CITY OF GOODLAND
Goodland, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2024

City of Goodland, Kansas

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INDEPENDENT AUDITOR'S REPORT

City of Goodland Commissioners
City of Goodland
Goodland, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Goodland as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted accounting Principles
In our opinion, because of the significance of the matter discussed in the "Matters Giving Rise of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Goodland as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Goodland as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibility 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 City of Goodland, 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.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note C of the financial statement, the financial statement is prepared by City of Goodland 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
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 C; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt City of Goodland 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 Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 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 an 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. 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.
3. 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 City of Goodland's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Goodland 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 control-related matters that we identified during the audit.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, and 3as 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.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statements. 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2025 on our consideration of the City'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 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 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 the City's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Goodland as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 20, 2025

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year ended December 31, 2024

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Governmental Type Funds			
General Fund	$ 596,179.44	$ 0.00	$ 3,607,716.12
Special Purpose Funds			
Cemetery Improvement	280,297.54	0.00	16,700.52
Special Highway	77,849.44	0.00	420,227.62
Self Insurance	493,089.85	0.00	439,252.76
Airport	425,111.63	0.00	59,087.22
Library	0.00	0.00	201,356.88
Municipal Court Diversion Fee	13,715.58	0.00	2,684.60
Vehicle Inspections (VIN)	32,793.76	0.00	12,226.51
Special Park and Recreation	6,176.99	0.00	9,478.15
Municipal Equipment Reserve	2,600,367.47	0.00	827,470.94
Capital Improvement Reserve	5,335,534.55	0.00	1,751,985.62
Efficiency KS Project	0.00	0.00	1,647.86
Employee Benefit	138,825.80	0.00	709,930.88
Library Employee Benefit	0.00	0.00	39,825.37
	9,403,762.61	0.00	4,491,874.93
Bond and Interest			
Bond and Interest	25,345.37	0.00	285,651.91
Capital Projects			
Grant Improvement Reserve	62,032.85	0.00	27,492.74
CID Project	0.00	0.00	166,893.35
Airport Improvement	(1,156,160.45)	0.00	869,738.66
ARPA Projects	216,567.94	0.00	5,249.58
Street Improvement Project	621,648.00	0.00	1,073,550.75
	(255,911.66)	0.00	2,142,925.08
Business Funds			
Operating			
Electric Utility	867,837.37	0.00	6,020,790.53
Water Utility	425,832.54	0.00	1,265,270.27
Sewer Utility	218,628.06	0.00	485,995.86
Solid Waste	66,826.95	0.00	592,821.18
Reserve			
Electric Utility	581,698.31	0.00	20,786.08
Water Utility	281,778.42	0.00	39,319.25
Sewer Utility	218,565.25	0.00	7,944.13
	2,661,166.90	0.00	8,432,927.30

The accompanying notes are an integral part of this statement.

Expenditures	Unencumbered Cash Balance End of Year	Add Outstanding Encumbrances and Accounts Payable	Cash Balance End of Year
$ 3,624,230.27	$ 579,665.29	$ 62,672.21	$ 642,337.50
31,534.06	265,464.00	0.00	265,464.00
384,766.69	113,310.37	0.00	113,310.37
428,130.86	504,211.75	12,891.39	517,103.14
82,068.77	402,130.08	44,312.34	446,442.42
201,356.88	0.00	0.00	0.00
2,741.15	13,659.03	0.00	13,659.03
13,487.00	31,533.27	0.00	31,533.27
5,861.54	9,793.60	0.00	9,793.60
603,936.52	2,823,901.89	265,158.00	3,089,059.89
750,352.63	6,337,167.54	408.35	6,337,575.89
1,645.56	2.30	0.00	2.30
707,824.64	140,932.04	9,847.96	150,780.00
39,825.37	0.00	0.00	0.00
3,253,531.67	10,642,105.87	332,618.04	10,974,723.91
291,750.00	19,247.28	0.00	19,247.28
64,779.44	24,746.15	5,000.00	29,746.15
166,893.35	0.00	0.00	0.00
351,077.33	(637,499.12)	107,399.13	(530,099.99)
221,817.52	0.00	0.00	0.00
1,657,774.74	37,424.01	72,464.14	109,888.15
2,462,342.38	(575,328.96)	184,863.27	(390,465.69)
5,837,084.30	1,051,543.60	251,015.80	1,302,559.40
1,315,533.64	375,569.17	15,801.05	391,370.22
502,706.28	201,917.64	7,584.80	209,502.44
604,856.00	54,792.13	0.00	54,792.13
0.00	602,484.39	0.00	602,484.39
0.00	321,097.67	0.00	321,097.67
0.00	226,509.38	0.00	226,509.38
8,260,180.22	2,833,913.98	274,401.65	3,108,315.63

The accompanying notes are an integral part of this statement.

City of Goodland, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year ended December 31, 2024

Fund	Unencumbered Cash Balance Beginning of Year	Prior Year Cancelled Encumbrance	Cash Receipts
Trust Funds			
Museum Endowment Fund	$ 73,001.73	$ 0.00	$ 16,229.86
Law Enforcement Trust	62,869.12	0.00	11,900.27
	135,870.85	0.00	28,130.13
	$ 12,566,413.51	0.00	$ 18,989,225.47

The accompanying notes are an integral part of this statement.

Expenditures	Unencumbered Cash Balance End of Year	Add Outstanding Encumbrances and Accounts Payable	Cash Balance End of Year
$ 641.71	$ 88,589.88	$ 0.00	$ 88,589.88
7,973.89	66,795.50	0.00	66,795.50
8,615.60	155,385.38	0.00	155,385.38
$ 17,900,650.14	$ 13,654,988.84	$ 854,555.17	$ 14,509,544.01

Cash balance consisting of	
Balance on deposit	
Checking, investments & petty cash	$ 14,775,308.71
Total cash	14,775,308.71
Agency Funds Per Schedule 3	(265,764.70)
Total cash (excluding agency funds)	$ 14,509,544.01

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT
December 31, 2024

NOTE A. MUNICIPAL REPORTING ENTITY

The City of Goodland is a municipal corporation governed by an elected five-member commission. This financial statement presents the City of Goodland (the municipality).It does not contain any of its related municipal entities (entities for which the government is considered to be financially accountable). The related municipal entity is described below and has its own reporting in its own audited financial statement. It is legally separate from the city. The related municipal entity has a December 31 year-end.

Related Municipal Entity

The Library provides reading and research materials for the residents of the City. The Board members for the Library are appointed by the City Commission. The Library is not a separate taxing entity by state statutes, so the City levies taxes for the Library's operations.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the City are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The City potential could have the following types of funds.

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 revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.).

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

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

NOTE C. BASIS OF ACCOUNTING – continued

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

NOTE 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 notice of hearing.
4. Adoption of the final budget on or before August 25th.

