-	300,000	(300,000)
Vehicle Services & Maintenance	37,684	400,000	(362,316)
Land Acquisition	63,000	400,000	(337,000)
Land Improvement	198,079	200,000	(1,921)
Architectural & Engineering Services	1,012	200,000	(198,988)
	1,659,615	\$ 2,761,288	\$ (1,101,673)
Total Expenditures			
Receipts Over (Under) Expenditures	(371,649)		
UNENCUMBERED CASH, July 1, 2021	1,558,528		
UNENCUMBERED CASH, June 30, 2022	\$ 1,186,879		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 5,246	\$ 6,000	\$ (754)
Other Revenue From Local Sources	8,400	-	8,400
Incoming Transfer General Fund	8,000	-	8,000
Total Receipts	21,646	6,000	15,646
EXPENDITURES			
Instruction	26,084	\$ 31,418	\$ (5,334)
Vehicle Operations & Maintenance Services	245	-	245
Total Expenditures	26,329	31,418	(5,089)
Receipts Over (Under) Expenditures	(4,683)		
UNENCUMBERED CASH, July 1, 2021	25,418		
UNENCUMBERED CASH, June 30, 2022	\$ 20,735		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Lunch Receipts	\$ 4,501	\$ -	\$ 4,501
Adult & Ala Carte Receipts	21,868	-	21,868
Miscellaneous Receipts	3,989	-	3,989
State Aid	7,068	5,920	1,148
Federal Aid	1,001,519	800,480	201,039
Total Receipts	1,038,945	\$ 806,400	\$ 232,545
EXPENDITURES			
Operations & Maintenance	5,510	\$ 4,062	\$ 1,448
Food Service Operations	1,030,008	977,250	52,758
Adjustment for Qualifying Budget Credits			
Additional Federal Funds	-	54,206	(54,206)
Total Expenditures	1,035,518	\$ 1,035,518	\$ -
Receipts Over (Under) Expenditures	3,427		
UNENCUMBERED CASH, July 1, 2021	174,912		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 178,339</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 3,554	\$ -	\$ 3,554
Incoming Transfer General Fund	<u>65,509</u>	<u>50,000</u>	<u>15,509</u>
Total Receipts	<u>69,063</u>	<u>\$ 50,000</u>	<u>\$ 19,063</u>
EXPENDITURES			
Instructional Support Staff	<u>71,768</u>	<u>\$ 107,742</u>	<u>\$ (35,974)</u>
Receipts Over (Under) Expenditures	(2,705)		
UNENCUMBERED CASH, July 1, 2021	<u>57,742</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 55,037</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 34,355	\$ 25,000	\$ 9,355
Federal Aid - ESSER II-SPED	52,790	52,790	-
Incoming Transfer General Fund	<u>1,863,273</u>	<u>1,922,395</u>	<u>(59,122)</u>
Total Receipts	<u>1,950,418</u>	<u>\$ 2,000,185</u>	<u>\$ (49,767)</u>
EXPENDITURES			
Instruction	1,812,667	\$ 2,089,497	\$ (276,830)
Supervision	45,063	153,000	(107,937)
Vehicle Operating Services	<u>-</u>	<u>15,000</u>	<u>(15,000)</u>
Total Expenditures	<u>1,857,730</u>	<u>\$ 2,257,497</u>	<u>\$ (399,767)</u>
Receipts Over (Under) Expenditures	92,688		
UNENCUMBERED CASH, July 1, 2021	<u>257,312</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 350,000</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	\$ 12,242	\$ 16,000	\$ (3,758)
Incoming Transfers			
General Fund	162,042	200,000	(37,958)
Supplemental General Fund	15,000	15,000	-
Total Incoming Transfers	<u>177,042</u>	<u>215,000</u>	<u>(37,958)</u>
Total Receipts	<u>189,284</u>	<u>\$ 231,000</u>	<u>\$ (41,716)</u>
EXPENDITURES			
Instruction	175,073	\$ 331,000	\$ (155,927)
Instructional Support Staff	552	-	552
Total Expenditures	<u>175,625</u>	<u>\$ 331,000</u>	<u>\$ (155,375)</u>
Receipts Over (Under) Expenditures	13,659		
UNENCUMBERED CASH, July 1, 2021	<u>100,000</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 113,659</u>		

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
 REGULATORY BASIS
 For The Year Ended June 30, 2022