Should the City hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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

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

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality 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 the following special purpose funds, capital project funds, business funds and trusts:

Municipal Equipment Reserve	Capital Improvement Reserve
Efficiency KS Project	Grant Improvement Reserve
C.I.D. Project	Airport Improvement
ARPA Projects	Street Improvement Project
Electric Reserve	Water Reserve
Sewer Reserve	Museum Endowment

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the City or in an adjoining City 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 bank to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City'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 City has no investment policy that would further limit its investment choices. The City rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at December 31, 2024.

At December 31, 2024, the carrying amount of the City's bank deposits was $14,775,308.71 (which includes petty cash funds) and the bank balance was $15,050,679.46. The bank balance was held by three banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $750,000.00 was covered by federal depository insurance, and $14,300,679.46 was collateralized with securities held by the pledging financial institution's agents in the City'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 City 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 be adequately secured. The City had no such investments at year-end.

NOTE F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the City 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.

The City has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All full-time employees of the City are eligible to participate in the plan beginning the first day of the month following employment.

NOTE G. DEFINED BENEFIT PENSION PLAN

Plan Description. The City of Goodland 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 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, KPERS 3 and KP&F 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 (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City of Goodland were $241,547.56 for KPERS for the year ended December 31, 2024.

Net Pension Liability: At December 31, 2024, the City's proportionate share of the collective net pension liability reported to KPERS was $2,290,854. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The City of Goodland's proportion of the net pension liability was based on the ration of the city of Goodland's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTES TO FINANCIAL STATEMENT
December 31, 2024

NOTE H. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2024, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity
Bonds:				
Series 2016	2.00-3.00%	7/14/2016	3,650,000.00	9/1/2036
Series 2017	2.00-3.00%	5/18/2017	2,435,000.00	9/1/2027

	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Bonds:						
Series 2016	$ 2,970,000.00	$ 0.00	$ 200,000.00	$ (200,000.00)	$ 2,770,000.00	$ 71,537.50
Series 2017	1,080,000.00	0.00	260,000.00	(260,000.00)	820,000.00	31,750.00
	$ 4,050,000.00	$ 0.00	$ 460,000.00	$ (460,000.00)	$ 3,590,000.00	$ 103,287.50

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

	Year					
	2025	2026	2027	2028	2029	2030-2034
Principal:						
Series 2016	$ 205,000.00	$ 210,000.00	$ 210,000.00	$ 220,000.00	$ 220,000.00	$ 1,185,000.00
Series 2017	265,000.00	275,000.00	280,000.00	0.00	0.00	0.00
Total principa	$ 470,000.00	$ 485,000.00	$ 490,000.00	$ 220,000.00	$ 220,000.00	$ 1,185,000.00

	Year 2035-2036	Total
Principal:		
Series 2016	$ 520,000.00	$ 2,770,000.00
Series 2017	0.00	820,000.00
Total principa	$ 520,000.00	$ 3,590,000.00

NOTE H. LONG-TERM DEBT – continued

	Year					
	2025	2026	2027	2028	2029	2030-2034
Interest:						
Series 2016	$ 67,537.50	$ 63,437.50	$ 59,237.50	$ 55,037.50	$ 50,637.50	$ 177,162.50
Series 2017	24,600.00	16,650.00	8,400.00	0.00	0.00	0.00
Total interest	$ 92,137.50	$ 80,087.50	$ 67,637.50	$ 55,037.50	$ 50,637.50	$ 177,162.50

	Year 2035-2036	Total
Interest:		
Series 2016	$ 23,550.00	$ 496,600.00
Series 2017	0.00	49,650.00
Total interest	$ 23,550.00	$ 546,250.00

The debt limit per Kansas Statutes is limited to thirty percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2024, the statutory limit for the City was $12,538,907.40 providing a debt margin of $8,948,907.40. after removing debt exempt from the limitation.

NOTE I. AIRPORT RESTAURANT LEASE

The City leases out the airport building. The amounts to be paid through the end of the lease are as follows:

	Year 2025	Total
Airport Restaurant	$ 4,800.00	$ 4,800.00

This lease is $400 per month September 1st - August 31st and can be extended year-to-year.

NOTE J. CAPITAL PROJECTS

	Authorization	Expenditures To Date
Street Improvement	$ 1,776,758.75	$ 1,744,334.74
Grant Imp Res	65,000.00	64,779.44
CID Project	338,009.38	338,009.38
Airport Improvement	1,805,524.63	1,805,524.63
ARPA Projects	512,780.62	512,780.62

NOTE K. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminated the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The City Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Reimbursed Expenses: The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. It appears the Airport Improvement has a ending unencumbered cash and cash violation, however the City has a grant receivable as of December 31, 2024 which covers the deficit in unencumbered cash. Management is not aware of any other possible violations as of December 31, 2024.

NOTE M. INTERFUND TRANSFERS

Operating transfers were as follows:

From:	To:	Statutory Authority	Amount
Airport	Airport Improvement	12-1118	$ 82,068.77
General	Capital Improvement Res	12-1118	140,500.00
General	Municipal Equipment Res	12-1117	127,500.00
General	Grant Improvement Res	12-1117	25,000.00
Electric Utility	General	12-825d	500,000.00
Electric Utility	Capital Improvement Res	12-1118	310,000.00
Electric Utility	Municipal Equipment Res	12-1117	131,270.00
Electric Utility	Electric Reserve	12-825d	0.00
Water Utility	Capital Improvement Res	12-1118	541,538.00
Water Utility	Municipal Equipment Res	12-1117	65,500.00
Water Utility	General	12-825d	150,000.00
Sewer Utility	Capital Improvement Res	12-825d	50,000.00
Sewer Utility	Electric Utility	12-825d	25,000.00
Sewer Utility	Street Improvement	12-1118	0.00
Sewer Utility	Municipal Equipment Res	12-1118	3,500.00
Sewer Utility	General	12-825d	125,000.00
Cemetary	Capital Improvement Res	12-825d	25,000.00

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The City evaluated subsequent events through June 20, 2025, the date the financial statements were available to be issued.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

City of Goodland, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024

Fund	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type funds					
General Fund	$ 3,923,824.00	$ 0.00	$ 3,923,824.00	$ 3,624,230.27	$ (299,593.73)
Special Purpose Funds					
Cemetery Improvement	112,150.00	0.00	112,150.00	31,534.06	(80,615.94)
Special Highway	551,280.00	0.00	551,280.00	384,766.69	(166,513.31)
Self Insurance	625,000.00	0.00	625,000.00	428,130.86	(196,869.14)
Airport	410,667.00	0.00	410,667.00	82,068.77	(328,598.23)
Library	206,200.00	0.00	206,200.00	201,356.88	(4,843.12)
Municipal Court Diversion	6,500.00	0.00	6,500.00	2,741.15	(3,758.85)
Vehicle Identification (VIN)	19,287.00	0.00	19,287.00	13,487.00	(5,800.00)
Special Park and Recreation	15,000.00	0.00	15,000.00	5,861.54	(9,138.46)
Employee Benefit	870,902.00	0.00	870,902.00	707,824.64	(163,077.36)
Library Employee Benefit	40,443.00	0.00	40,443.00	39,825.37	(617.63)
Bond and Interest Funds					
Bond and Interest	316,750.00	0.00	316,750.00	291,750.00	(25,000.00)
Business Funds					
Operating					
Electric Utility	6,858,315.00	0.00	6,858,315.00	5,837,084.30	(1,021,230.70)
Water Utility	1,452,018.00	0.00	1,452,018.00	1,315,533.64	(136,484.36)
Sewer Utility	613,058.00	0.00	613,058.00	502,706.28	(110,351.72)
Solid Waste	650,250.00	0.00	650,250.00	604,856.00	(45,394.00)
Trust Funds					
Law Enforcement Trust	31,500.00	0.00	31,500.00	7,973.89	(23,526.11)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 643,591.20	$ 886,224.74	$ 961,789.00	$ (75,564.26)
Back tax collections	27,806.72	41,903.59	20,000.00	21,903.59
Motor vehicle tax	83,969.38	99,452.39	96,886.00	2,566.39
Excise tax	33.11	59.93	44.00	15.93
Sales tax	768,684.63	866,855.76	765,000.00	101,855.76
Sales tax - school district	365,436.86	402,352.26	375,000.00	27,352.26
Recreational vehicle tax	0.00	0.00	1,892.00	(1,892.00)
16/20M tax	0.00	0.00	477.00	(477.00)
Subtotal	1,889,521.90	2,296,848.67	2,221,088.00	75,760.67
Intergovernmental				
Liquor	9,791.30	9,478.13	9,020.00	458.13
FAA & NWS airport services	15,200.00	19,507.14	15,200.00	4,307.14
County pmts for cemetery	33,018.48	32,585.98	33,600.00	(1,014.02)
Recreation	40,797.22	39,870.86	41,000.00	(1,129.14)
City office rent	3,000.00	3,000.00	3,000.00	0.00
Subtotal	101,807.00	104,442.11	101,820.00	2,622.11
Licenses, fees and permits				
Franchise fees	178,579.87	117,650.83	120,000.00	(2,349.17)
Pet licenses	4,064.00	3,685.50	3,000.00	685.50
Planning fees	0.00	0.00	10,000.00	(10,000.00)
Occupational licenses	11,663.50	11,802.00	11,000.00	802.00
Other licenses	13,643.45	19,376.30	10,000.00	9,376.30
Subtotal	207,950.82	152,514.63	154,000.00	(1,485.37)
Charges for services				
Airport receipts	45,334.39	27,255.12	33,000.00	(5,744.88)
Public transportation	25,155.16	24,552.31	20,000.00	4,552.31
Police impound	0.00	0.00	750.00	(750.00)
Water park receipts	38,209.11	50,798.24	40,000.00	10,798.24
Subtotal	108,698.66	102,605.67	93,750.00	8,855.67
Fines, forfeitures, penalties				
Fines and fees	34,120.49	28,756.43	35,000.00	(6,243.57)
Use of money and property				
Interest on investments	24,847.50	42,791.29	14,000.00	28,791.29

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts - continued				
Reimbursed expense	$ 49,702.27	$ 35,540.14	$ 45,000.00	$ (9,459.86)
Miscellaneous	22,397.98	19,217.18	13,730.00	5,487.18
Subtotal	72,100.25	54,757.32	58,730.00	(3,972.68)
Operating transfers	820,001.00	825,000.00	825,000.00	0.00
Total cash receipts	3,259,047.62	3,607,716.12	$ 3,503,388.00	$ 104,328.12
Expenditures				
General Government				
Personal services	238,640.81	246,459.71	$ 256,740.00	$ (10,280.29)
Contractual services	228,056.19	267,889.20	621,824.00	(353,934.80)
Commodities	18,948.01	19,063.86	27,950.00	(8,886.14)
Government school sales tax	365,436.86	402,352.26	0.00	402,352.26
Transfer to C.I.R.F.	13,000.00	3,000.00	27,250.00	(24,250.00)
Transfer to M.E.R.F.	1,000.00	1,000.00	13,500.00	(12,500.00)
Transfer to G.I.R.F.	20,000.00	25,000.00	25,000.00	0.00
Subtotal	885,081.87	964,765.03	972,264.00	(7,498.97)
Police department				
Personal services	512,761.53	534,137.21	599,060.00	(64,922.79)
Contractual services	45,062.62	46,491.13	51,100.00	(4,608.87)
Commodities	55,097.09	55,108.70	57,200.00	(2,091.30)
Capital outlay	15,203.92	21,636.40	15,500.00	6,136.40
Transfer to C.E.R.F.	7,000.00	10,000.00	10,000.00	0.00
Transfer to M.E.R.F.	50,500.00	39,000.00	50,500.00	(11,500.00)
Subtotal	685,625.16	706,373.44	783,360.00	(76,986.56)
Municipal court				
Personal services	61,770.18	63,407.20	64,689.00	(1,281.80)
Contractual services	4,711.27	3,971.05	17,075.00	(13,103.95)
Commodities	1,174.23	806.47	3,240.00	(2,433.53)
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Subtotal	68,155.68	68,684.72	85,504.00	(16,819.28)

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Animal Control				
Contractual services	$ 46,211.34	$ 46,858.75	$ 55,100.00	$ (8,241.25)
Commodities	155.77	162.43	200.00	(37.57)
Subtotal	46,367.11	47,021.18	55,300.00	(8,278.82)
Van Transportation				
Personal services	21,174.07	24,841.82	25,395.00	(553.18)
Contractual services	4,050.32	3,781.45	4,500.00	(718.55)
Commodities	5,325.67	3,831.19	9,825.00	(5,993.81)
Transfer to M.E.R.F.	1,000.00	1,000.00	2,000.00	(1,000.00)
Subtotal	31,550.06	33,454.46	41,720.00	(8,265.54)
Fire department				
Contractual services	238,398.00	238,398.00	238,398.00	0.00
Subtotal	238,398.00	238,398.00	238,398.00	0.00
Building inspection				
Personal services	67,638.82	63,516.08	73,874.00	(10,357.92)
Contractual services	51,126.54	47,279.76	66,050.00	(18,770.24)
Commodities	3,823.63	1,870.71	3,950.00	(2,079.29)
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Subtotal	123,088.99	113,166.55	144,374.00	(31,207.45)
Streets and alleys				
Personal services	362,600.92	381,827.16	402,952.00	(21,124.84)
Contractual services	72,839.89	70,013.31	82,500.00	(12,486.69)
Commodities	161,300.15	146,771.40	194,000.00	(47,228.60)
Capital outlay	24,566.94	22,617.74	22,500.00	117.74
Transfer to C.I.R.F.	60,500.00	114,500.00	114,500.00	0.00
Transfer to M.E.R.F.	50,000.00	66,000.00	66,000.00	0.00
Subtotal	731,807.90	801,729.61	882,452.00	(80,722.39)