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Textbook	Student Material	Total
RECEIPTS			
Rental Fees & Books	\$ 34,057	\$ 16,783	\$ 50,840
Miscellaneous Receipts	-	210	210
Total Receipts	<u>34,057</u>	<u>16,993</u>	<u>51,050</u>
EXPENDITURES			
Instruction	<u>2,929</u>	<u>9,797</u>	<u>12,726</u>
Receipts Over (Under) Expenditures	31,128	7,196	38,324
UNENCUMBERED CASH, July 1, 2021	<u>37,956</u>	<u>37,381</u>	<u>75,337</u>
UNENCUMBERED CASH, June 30, 2022	<u>\$ 69,084</u>	<u>\$ 44,577</u>	<u>\$ 113,661</u>

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 1,405,899	\$ 1,591,238	\$ (185,339)
EXPENDITURES			
Instruction	1,004,515	\$ 1,136,940	\$ (132,425)
Student Support Services	101,084	114,410	(13,326)
Instructional Support Staff	44,426	50,283	(5,857)
General Administration	30,789	34,848	(4,059)
School Administration	96,866	109,636	(12,770)
Central Services	12,372	14,003	(1,631)
Operations & Maintenance	54,268	61,422	(7,154)
Student Transportation Services	28,540	32,302	(3,762)
Food Service	33,039	37,394	(4,355)
Total Expenditures	1,405,899	\$ 1,591,238	\$ (185,339)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2021	-		
UNENCUMBERED CASH, June 30, 2022	\$ -		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
General Fund	<u>\$ 181,047</u>
EXPENDITURES	
Receipts Over (Under) Expenditures	181,047
UNENCUMBERED CASH, July 1, 2021	1,219,624
Prior Year Cancelled Encumbrances	<u>25,109</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 1,425,780</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2022

GIFTS & GRANTS FUND

	Owls Grant Fund	Duclos Grant Fund	NCK Honor Flight Fund	Children's Trust Fund	Other Gifts & Donations Fund	Total Gifts and Donations	Budget*	Variance Over (Under)
RECEIPTS								
Contributions & Donations	\$ -	\$ 2,500	\$ -	\$ 1,000	\$ 74,629	\$ 78,129	\$ 150,000	\$ (71,871)
EXPENDITURES								
Instruction	-	4,310	3,337	1,000	19,160	27,807	\$ 161,865	\$ (134,058)
Instructional Support Staff	-	-	-	-	1,128	1,128	19,000	(17,872)
Vehicle Operating Services	-	-	-	-	-	-	2,600	(2,600)
Community Services Operations	-	-	-	-	50,000	50,000	-	50,000
Total Expenditures	-	4,310	3,337	1,000	70,288	78,935	\$ 183,465	\$ (104,530)
Receipts Over (Under) Expenditures	-	(1,810)	(3,337)	-	4,341	(806)		
UNENCUMBERED CASH, July 1, 2021	1,000	5,096	3,337	333	23,541	33,307		
UNENCUMBERED CASH, June 30, 2022	\$ 1,000	\$ 3,286	\$ -	\$ 333	\$ 27,882	\$ 32,501		

* Gifts and Grants Funds are not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
 REGULATORY BASIS
 For The Year Ended June 30, 2022

PARENTS AS TEACHERS FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Payments from Other Districts	\$ 53,125	\$ 53,125	\$ -
Other Revenue from Local Sources	8,956	15,000	(6,044)
State Aid	99,254	105,000	(5,746)
	<u>161,335</u>	<u>\$ 173,125</u>	<u>\$ (11,790)</u>
EXPENDITURES			
Instructional Support Staff	157,102	\$ 191,232	\$ (34,130)
Receipts Over (Under) Expenditures	4,233		
UNENCUMBERED CASH, July 1, 2021	<u>18,107</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 22,340</u>		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2022