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
Expenditures - continued	2023 Actual	Actual	Budget	Variance Over (Under)
Airport				
Contractual services	$ 30,331.62	$ 19,752.69	$ 35,900.00	$ (16,147.31)
Commodities	2,839.17	7,097.95	14,000.00	(6,902.05)
Capital outlay	3,326.64	0.00	7,000.00	(7,000.00)
Subtotal	36,497.43	26,850.64	56,900.00	(30,049.36)
Parks				
Personal services	129,874.17	130,818.24	147,076.00	(16,257.76)
Contractual services	5,499.03	5,033.34	7,100.00	(2,066.66)
Commodities	20,901.14	24,487.19	29,700.00	(5,212.81)
Transfer to M.E.R.F.	8,500.00	9,000.00	9,000.00	0.00
Subtotal	164,774.34	169,338.77	192,876.00	(23,537.23)
Museum				
Personal services	64,205.61	69,163.97	72,202.00	(3,038.03)
Contractual services	13,122.16	11,226.38	17,300.00	(6,073.62)
Commodities	12,565.60	14,115.47	17,800.00	(3,684.53)
Transfer to M.E.R.F.	500	4,000	4,000.00	0.00
Subtotal	90,393.37	98,505.82	111,302.00	(12,796.18)
Cemeteries				
Contractual services	49,160.40	50,484.98	52,384.00	(1,899.02)
Commodities	675.83	1,361.52	5,100.00	(3,738.48)
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Subtotal	50,336.23	52,346.50	57,984.00	(5,637.50)
Recreation				
Contractual services	53,343.53	53,300.50	53,270.00	30.50
Commodities	3,650.22	2,861.07	6,000.00	(3,138.93)
Transfer to C.I.R.F.	2,000.00	2,500.00	2,750.00	(250.00)
Subtotal	58,993.75	58,661.57	62,020.00	(3,358.43)
Economic Development				
Contractual services	91,109.84	91,134.95	91,620.00	(485.05)
Commodities	0.00	1,131.48	1,150.00	(18.52)
Subtotal	91,109.84	92,266.43	92,770.00	(503.57)

City of Goodland, Kansas

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Steever Water Park				
Personal services	$ 74,283.77	$ 91,519.00	$ 85,100.00	$ 6,419.00
Contractual services	5,955.44	15,127.39	9,600.00	5,527.39
Commodities	30,321.90	29,521.16	35,400.00	(5,878.84)
Transfer to C.I.R.F.	0.00	8,000.00	8,000.00	0.00
Transfer to M.E.R.F.	500.00	8,500.00	8,500.00	0.00
Subtotal	111,061.11	152,667.55	146,600.00	6,067.55
Total expenditures and transfers subject to budget	3,413,240.84	3,624,230.27	$ 3,923,824.00	$ (299,593.73)
Receipts over (under) expenditures	(154,193.22)	(16,514.15)		
Unencumbered cash, January 1	750,372.66	596,179.44		
Unencumbered cash, December 31	$ 596,179.44	$ 579,665.29		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2b

SPECIAL PURPOSE FUNDS
CEMETERY IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Other				
Lot sales	$ 2,800.00	$ 4,800.00	$ 6,000.00	$ (1,200.00)
Tree fund	100.00	100.00	175.00	(75.00)
Burial permit sales	5,500.00	4,800.00	5,500.00	(700.00)
Fence fund	44.00	87.69	75.00	12.69
Subtotal	8,444.00	9,787.69	11,750.00	(1,962.31)
Use of money and property				
Interest on investments	4,592.55	6,912.83	1,500.00	5,412.83
Total cash receipts	13,036.55	16,700.52	$ 13,250.00	$ 3,450.52
Expenditures				
Building & land	7,138.34	480.00	$ 22,000.00	$ (21,520.00)
Professional services	0.00	4,149.71	150.00	3,999.71
Supplies	0.00	117.35	0.00	117.35
Cemetery improvement - tree	750.00	1,787.00	30,000.00	(28,213.00)
Cemetery improvement - fence	0.00	0.00	35,000.00	(35,000.00)
Operating Transfers	0	25,000.00	25,000.00	0.00
Total expenditures subject to budget	7,888.34	31,534.06	$ 112,150.00	$ (80,615.94)
Receipts over (under) expenditures	5,148.21	(14,833.54)		
Unencumbered cash, January 1	275,149.33	280,297.54		
Unencumbered cash, December 31	$ 280,297.54	$ 265,464.00		

City of Goodland, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
SPECIAL HIGHWAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Gas tax	$ 119,542.94	$ 119,537.03	$ 119,220.00	$ 317.03
Reimbursement from State	0.00	300,690.59	401,280.00	(100,589.41)
Total cash receipts	119,542.94	420,227.62	$ 520,500.00	$ 317.03
Expenditures				
Reconstruction & maintenance	139,869.03	384,766.69	$ 551,280.00	$ (166,513.31)
Total expenditures subject to budget	139,869.03	384,766.69	$ 551,280.00	$ (166,513.31)
Receipts over (under) expenditures	(20,326.09)	35,460.93		
Unencumbered cash, January 1	98,175.53	77,849.44		
Unencumbered cash, December 31	$ 77,849.44	$ 113,310.37		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
SELF INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Use of money and property				
Interest on investments	$ 11,032.19	$ 16,913.40	$ 4,000.00	$ 12,913.40
Withholdings & Employer's Contrib.	473,321.52	422,339.36	574,662.00	(152,322.64)
Total cash receipts	484,353.71	439,252.76	$ 578,662.00	$ (139,409.24)
Expenditures				
General Admin	422,056.82	428,130.86	$ 625,000.00	$ (196,869.14)
Total expenditures and transfers subject to budget	422,056.82	428,130.86	$ 625,000.00	$ (196,869.14)
Receipts over (under) expenditures	62,296.89	11,121.90		
Unencumbered cash, January 1	430,792.96	493,089.85		
Unencumbered cash, December 31	$ 493,089.85	$ 504,211.75		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
AIRPORT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 22,974.09	$ 9,089.44	$ 10,000.00	$ (910.56)
Back tax collections	331.66	586.01	0.00	586.01
Motor Vehicle	1,581.84	2,808.26	3,303.00	(494.74)
Recreational Vehicle	10.22	50.58	64.00	(13.42)
16/20 M tax	44.75	128.47	16.00	112.47
Excise tax	0.99	1.88	2.00	(0.12)
Charges for services				
Hangar rentals	28,625.00	31,325.00	30,000.00	1,325.00
Use of money and property				
Interest on investments	9,599.75	14,147.51	7,000.00	7,147.51
Other				
Miscellaneous	988.43	950.07	645.00	305.07
Total cash receipts	64,156.73	59,087.22	$ 51,030.00	$ 8,057.22
Expenditures				
Transfers	16,366.07	82,068.77	$ 410,667.00	$ (328,598.23)
Total expenditures and transfers subject to budget	16,366.07	82,068.77	$ 410,667.00	$ (328,598.23)
Receipts over (under) expenditures	47,790.66	(22,981.55)		
Unencumbered cash, January 1	377,320.97	425,111.63		
Unencumbered cash, December 31	$ 425,111.63	$ 402,130.08		