	FEDERAL FUNDS								Total Federal Funds	Budget*	Variance Over (Under)
	Child Care Aware Grant	ELC Grant	Carl Perkins Grant	Title I	Title IIA Improving Teacher Quality	Title IV Part A	ESSER II	ESSER III			
RECEIPTS											
Federal Aid	\$ 131,400	\$ 14,644	\$ 3,298	\$ 208,520	\$ 38,686	\$ 19,795	\$ 692,476	\$ -	\$ 1,108,819	\$ 2,511,966	\$ (1,403,147)
EXPENDITURES											
Instruction	198,056	-	2,255	208,520	38,686	4,502	-	644,865	1,096,884	\$ 1,092,400	\$ 4,484
Student Support Services	-	24,522	-	-	-	-	46,174	4,000	74,696	768,264	(693,568)
Instructional Support Staff	-	-	1,050	-	-	15,293	-	-	16,343	5,000	11,343
School Administration	-	-	-	-	-	-	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-	-	-	20,000	20,000	-	20,000
Student Transportation Services	1,115	-	-	-	-	-	-	4,968	6,083	-	6,083
Food Service Operation	-	-	-	-	-	-	-	-	-	-	-
Vehicle Operating Services	-	-	-	-	-	-	-	-	-	-	-
Community Support Services	21,200	-	-	-	-	-	-	-	21,200	-	21,200
Total Expenditures	220,371	24,522	3,305	208,520	38,686	19,795	46,174	673,833	1,235,206	\$ 1,865,664	\$ (630,458)
Receipts Over (Under) Expenditures	(88,971)	(9,878)	(7)	-	-	-	646,302	(673,833)	(126,387)		
UNENCUMBERED CASH, July 1, 2021	-	-	157	-	-	-	(646,302)	-	(646,145)		
UNENCUMBERED CASH, June 30, 2022	\$ (88,971)**	\$ (9,878)**	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ (673,833)**	\$ (772,532)		

* Federal Funds are not required by statute to be budgeted, this budget is for informational purposes only.

** See Note 3, Cash Basis Exception.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 136,382</u>
EXPENDITURES	<u>115,887</u>
Receipts Over (Under) Expenditures	20,495
UNENCUMBERED CASH, July 1, 2021	<u>10,898</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 31,393</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2022

BOND & INTEREST FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 6,742	\$ 4,254	\$ 2,488
Current Tax	186,137	175,505	10,632
Delinquent Tax	2,556	1,976	580
Motor Vehicle Tax	20,941	20,460	481
Recreational Vehicle Tax	388	307	81
Commercial Vehicle Tax	1,121	1,334	(213)
Rental Excise Tax	12	-	12
Other Revenue From Local Sources	5	-	5
State Aid	142,716	142,716	-
	<u>360,618</u>	<u>\$ 346,552</u>	<u>\$ 14,066</u>
EXPENDITURES			
Principal	260,000	\$ 260,000	\$ -
Interest	120,489	120,489	-
	<u>380,489</u>	<u>\$ 380,489</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(19,871)		
UNENCUMBERED CASH, July 1, 2021	<u>671,024</u>		
UNENCUMBERED CASH, June 30, 2022	<u>\$ 651,153</u>		

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

DONALD WADE SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	<u>\$ 7</u>
EXPENDITURES	
	<u>-</u>
Receipts Over (Under) Expenditures	7
UNENCUMBERED CASH, July 1, 2021	<u>4,025</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 4,032</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

CHERYL LAAS MEMORIAL FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	<u>\$ 14</u>
EXPENDITURES	
Scholarship	<u> 500</u>
Receipts Over (Under) Expenditures	(486)
UNENCUMBERED CASH, July 1, 2021	<u> 3,680</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 3,194</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

NICOLE BARLEEN SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	\$ 61
Donations	<u>1,000</u>
Total Receipts	<u>1,061</u>
EXPENDITURES	
Scholarship	<u>1,000</u>
Receipts Over (Under) Expenditures	61
UNENCUMBERED CASH, July 1, 2021	<u>28,125</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 28,186</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

TERRY HOUSEHOLDER SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Interest on Idle Funds	<u>\$ 2</u>
EXPENDITURES	
	<u>-</u>
Receipts Over (Under) Expenditures	2
UNENCUMBERED CASH, July 1, 2021	<u>4,964</u>
UNENCUMBERED CASH, June 30, 2022	<u>\$ 4,966</u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

TREVOR GENNETTE SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Greater Salina Community Foundation	<u>\$ 880</u>
EXPENDITURES	
Scholarship	<u> 750</u>
Receipts Over (Under) Expenditures	130
UNENCUMBERED CASH, July 1, 2021	<u> 911</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 1,041</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

DANA NELSON SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Donation	<u>\$ 541</u>
EXPENDITURES	
Scholarship	<u> 500</u>
Receipts Over (Under) Expenditures	41
UNENCUMBERED CASH, July 1, 2021	<u> 500</u>
UNENCUMBERED CASH, June 30, 2022	<u><u> \$ 541</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2022

DOUG MOORE SCHOLARSHIP FUND

	<u>Actual</u>
RECEIPTS	
Greater Salina Community Foundation	<u>\$ 611</u>
EXPENDITURES	
Scholarship	<u> 500</u>
Receipts Over (Under) Expenditures	111
UNENCUMBERED CASH, July 1, 2021	<u> 569</u>
UNENCUMBERED CASH, June 30, 2022	<u><u>\$ 680</u></u>

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UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 For The Year Ended June 30, 2022

AGENCY FUNDS

FUND	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds	\$ 156,884	\$ 160,738	\$ 145,149	\$ 172,473
Payroll Hold-Backs USD 333	73,255	91,116	96,286	68,085
Payroll Hold-Backs LCNCK	40,194	27,267	29,842	37,619
Student Activity Sales Tax	478	59,665	59,866	277
Total	\$ 270,811	\$ 338,786	\$ 331,143	\$ 278,454

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES & UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2022

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Athletics	\$ 2,160	\$ -	\$ 71,955	\$ 63,031	\$ 11,084	\$ -	\$ 11,084
Mills Mem Student Assistance	-	-	6,000	135	5,865	-	5,865
Music Festival	2,199	-	-	125	2,074	-	2,074
Business Production	102	-	-	-	102	-	102
Cat Scratch Productions	1,452	-	722	230	1,944	-	1,944
Library	-	-	15	15	-	-	-
Athletics Concession	1,262	-	27,432	23,278	5,416	-	5,416
Concession Profits	2,145	-	589	2,734	-	-	-
Renaissance	1,578	-	11,848	9,649	3,777	-	3,777
Sunshine Club	-	-	631	-	631	-	631
Panther Pantry	-	-	500	-	500	-	500
Vocational Ed Fees	-	-	16,690	16,690	-	-	-
Total District Activity Funds	\$ 10,898	\$ -	\$ 136,382	\$ 115,887	\$ 31,393	\$ -	\$ 31,393

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 5
Page 1 of 2

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2022

STUDENT ACTIVITY FUNDS

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School Student Council	\$ 4,144	\$ 4,347	\$ 4,319	\$ 4,172
Junior High Student Council	3,386	1,343	-	4,729
J.A.G.	169	1,125	224	1,070
Clay Shooting	23,081	16,246	18,330	20,997
Con Global Action Team	500	-	-	500
Chess Club	699	210	365	544
National Honor Society	235	-	-	235
Scholar Bowl	1,127	235	559	803
Football & Weight Club	98	312	-	410
Art Club	325	-	-	325
Cheerleaders	2,848	9,395	9,213	3,030
Dance Squad	3,840	4,826	5,882	2,784
National Forensic League	20	355	-	375
Friends of Rachel	3,936	638	679	3,895
F.B.L.A.	829	350	693	486
Junior High Band	324	-	-	324
High School Band	300	2,093	-	2,393
F.C.C.L.A.	136	-	-	136
F.F.A. Greenhouse	1,493	1,523	1,066	1,950
F.F.A.	39,343	30,747	36,908	33,182
F.F.A. Fruit	12,637	38,198	31,590	19,245
F.F.A. Scholarship	3,678	1,000	1,335	3,343
Skills USA	86	-	-	86
F.C.A.	645	-	27	618
Junior High Cheer	-	3,032	2,263	769
High School Vocal Music	19,758	16,600	8,992	27,366
Softball Club	1,133	1,247	-	2,380
Baseball Club	320	936	1,120	136
Volleyball Club	865	350	470	745
Golf Club	245	-	-	245
Tennis Club	359	23	-	382
Drama Club	3,932	-	254	3,678
Science Club	500	-	-	500
Foreign Language Club	480	-	-	480
Cross Country Club	200	1,166	-	1,366
Track Club	241	379	404	216
S.A.D.D.	144	7,462	6,786	820
Wrestling Club	1,618	4,155	3,066	2,707
Girls Basketball	31	-	-	31
Boys Basketball	60	405	358	107

UNIFIED SCHOOL DISTRICT NO. 333
 Concordia, Kansas

Schedule 5
 Page 2 of 2

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 For The Year Ended June 30, 2022

STUDENT ACTIVITY FUNDS (Cont.)