City of Goodland, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
LIBRARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 163,154.29	$ 168,111.13	$ 178,640.00	$ (10,528.87)
Back tax collections	5,617.32	8,094.47	2,000.00	6,094.47
Motor vehicle tax	22,376.04	25,136.11	23,827.00	1,309.11
Excise tax	7.22	15.17	11.00	4.17
Recreational vehicle tax	0.00	0.00	465.00	(465.00)
16/20M tax	0.00	0.00	117.00	(117.00)
Total cash receipts	191,154.87	201,356.88	$ 205,060.00	$ (3,703.12)
Expenditures				
Library appropriation	191,154.87	201,356.88	$ 206,200.00	$ (4,843.12)
Subtotal	191,154.87	201,356.88	206,200.00	(4,843.12)
Total expenditures and transfers subject to budget	191,154.87	201,356.88	$ 206,200.00	$ (4,843.12)
Receipts over (under) expenditures	0.00	0.00		
Unencumbered cash, January 1	0.00	0.00		
Unencumbered cash, December 31	$ 0.00	$ 0.00		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
MUNICIPAL COURT DIVERSION FEE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Fines, forfeitures, penalties				
Fines and fees	$ 2,000.00	$ 2,260.00	$ 2,000.00	$ 260.00
Use of money and property				
Interest on investments	304.73	424.60	100.00	324.60
Total cash receipts	2,304.73	2,684.60	$ 2,100.00	$ 584.60
Expenditures				
Training	583.82	553.15	$ 1,500.00	$ (946.85)
Capital outlay	2,356.42	2,188.00	5,000.00	(2,812.00)
Total expenditures subject to budget	2,940.24	2,741.15	$ 6,500.00	$ (3,758.85)
Receipts over (under) expenditures	(635.51)	(56.55)		
Unencumbered cash, January 1	14,351.09	13,715.58		
Unencumbered cash, December 31	$ 13,715.58	$ 13,659.03		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
VEHICLE INSPECTION (VIN) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Charges for services				
VIN collections	$ 10,000.00	$ 11,040.00	$ 9,500.00	$ 1,540.00
Use of money and property				
Interest on investments	791.97	1,186.51	600.00	586.51
Total cash receipts	10,791.97	12,226.51	$ 10,100.00	$ 2,126.51
Expenditures				
Supplies	1,000.00	1,000.00	$ 1,500.00	$ (500.00)
Training and schooling	2,528.93	4,413.60	8,000.00	(3,586.40)
Capital outlay	5,645.20	8,073.40	9,787.00	(1,713.60)
Total expenditures subject to budget	9,174.13	13,487.00	$ 19,287.00	$ (5,800.00)
Receipts over (under) expenditures	1,617.84	(1,260.49)		
Unencumbered cash, January 1	31,175.92	32,793.76		
Unencumbered cash, December 31	$ 32,793.76	$ 31,533.27		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL PARK AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Intergovernmental				
Local liquor tax	$ 9,791.31	$ 9,478.15	$ 9,020.00	$ 458.15
Total cash receipts	9,791.31	$ 9,478.15	$ 9,020.00	$ 458.15
Expenditures				
Capital outlay	14,041.83	5,861.54	$ 15,000.00	$ (9,138.46)
Total expenditures subject to budget	14,041.83	5,861.54	$ 15,000.00	$ (9,138.46)
Receipts over (under) expenditures	(4,250.52)	3,616.61		
Unencumbered cash, January 1	10,427.51	6,176.99		
Unencumbered cash, December 31	$ 6,176.99	$ 9,793.60		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
MUNICIPAL EQUIPMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 63,245.23	$ 95,176.31
Grants	196,178.95	404,524.63
Subtotal	259,424.18	499,700.94
Operating transfers	362,770.00	327,770.00
Total cash receipts	622,194.18	827,470.94
Expenditures		
Capital outlay		
General	265,674.70	338,778.52
Street	0.00	265,158.00
Electric	2,044.96	0.00
Water	139,430.00	0.00
Total expenditures	407,149.66	603,936.52
Receipts over (under) expenditures	215,044.52	223,534.42
Unencumbered cash, January 1	2,385,322.95	2,600,367.47
Unencumbered cash, December 31	$ 2,600,367.47	$ 2,823,901.89

City of Goodland, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
CAPITAL IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 119,867.57	$ 192,950.85
Other		
Miscellaneous	264,131.10	491,996.77
Operating transfers	883,980.68	1,067,038.00
Total cash receipts	1,267,979.35	1,751,985.62
Expenditures		
Capital outlay		
General	46,523.00	203,150.09
Street	24,581.83	82,686.75
Water	320,390.08	426,455.38
Electric	127,114.14	38,060.41
Total expenditures	518,609.05	750,352.63
Receipts over (under) expenditures	749,370.30	1,001,632.99
Unencumbered cash, January 1	4,586,164.25	5,335,534.55
Unencumbered cash, December 31	$ 5,335,534.55	$ 6,337,167.54

City of Goodland, Kansas

Schedule 2l

SPECIAL PURPOSE FUNDS
EFFICIENCY KS PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental		
Loans for customers	$ 1,645.56	$ 1,647.86
Total cash receipts	1,645.56	1,647.86
Expenditures		
Contractual services	48.00	48.00
Loan repayments from customers	1,597.56	1,597.56
Total expenditures	1,645.56	1,645.56
Receipts over (under) expenditures	0.00	2.30
Unencumbered cash, January 1	0.00	0.00
Unencumbered cash, December 31	$ 0.00	$ 2.30

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 526,923.97	$ 590,796.36	$ 627,768.00	$ (36,971.64)
Back tax collections	16,915.85	26,240.80	8,000.00	18,240.80
Motor vehicle tax	89,505.33	79,351.18	77,124.00	2,227.18
Recreational vehicle tax	0.00	0.00	1,506.00	(1,506.00)
16/20M tax	0.00	3,749.53	379.00	3,370.53
Excise tax	19.60	49.91	35.00	14.91
Subtotal	633,364.75	700,187.78	714,812.00	(14,624.22)
Use of money and property				
Interest on investments	9,599.01	9,743.10	6,000.00	3,743.10
Total cash receipts	642,963.76	709,930.88	$ 720,812.00	$ (10,881.12)
Expenditures				
Social security	116,146.88	121,595.22	$ 132,294.00	$ (10,698.78)
Worker's compensation	22,368.02	30,896.46	40,000.00	(9,103.54)
Unemployment insurance	1,498.14	1,565.31	9,178.00	(7,612.69)
Employees' retirement	128,486.23	145,580.88	151,430.00	(5,849.12)
Health & accident insurance	430,105.10	408,186.77	231,826.00	176,360.77
Transfer to Self Insurance	0.00	0.00	306,174.00	(306,174.00)
Total expenditures subject to budget	698,604.37	707,824.64	$ 870,902.00	$ (163,077.36)
Receipts over (under) expenditures	(55,640.61)	2,106.24		
Unencumbered cash, January 1	194,466.41	138,825.80		
Unencumbered cash, December 31	$ 138,825.80	$ 140,932.04		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
LIBRARY EMPLOYEE BENEFIT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 30,912.19	$ 32,907.31	$ 34,952.00	$ (2,044.69)
Back tax collections	1,476.49	1,847.99	800.00	1,047.99
Motor vehicle tax	5,973.82	4,754.21	4,543.00	211.21
Recreational vehicle tax	0.00	82.20	89.00	(6.80)
16/20M tax	0.00	230.64	343.00	(112.36)
Excise tax	1.92	3.02	2.00	1.02
Total cash receipts	38,364.42	39,825.37	$ 40,729.00	$ (903.63)
Expenditures				
Library appropriation	38,364.42	39,825.37	$ 40,443.00	$ (617.63)
Total expenditures subject to budget	38,364.42	39,825.37	$ 40,443.00	$ (617.63)
Receipts over (under) expenditures	0.00	0.00		
Unencumbered cash, January 1	0.00	0.00		
Unencumbered cash, December 31	$ 0.00	$ 0.00		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2o

BOND AND INTEREST FUND
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes				
Ad valorem property tax	$ 246,929.65	$ 230,747.36	$ 245,148.00	$ (14,400.64)
Back tax collections	8,841.51	12,200.86	0.00	12,200.86
Motor vehicle tax	36,047.95	35,843.01	36,073.00	(229.99)
Recreational vehicle tax	0.00	625.65	704.00	(78.35)
16/20M tax	0.00	1,715.61	177.00	1,538.61
Excise tax	11.32	23.03	16.00	7.03
Subtotal	291,830.43	281,155.52	282,118.00	(962.48)
Use of money and property				
Interest on investments	2,411.71	4,496.39	0.00	4,496.39
Subtotal	2,411.71	4,496.39	0.00	4,496.39
Total cash receipts	294,242.14	285,651.91	$ 282,118.00	$ 3,533.91
Expenditures				
Bond principal	250,000.00	260,000.00	$ 260,000.00	$ 0.00
Interest expense	38,000.00	31,750.00	31,750.00	0.00
Cash basis guarantee	0.00	0.00	25,000.00	(25,000.00)
Total expenditures and transfers subject to budget	288,000.00	291,750.00	$ 316,750.00	$ (25,000.00)
Receipts over (under) expenditures	6,242.14	(6,098.09)		
Unencumbered cash, January 1	19,103.23	25,345.37		
Unencumbered cash, December 31	$ 25,345.37	$ 19,247.28		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2p

CAPITAL PROJECT FUNDS
GRANT IMPROVEMENT RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Operating transfers	$ 20,000.00	$ 25,000.00
Use of money and property		
Interest on investment	1,195.46	2,492.74
Total cash receipts	21,195.46	27,492.74
Expenditures		
Construction	0.00	64,779.44
Total expenditures	0.00	64,779.44
Receipts over (under) expenditures	21,195.46	(37,286.70)
Unencumbered cash, January 1	40,837.39	62,032.85
Unencumbered cash, December 31	$ 62,032.85	$ 24,746.15

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2q

CAPITAL PROJECT FUNDS
CID PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental		
Sales tax	$ 171,116.03	$ 166,893.35
Total cash receipts	171,116.03	166,893.35
Expenditures		
Construction	171,116.03	166,893.35
Total expenditures	171,116.03	166,893.35
Receipts over (under) expenditures	0.00	0.00
Unencumbered cash, January 1	0.00	0.00
Unencumbered cash, December 31	$ 0.00	$ 0.00

City of Goodland, Kansas

Schedule 2r

CAPITAL PROJECT FUNDS
AIRPORT IMPROVEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2023 Actual
Cash receipts		
Intergovernmental		
State & Federal grants	$ 198,143.71	$ 787,669.89
Operating transfers	16,366.07	82,068.77
9		
Total cash receipts	214,509.78	869,738.66
Expenditures		
Capital outlay	1,082,588.62	351,077.33
Total expenditures and transfers subject to budget	1,082,588.62	351,077.33
Receipts over (under) expenditures	(868,078.84)	518,661.33
Unencumbered cash, January 1	(288,081.61)	(1,156,160.45)
Unencumbered cash, December 31	$ (1,156,160.45)	$ (637,499.12)

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2s

CAPITAL PROJECT FUNDS
ARPA PROJECTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 9,505.63	$ 5,249.58
Total cash receipts	9,505.63	5,249.58
Expenditures		
Capital Outlay	290,963.00	221,817.52
Total expenditures	290,963.00	221,817.52
Receipts over (under) expenditures	(281,457.37)	(216,567.94)
Unencumbered cash, January 1	498,025.31	216,567.94
Unencumbered cash, December 31	$ 216,567.94	$ 0.00

City of Goodland, Kansas

Schedule 2t

CAPITAL PROJECT FUNDS
STREET IMPROVEMENT PROJECT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Intergovernmental		
State grants	$ 698,208.00	$ 1,072,050.75
Operating transfers	10,000.00	1,500.00
Total cash receipts	708,208.00	1,073,550.75
Expenditures		
Street Improvements	86,560.00	1,657,774.74
Total expenditures	86,560.00	1,657,774.74
Receipts over (under) expenditures	621,648.00	(584,223.99)
Unencumbered cash, January 1	0.00	621,648.00
Unencumbered cash, December 31	$ 621,648.00	$ 37,424.01

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2u

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Charges for services				
Sale of electricity	$ 5,873,342.84	$ 5,890,597.92	$ 6,401,000.00	$ (510,402.08)
Sale of supplies & services	93,476.22	3,815.00	47,500.00	(43,685.00)
Installation charges	19,540.01	5,780.94	0.00	5,780.94
Connection fees	5,415.19	5,291.83	0.00	5,291.83
Reconnect fees	2,434.90	3,748.05	0.00	3,748.05
Subtotal	5,994,209.16	5,909,233.74	6,448,500.00	(539,266.26)
Use of money and property				
Interest on investments	22,748.05	33,240.41	15,000.00	18,240.41
Other				
Miscellaneous & Gas Reimb	53,447.69	53,316.38	50,000.00	3,316.38
Operating transfers	25,000.00	25,000.00	25,000.00	0.00
Total cash receipts	6,095,404.90	6,020,790.53	$ 6,538,500.00	$ (517,709.47)
Expenditures				
Production				
Personal services	386,702.12	392,160.91	$ 460,215.00	$ (68,054.09)
Contractual services	2,897,226.14	2,872,708.30	3,719,750.00	(847,041.70)
Commodities	72,713.07	102,969.10	122,500.00	(19,530.90)
Transfer to C.I.R.F.	86,542.68	20,000.00	20,000.00	0.00
Transfer to M.E.R.F.	70,500.00	70,500.00	70,500.00	0.00
Transfer to electric reserve	366.06	0.00	0.00	0.00
Subtotal	3,514,050.07	3,458,338.31	4,392,965.00	(934,626.69)
Transmission & Distribution				
Personal services	575,299.40	591,406.12	660,986.00	(69,579.88)
Contractual services	173,585.60	192,452.95	168,000.00	24,452.95
Commodities	221,690.91	277,489.81	245,800.00	31,689.81
Capital outlay	0.00	0.00	15,000.00	(15,000.00)
Transfer to C.I.R.F.	240,000.00	290,000.00	290,000.00	0.00
Transfer to M.E.R.F.	88,770.00	53,770.00	53,770.00	0.00
Transfer to electric reserve	0.00	0.00	0.00	0.00
Subtotal	1,299,345.91	1,405,118.88	1,433,556.00	(28,437.12)