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Football Team	\$ 1,133	\$ 650	\$ 1,458	\$ 325
Student/Alumni/Community	992	-	37	955
Life Skills	424	-	-	424
Class of 2019	1,778	600	-	2,378
Class of 2020	4,693	875	4,693	875
Class of 2021	2,786	4,693	50	7,429
Class of 2022	4,279	819	-	5,098
Class of 2023	5,571	1,154	4,008	2,717
Class of 2024	1,000	1,932	-	2,932
Class of 2025	463	1,317	-	1,780
Total Student Organization Funds	\$ 156,884	\$ 160,738	\$ 145,149	\$ 172,473

UNIFIED SCHOOL DISTRICT NO. 333
SINGLE AUDIT SECTION
FOR THE YEAR ENDED JUNE 30, 2022



MAPES & MILLER LLP

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

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 412, 230 MAIN ST
QUINTER, KS 67752
(785)754-2111

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

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

February 13, 2023

Board of Education
Unified School District No. 333
Concordia, Kansas 66901

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 333, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise Unified School District No. 333's basic financial statement and have issued our report thereon dated February 13, 2023. Our report on the financial statement disclosed that, as described in Note 1 to the financial statements, the Unified School District No. 333 prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unified School District No. 333's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 333's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 333's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies (2022-001, 2022-002).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 333's financial statements are 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 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*.

We also noted certain other matters that we reported to management of Unified School District No. 333 in a separate letter dated February 13, 2023.

Unified School District No. 333's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Respectfully submitted,

Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 13, 2023



MAPES & MILLER LLP

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

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 412, 230 MAIN ST
QUINTER, KS 67752
(785)754-2111

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

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

February 13, 2023

Board of Education
Unified School District No. 333
Concordia, Kansas 66901

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Unified School District No. 333's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Unified School District No. 333's major federal programs for the year ended June 30, 2022. The Unified School District No. 333's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Unified School District No. 333 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Unified School District No. 333 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Unified School District No. 333's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Unified School District No. 333's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Unified School District No. 333's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Unified School District No. 333's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Unified School District No. 333's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Unified School District No. 333's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District No. 333's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 described above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

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

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

Respectfully submitted,
Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 13, 2023

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 6
Page 1 of 2

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2021	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2022
U.S. Department of Education						
Passed through Kansas Department of Education (KSDE)						
Special Education Cluster (IDEA)						
Special Education-Grants to States	84.027	DO 333	\$ -	\$ 679,299	\$ 679,299	\$ -
Special Education-Preschool Grants	84.173	DO 333	-	43,710	43,710	-
Total Special Education Cluster (IDEA)			-	723,009	723,009	-
Title I Grants to Local Educational Agencies	84.010	DO 333	-	208,520	208,520	-
Supporting Effective Instruction State Grants	84.367	DO 333	-	38,686	38,686	-
Student Support & Academic Enrichment Program	84.424	DO 333	-	19,795	19,795	-
Career & Technical Education-Carl Perkins	84.048	DO 333	157	3,298	3,305	150
COVID-19 - Education Stabilization Fund						
Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	52,790	52,790	-
Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	(646,302)	692,476	46,174	-
American Rescue Plan - ESSER	84.425U	DO 333	-	-	673,833	(673,833)
Passed Through USD #108						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	17,202	17,202	-
Passed Through USD #109						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	25,250	25,250	-
Passed Through USD #224						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	15,408	15,408	-
Passed Through USD #426						
COVID-19 Elementary & Secondary School Emergency Relief Fund	84.425D	DO 333	-	9,818	9,818	-
Total U.S. Department of Education			(646,145)	1,806,252	1,833,790	(673,683)

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 6
Page 2 of 2

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont.)
For the Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Unencumbered Cash July 1, 2021	Cash Receipts	Expenditures	Federal Unencumbered Cash June 30, 2022
U.S. Department of Agriculture						
Passed through Kansas Department of Education (KSDE)						
Child Nutrition Cluster						
School Breakfast Program	10.553	DO 333	\$ -	\$ 155,135	\$ 155,135	\$ -
National School Lunch Program	10.555	DO 333	-	712,946	686,592	26,354
COVID-19 - National School Lunch Program	10.555	DO 333	-	1,153	1,153	-
Summer Food Service Program for Children	10.559	DO 333	49,730	131,671	131,671	49,730
Total Child Nutrition Cluster			49,730	1,000,905	974,551	76,084
COVID-19 - Pandemic EDT Administrative Costs	10.649	DO 333	-	614	614	-
Total U.S. Department of Agriculture			49,730	1,001,519	975,165	76,084
U.S. Department of Health & Human Services						
Passed through Kansas Department of Health & Human Services						
Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323	DO 333	-	14,644	24,522	(9,878)
Passed Through Child Care Aware of Kansas						
COVID-19 Child Care and Development Block Grant	93.575	N/A	-	131,400	220,371	(88,971)
Total Kansas Department of Health & Human Services			-	146,044	244,893	(98,849)
Total Expenditures of Federal Awards			\$ (596,415)	\$ 2,953,815	\$ 3,053,848	\$ (696,448)

The accompanying notes are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 333
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District No. 333, Concordia, Kansas (the District), under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

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

4. Local Government Contribution

Local cost sharing is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule.