City of Goodland, Kansas

Schedule 2u

BUSINESS FUNDS
ELECTRIC UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Commercial & General				
Personal services	$ 296,332.16	$ 256,995.15	$ 331,144.00	$ (74,148.85)
Contractual services	140,720.53	170,692.98	143,000.00	27,692.98
Commodities	24,112.32	22,786.65	35,650.00	(12,863.35)
Capital outlay	3,100.20	3,731.88	0.00	3,731.88
Transfer to M.E.R.F.	3,000.00	7,000.00	7,000.00	0.00
Subtotal	467,265.21	461,206.66	516,794.00	(55,587.34)
Transfer to MERF/CIRF				
Transfers to general fund	500,000.00	500,000.00	500,000.00	0.00
Subtotal	500,000.00	500,000.00	500,000.00	0.00
Compensating tax	12,189.73	12,420.45	15,000.00	(2,579.55)
Total expenditures and transfers subject to budget	5,792,850.92	5,837,084.30	$ 6,858,315.00	$ (1,021,230.70)
Receipts over (under) expenditures	302,553.98	183,706.23		
Unencumbered cash, January 1	565,283.39	867,837.37		
Unencumbered cash, Dec. 31	$ 867,837.37	$ 1,051,543.60		

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash receipts				
Charges for services				
Sale of water	$ 1,148,330.65	$ 1,216,032.83	$ 1,200,000.00	$ 16,032.83
Installation charges	26,123.12	21,770.96	10,000.00	11,770.96
Sale of supplies	115.54	257.11	2,000.00	(1,742.89)
Connection fees	3,690.00	3,450.00	3,000.00	450.00
Reconnect fees	1,662.54	2,547.46	1,000.00	1,547.46
Subtotal	1,179,921.85	1,244,058.36	1,216,000.00	28,058.36
Use of money and property				
Interest on investments	12,096.15	16,037.86	10,000.00	6,037.86
Other				
Miscellaneous	2,277.44	5,174.05	2,000.00	3,174.05
Total cash receipts	1,194,295.44	1,265,270.27	$ 1,228,000.00	$ 37,270.27
Expenditures				
Production				
Personal services	115,758.99	73,271.65	$ 92,228.00	$ (18,956.35)
Contractual services	38,775.49	59,199.34	76,500.00	(17,300.66)
Commodities	68,610.14	122,320.17	109,000.00	13,320.17
Transfer to C.I.R.F.	159,500.00	170,000.00	170,000.00	0.00
Transfer to M.E.R.F.	500.00	500.00	500.00	0.00
Transfer to water reserve	0.00	15,000.00	15,000.00	0.00
Subtotal	383,144.62	440,291.16	463,228.00	(22,936.84)
Transmission & Distribution				
Personal services	145,539.00	141,752.15	191,502.00	(49,749.85)
Contractual services	41,420.52	23,511.32	72,050.00	(48,538.68)
Commodities	107,078.33	88,784.99	100,700.00	(11,915.01)
Capital outlay	23,144.76	10,099.24	10,000.00	99.24
Transfer to C.I.R.F.	305,438.00	371,538.00	371,538.00	0.00
Transfer to M.E.R.F.	75,000.00	65,000.00	65,000.00	0.00
Transfer to water reserve	0.00	15,000.00	15,000.00	0.00
Subtotal	697,620.61	715,685.70	825,790.00	(110,104.30)

City of Goodland, Kansas

Schedule 2v

BUSINESS FUNDS
WATER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Other				
Sales and compensating tax	$ 930.49	$ 739.68	$ 2,500.00	$ (1,760.32)
Water clean drinking fee	7,768.30	8,817.10	10,500.00	(1,682.90)
Subtotal	8,698.79	9,556.78	13,000.00	(3,443.22)
Transfer to general fund	150,000.00	150,000.00	150,000.00	0.00
Subtotal	150,000.00	150,000.00	150,000.00	0.00
Total expenditures and transfers subject to budget	1,239,464.02	1,315,533.64	$ 1,452,018.00	$ (136,484.36)
Receipts over (under) expenditures	(45,168.58)	(50,263.37)		
Unencumbered cash, January 1	471,001.12	425,832.54		
Unencumbered cash, December 31	$ 425,832.54	$ 375,569.17		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2w

BUSINESS FUNDS
SEWER UTILITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
Cash receipts	**2023 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Charges for services				
Sewer service charges	$ 463,376.05	$ 477,037.48	$ 480,000.00	$ (2,962.52)
Installation charges	500.00	2,000.00	1,000.00	1,000.00
Subtotal	463,876.05	479,037.48	481,000.00	(1,962.52)
Use of money and property				
Interest on investments	3,913.88	6,958.38	2,600.00	4,358.38
Total cash receipts	467,789.93	485,995.86	$ 483,600.00	$ 2,395.86
Expenditures				
Sewage treatment				
Personal services	50,445.30	134,605.51	$ 168,120.00	$ (33,514.49)
Contractual services	15,571.35	19,680.26	23,400.00	(3,719.74)
Commodities	19,628.62	20,135.63	43,600.00	(23,464.37)
Capital Outlay	52,555.38	40,180.25	40,000.00	180.25
Transfer to M.E.R.F.	9,000.00	1,000.00	1,000.00	0.00
Subtotal	147,200.65	215,601.65	276,120.00	(60,518.35)
Collection System Maintenance				
Personal services	79,509.01	65,132.94	79,838.00	(14,705.06)
Contractual services	9,706.14	13,379.52	16,500.00	(3,120.48)
Commodities	13,109.86	6,092.17	38,100.00	(32,007.83)
Transfer to C.I.R.F.	10,000.00	50,000.00	50,000.00	0.00
Transfer to M.E.R.F	2,500.00	2,500.00	2,500.00	0.00
Transfer to sewer reserve	0.00	0.00	0.00	0.00
Subtotal	114,825.01	137,104.63	186,938.00	(49,833.37)
Expenditures				
Transfer to electric fund	25,000.00	25,000.00	25,000.00	0.00
Transfer to general fund	125,001.00	125,000.00	125,000.00	0.00
Subtotal	150,001.00	150,000.00	150,000.00	0.00
Total expenditures and transfers subject to budget	412,026.66	502,706.28	$ 613,058.00	$ (110,351.72)
Receipts over (under) expenditures	55,763.27	(16,710.42)		
Unencumbered cash, January 1	162,864.79	218,628.06		
Unencumbered cash, December 31	$ 218,628.06	$ 201,917.64		