5. Contingencies

The District receives funds under various federal grant programs and such awards are to be expended in accordance with provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 7
Page 1 of 3

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2022

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued:

In accordance with Generally Accepted Accounting Principles Adverse

In accordance with the regulatory basis of accounting described in Note 1 Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

FEDERAL AWARDS

Internal control over major programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes None reported

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

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

The programs tested as major programs were:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM</u>
84.425	Economic Stabilization Fund
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program

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

Auditee qualified as low-risk auditee? Yes No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2022-001 Segregation of duties

Condition: The limited staff size does not provide for adequate segregating of duties.

Criteria: Segregation of duties should be maintained to strengthen internal control over accounting and compliance functions.

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

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

Recommendations: Duties of key financial and compliance personnel should be evaluated to determine if duties could be segregated.

Views of Responsible Officials and Planned Corrective Actions: We concur with the recommendation. However, the size of the entity does not make it practical to have sufficient number of employees to achieve the optimum level of internal control.

2022-002 Financial Statement Preparation

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

Criteria: Management must have controls over the preparation of the financial statements, including footnote disclosures, which would prevent or detect an omission/misstatement in the financial statements in accordance with the basis of accounting adopted.

Effect: The District lacks internal controls over the preparation of the financial statements, note disclosures, and regulatory required supplemental information. The control deficiency allows for omission/misstatements in the financial statements including footnotes that may not be prevented, detected, or corrected.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

SECTION 2 – FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL (Cont.)

2022-002 Financial Statement Preparation (Cont.)

Cause: There are no procedures in place that require management to obtain the necessary qualifications and training. The Business Office Manager/Treasurer for the District is new to the position and has not been able to attend training.

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

Views of Responsible Officials and Planned Corrective Actions: The District has evaluated the benefit of establishing internal controls over the preparation of financial statements, including note disclosures, and determined that it is best for the District to have its external auditors prepare the financial statements. The board does review the draft of the financial statements, including note disclosures, prior to approving.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF EDUCATION

Economic Stabilization Fund – CFDA No. 84.425. No reportable findings or questioned costs for the year ended June 30, 2022.

Child Nutrition Cluster - CFDA No. 10.553, 10.555, and 10.559. No reportable findings or questioned costs for the year ended June 30, 2022.

UNIFIED SCHOOL DISTRICT NO. 333
Concordia, Kansas

Schedule 8
Page 1 of 1

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2022

Financial Statement Audit Findings

INTERNAL CONTROL

2021-001 Segregation of duties

Condition: The limited staff size does not provide for adequate segregating of duties.

Recommendations: Duties of key financial and compliance personnel should be evaluated to determine if duties could be segregated.

Current Status: The District was unable to correct this finding due to the small size of the staff.

2021-002 Financial Statement Preparation

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

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

Current Status: The Business Office Manager/Treasurer has not attended any training, but will try to attend the next available training.

Federal Award Findings

U.S. DEPARTMENT OF EDUCATION

Economic Stabilization Fund – CFDA No. 84.425

Special Education Cluster – CFDA No. 84.027 and 84.173
No prior year reportable findings.

Client: USD 333 CONCORDIA
 Report: Journal Entry
 Date: 6/30/2022

Account	Description	Debit	Credit
1			
	Reclass State & Federal Aid		
24-4-3203-000	STATE AID	0.00	6,081.40
24-4-4550-400	FEDERAL AID INCOME	6,081.40	0.00
06-4-1990-000	REIMBURSEMENTS	601.00	0.00
06-4-3100-000	STATE & FED AID REIMBURSEMENTS	0.00	601.00
Total		6,682.40	6,682.40
2			
	Reclass Daycare/CAP Income		
06-4-1997-000	DAYCARE FEES	26,375.77	0.00
06-4-1996-000	CAPS TUITION	113,263.12	0.00
06-1-0000-000	CASH	0.00	139,638.89
16-1-0000-000	CASH	139,638.89	0.00
16-4-1997-000	DAYCARE FEES	0.00	26,375.77
16-4-1996-000	CAPS TUITION	0.00	113,263.12
Total		279,277.78	279,277.78
3			
	Reduce transfer to capital outlay due to reclass of CAP/Daycare income		
06-1-0000-000	CASH	139,638.89	0.00
06-5-5206-938	TRANSFER TO CAPITAL OUTLAY	0.00	139,638.89
16-4-5206-000	TRANSFER FROM GENERAL FUND	139,638.89	0.00
16-1-0000-000	CASH	0.00	139,638.89
Total		279,277.78	279,277.78
4			
	Adjust for Held Checks		
06-1-0000-000	CASH	110,979.33	0.00
06-2-0000-000	ACCOUNTS PAYABLE	0.00	110,979.33
08-1-0000-000	CASH	378,864.96	0.00
08-2-0000-000	ACCOUNTS PAYABLE	0.00	378,864.96
11-1-0000-000	CASH	11,755.08	0.00
11-2-0000-000	ACCOUNTS PAYABLE	0.00	11,755.08
13-1-0000-000	CASH	133,581.01	0.00
13-2-0000-000	ACCOUNTS PAYABLE	0.00	133,581.01
14-1-0000-000	CASH	3,754.58	0.00
14-2-0000-000	ACCOUNTS PAYABLE	0.00	3,754.58
16-1-0000-000	CASH	315,974.06	0.00
16-2-0000-000	ACCOUNTS PAYABLE	0.00	315,974.06
24-1-0000-000	CASH	135,574.42	0.00
24-2-0000-000	ACCOUNTS PAYABLE	0.00	135,574.42
30-1-0000-000	CASH	1,137.18	0.00
30-2-0000-000	ACCOUNTS PAYABLE	0.00	1,137.18
34-1-0000-000	CASH	20,727.72	0.00

34-2-0000-000	ACCOUNTS PAYABLE	0.00	20,727.72
65-1-0000-000	CASH	30,152.20	0.00
65-2-0000-000	ACCOUNTS PAYABLE	0.00	30,152.20
67-1-0000-000	CASH	80,988.03	0.00
67-2-0000-000	ACCOUNTS PAYABLE	0.00	80,988.03
69-1-0000-000	CASH	9,383.88	0.00
69-2-0000-000	ACCOUNTS PAYABLE	0.00	9,383.88
28-1-0000-000	CASH	13,876.06	0.00
28-2-0000-000	ACCOUNTS PAYABLE	0.00	13,876.06
78-1-0000-000	CASH	397,761.76	0.00
78-2-0000-000	ACCOUNTS PAYABLE	0.00	397,761.76
Total		<u>1,644,510.27</u>	<u>1,644,510.27</u>

5

Adjust for Unrecorded Liabilities

16-5-2620-438	CONTRACTED BLDG MAINTENANCE	29,344.00	0.00
16-2-0000-000	ACCOUNTS PAYABLE	0.00	79,344.00
16-5-2600-700	PROPERTY - O & M	50,000.00	0.00
Total		<u>79,344.00</u>	<u>79,344.00</u>

6

Adj for PY transfer made in July 21; not adjusted for on PY Cash Summary

13-5-9999-999	UNLOCATED VARIANCE	100,000.00	0.00
13-1-0000-000	CASH	0.00	50,000.00
16-1-0000-000	CASH	50,000.00	0.00
16-5-9999-999	UNLOCATED VARIANCE	0.00	100,000.00
06-5-5206-978	TRANSFER TO AT RISK K-12	50,000.00	0.00
06-5-5206-938	TRANSFER TO CAPITAL OUTLAY	0.00	50,000.00
13-4-5206-000	TRANSFER FROM GENERAL	0.00	50,000.00
16-4-5206-000	TRANSFER FROM GENERAL FUND	50,000.00	0.00
Total		<u>250,000.00</u>	<u>250,000.00</u>

7

Reclass Supplies

06-5-3100-581	FOOD SERVICE - MTG EXP	0.00	222.56
06-5-2600-600	SUPPLIES	222.56	0.00
Total		<u>222.56</u>	<u>222.56</u>

8

Reclass Unlocated Variance

91-5-7027-900	KPERS LIFE SUMMER	39.18	0.00
91-5-9999-999	UNLOCATED VARIANCE	0.00	39.18
92-4-9999-999	PY CANCELLED ENCUMBRANCE	0.00	711.20
92-5-7027-900	KPERS LIFE SUMMER	141.98	0.00
92-5-7059-000	RETIRED/SUMMER INSURANCE	569.22	0.00
Total		<u>750.38</u>	<u>750.38</u>

GRAND TOTAL

<u>2,540,065.17</u>	<u>2,540,065.17</u>
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Client: USD 333 CONCORDIA
 Report: Journal Entry
 Date: 6/30/2022

Make these entries as of 6/30/22
 in FY 22.