City of Goodland, Kansas

Schedule 2x

BUSINESS FUNDS
SOLID WASTE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Charges for services				
Collections	$ 573,162.52	$ 591,046.53	$ 621,000.00	$ (29,953.47)
Use of money and property				
Interest on investments	1,404.49	1,774.65	15,000.00	(13,225.35)
Total cash receipts	574,567.01	592,821.18	$ 636,000.00	$ (43,178.82)
Expenditures				
Contractual services	535,424.80	554,856.00	$ 600,250.00	$ (45,394.00)
Operating transfers	45,000.00	50,000.00	50,000.00	0.00
Total expenditures	580,424.80	604,856.00	$ 650,250.00	$ (45,394.00)
Receipts over (under) expenditures	(5,857.79)	(12,034.82)		
Unencumbered cash, January 1	72,684.74	66,826.95		
Unencumbered cash, December 31	$ 66,826.95	$ 54,792.13		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2y

BUSINESS FUNDS
ELECTRIC RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 13,031.15	$ 20,786.08
Other	118,270.68	0.00
Operating transfers	366.06	0.00
Total cash receipts	131,667.89	20,786.08
Expenditures		
Operating transfers	0.00	0.00
Total expenditures	0.00	0.00
Receipts over (under) expenditures	131,667.89	20,786.08
Unencumbered cash, January 1	450,030.42	581,698.31
Unencumbered cash, December 31	$ 581,698.31	$ 602,484.39

City of Goodland, Kansas

Schedule 2z

BUSINESS FUNDS
WATER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 6,712.02	$ 9,319.25
Operating transfer	0.00	30,000.00
Total cash receipts	6,712.02	39,319.25
Expenditures		
Operating transfers	0.00	0.00
Total expenditures	0.00	0.00
Receipts over (under) expenditures	6,712.02	39,319.25
Unencumbered cash, January 1	275,066.40	281,778.42
Unencumbered cash, December 31	$ 281,778.42	$ 321,097.67

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2aa

BUSINESS FUNDS
SEWER RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Use of money and property		
Interest on investment	$ 5,594.90	$ 7,944.13
Operating transfers	0.00	0.00
Total cash receipts	5,594.90	7,944.13
Expenditures		
Capital Outlay	11,694.16	0.00
Total expenditures	11,694.16	0.00
Receipts over (under) expenditures	(6,099.26)	7,944.13
Unencumbered cash, January 1	224,664.51	218,565.25
Unencumbered cash, December 31	$ 218,565.25	$ 226,509.38

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 2bb

TRUST FUNDS
MUSEUM ENDOWMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Cash receipts		
Use of money and property		
Interest	$ 3,777.13	$ 4,137.32
Donations	8,096.91	12,092.54
Total cash receipts	11,874.04	16,229.86
Expenditures		
Library Board	(3,925.60)	641.71
Operating transfers	23,340.15	0.00
Total expenditures	19,414.55	641.71
Receipts over (under) expenditures	(7,540.51)	15,588.15
Unencumbered cash, January 1	80,542.24	73,001.73
Unencumbered cash, December 31	$ 73,001.73	$ 88,589.88

City of Goodland, Kansas

Schedule 2cc

TRUST FUNDS
LAW ENFORCEMENT TRUST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year ended December 31, 2024
(With Comparative Actual totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Use of money and property				
Interest on investment	$ 667.62	$ 2,272.33	$ 350.00	$ 1,922.33
Other				
Forfeitures	58,085.00	9,627.94	20,000.00	(10,372.06)
Total cash receipts	58,752.62	11,900.27	$ 20,350.00	$ (8,449.73)
Expenditures				
Contractual	6,518.33	1,175.54	$ 1,500.00	$ (324.46)
Capital Outlay	4,161.39	6,798.35	30,000.00	(23,201.65)
Total expenditures	10,679.72	7,973.89	$ 31,500.00	$ (23,526.11)
Receipts over (under) expenditures	48,072.90	3,926.38		
Unencumbered cash, January 1	14,796.22	62,869.12		
Unencumbered cash, December 31	$ 62,869.12	$ 66,795.50		

See Independent Auditor's Report.

City of Goodland, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year ended December 31, 2024

Fund	Cash Balance Beginning of year	Cash Receipts	Cash Disbursements	Cash Balance End of year
Sales Tax Fund	$ 2,460.52	$ 242,621.57	$ 242,714.24	$ 2,367.85
Fire Insurance Proceeds	5,609.33	177.18	0.00	5,786.51
Customer Deposits - electric	147,277.39	34,154.02	23,353.90	158,077.51
Customer Deposits - water	88,981.59	19,824.23	17,522.19	91,283.63
State Water Tax Fund	6,029.91	10,141.03	9,335.43	6,835.51
Municipal Court	1,860.00	39,806.70	41,116.70	550.00
Drug Fund	863.69	943.69	943.69	863.69
	$ 253,082.43	$ 347,668.42	$ 334,986.15	$ 265,764.70

City of Goodland, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S. DEPARTMENT OF TRANSPORATION			
Pass-thru Kansas Departmento of Transporation			
Street Improvements	20.933	$ 1,072,051	$ 1,397,389
U.S. DEPARTMENT OF TRANSPORATION			
Pass-thru Kansas Departmento of Transporation			
Airport Improvements	20.106	787,670	351,077
Total U.S. Department of Transporation		1,859,721	1,748,466
U.S. DEPARTMENT OF THE TREASURY			
Pass-through State of Kansas			
ARPA Grant	21.027	$ 5,250	$ 221,818
TOTAL		$ 1,864,971	$ 1,970,284

The City did not provide federal awards to sub-recipients for the year ended December 31, 2024

See accompanying notes to this schedule.

City of Goodland, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of City of Goodland under programs of the federal government for the year ended December 31, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City of Goodland, it is not intended to and does not present the financial position, changes in net assets or cash flows of the City.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The City did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended December 31, 2024.

NOTE D. INDIRECT COST RATES

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

SPECIAL REPORTS

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Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

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*

City of Goodland Commissioners
Goodland, Ks.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of City of Goodland, Kansas, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which comprise the City's regulatory basis financial statements, and have issued our report thereon dated June 20, 2025. The City prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's financial statements are free of 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*.

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.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 20, 2025

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Lucille L. Hinderliter, CPA

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

City of Goodland Commissioners
Goodland, Ks.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Goodland'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 City's major federal programs for the year ended December 31, 2024. The City'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, City of Goodland 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 December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the City of Goodland 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 City'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 City'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 City of Goodland'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 City of Goodland'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 City'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 City'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 City's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Harold K. Mayes Jr

Harold K . Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
June 20, 2025

City of Goodland, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	Unmodified
Internal control over financial reporting	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster	Amount
20.933	Street Improvements	$ 1,397,389
20.106	Airport Improvements	351,077
	Total	$ 1,748,466

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