Account	Description	Debit	Credit
2			
Reclass Daycare/CAP Income			
06 R 1997 000 8000 000	DAYCARE FEES	26,375.77	0.00
06 R 1996 000 8000 000	CAPS TUITION	113,263.12	0.00
06 A 0437 000 0000 000	CASH	0.00	139,638.89
16 A 0437 000 0000 000	CASH	139,638.89	0.00
16 R 1997 000 8000 000	DAYCARE FEES	0.00	26,375.77
16 R 1996 000 8000 000	CAPS TUITION	0.00	113,263.12
Total		279,277.78	279,277.78
3			
Reduce transfer to capital outlay due to reclass of CAP/Daycare income			
06 A 0437 000 0000 000	CASH	139,638.89	0.00
06 E 5206 938 8000 000	TRANSFER TO CAPITAL OUTLAY	0.00	139,638.89
16 R 5206 000 8000 000	TRANSFER FROM GENERAL FUND	139,638.89	0.00
16 A 0437 000 0000 000	CASH	0.00	139,638.89
Total		279,277.78	279,277.78
5			
Adjust for Unrecorded Liabilities - City of Concordia & Hood Heating			
16 E 2620 438 4000 000	CONTRACTED BLDG MAINTENANCE	29,344.00	0.00
16 L 9999 000 0000 000	ACCOUNTS PAYABLE	0.00	79,344.00
16 E 2600 730 8000 000	EQUIPMENT-DISTRICT	50,000.00	0.00
Total		79,344.00	79,344.00
6			
Adj for PY transfer made in July 21; not adjusted for on PY Cash Summary			
13 Q 9540 000 0000 000	EXPENSE EQUITY	100,000.00	0.00
13 A 0437 000 0000 000	CASH	0.00	50,000.00
13 R 5206 000 8000 000	TRANSFER FROM GENERAL	0.00	50,000.00
16 A 0437 000 0000 000	CASH	50,000.00	0.00
16 R 5206 000 8000 000	TRANSFER FROM GENERAL FUND	50,000.00	0.00
16 Q 9110 000 0000 000	REVENUE EQUITY	0.00	100,000.00
06 E 5206 978 8000 000	TRANSFER TO AT RISK K-12	50,000.00	0.00
06 E 5206 938 8000 000	TRANSFER TO CAPITAL OUTLAY	0.00	50,000.00
Total		250,000.00	250,000.00

Make this adjusting entry as of 12/30/22 in FY 23.

Client: USD 333 CONCORDIA
Report: Journal Entry
Date: 6/30/2022

Account	Description	Debit	Credit
City of Concordia Unrecorded Liability paid in 2022-23			
16 E 2600 730 8000 000	EQUIPMENT-DISTRICT		50,000.00
16 L 9999 000 0000 000	ACCOUNTS PAYABLE	50,000.00	

Staff Changes for 2023-2024

(Hi-lited are needing approval. All others have been approved at previous meeting)

KPERS Retirees:

Retirement Date:

Membership Date:

Angela Gabel-McConkey

June 1st, 2023

08/17/1992

Resignations:

Rebekah Helget – Director of Special Education

Terminations:

New Hires:

Adrianna Romo – Interrelated Teacher at Concordia Elementary School (Repl. R. Franz)

Gabriel Sharp – Interrelated Teacher at Washington Co. High School (Repl. S. Scott)

Transfers:

Carla Crutcher – Fall Semester Instructional Coach/Psychology Support/Spring Semester Psychology Practicum

Stacey Scott – X-fer from Interrelated Teacher at Washington Co. to Interrelated Teacher at Clifton Clyde Middle School

Rachel Franz – X-fer from Interrelated Teacher at Concordia Elementary to Instruction Coach (Repl. C. Crutcher)

Mariah Blazek – X-fer from 1st Grade Teacher to 2nd Grade Teacher at Concordia Elementary

NAME

POSITION

Updated 2/9/2023

LCNCK New Hires

LCNCK Resignations

LCNCK Terminations

LCNCK Deceased

LCNCK Transfers

USD #333 New Hires

Tammy Hay	Part-Time Float/Server/Dishwasher (New Position)
Jordan Echer	Asst. J.H. Track Coach (Repl. T. Kuhlman)
Steve Nelson	Asst. Girls Golf Coach
Tessa Christensen	Substitute Para/Daycare

USD #333 Transfers

USD #333 Resignations

USD #333 Terminations

USD #333 Deceased
