# UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2025

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
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For the Year Ended June 30, 2025

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# INDEPENDENT AUDITORS' REPORT

To the Board of Education
**Unified School District No. 352 Goodland, Kansas**
Goodland, Kansas

## Report on the Audit of the Financial Statement

### Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 352 Goodland, Kansas**, as of and for the year ended June 30, 2025 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Responsibilities of Management for the Financial Statement**

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditors' Responsibilities for the Audit of the Financial Statement**

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated November 11, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the

effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

AdamsBrown, LLC

**ADAMSBROWN, LLC**
Certified Public Accountants
Colby, Kansas

December 8, 2025

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | **Ending Unencumbered Cash Balance** | Add Encumbrances and Accounts Payable | **Ending Cash Balance** |
|---|---|---|---|---|---|---|---|
| **Regulatory Basis Fund Types** | | | | | | | |
| **General Funds** | | | | | | | |
| General Fund | $ - | 19 | 8,515,560 | 8,515,579 | **-** | 187,322 | **187,322** |
| Supplemental General Fund | 135,268 | - | 2,824,739 | 2,737,113 | **222,894** | 410,218 | **633,112** |
| **Special Purpose Funds** | | | | | | | |
| Bilingual Education Fund | 65,191 | - | 145,464 | 166,227 | **44,428** | 6,049 | **50,477** |
| Virtual Education Fund | 4,622 | - | 13,000 | 15,876 | **1,746** | 101 | **1,847** |
| Capital Outlay Fund | 1,390,958 | 2,447 | 963,195 | 563,711 | **1,792,889** | 237,744 | **2,030,633** |
| Driver Training Fund | 43,335 | - | 9,345 | 7,040 | **45,640** | - | **45,640** |
| Food Service Fund | 25,017 | - | 719,421 | 636,972 | **107,466** | 15,441 | **122,907** |
| Professional Development Fund | 7,811 | - | 44,413 | 29,767 | **22,457** | - | **22,457** |
| Special Education Fund | 508,828 | 7 | 1,711,943 | 1,685,155 | **535,623** | 50,361 | **585,984** |
| Career and Postsecondary Education Fund | 111,298 | - | 306,296 | 334,384 | **83,210** | 14,877 | **98,087** |
| KPERS Retirement Contribution Fund | - | - | 747,576 | 747,576 | **-** | - | **-** |
| Contingency Reserve Fund | 645,422 | - | 50,000 | - | **695,422** | - | **695,422** |
| At Risk (4 Year Old) Fund | 3,095 | - | 211,621 | 208,522 | **6,194** | 92 | **6,286** |
| At Risk (K-12) Fund | 289,849 | - | 1,360,430 | 1,182,444 | **467,835** | 105,976 | **573,811** |
| Title I Low Income Fund | - | - | 203,012 | 203,012 | **-** | 7,130 | **7,130** |
| Title I School Improvement Fund | (61,811) | 889 | 145,075 | 82,730 | **1,423** | - | **1,423** |
| Title II Teacher Quality Fund | - | - | 35,278 | 35,278 | **-** | 353 | **353** |
| Title IVA Fund | - | - | 20,194 | 20,194 | **-** | - | **-** |
| Miscellaneous Grants Fund | 44,134 | 82 | 125,266 | 66,974 | **102,508** | 50 | **102,558** |
| 21st Century Grant Fund | 24,850 | - | 71,008 | 91,174 | **4,684** | 1,040 | **5,724** |
| ESSER III Fund | (7,300) | - | 79,170 | 71,870 | **-** | 14,088 | **14,088** |
| Meadowlark Grant Fund | - | - | 42,838 | 43,297 | **(459)** | - | **(459)** |
| Sales Tax Revenue Fund | - | - | 392,772 | 392,772 | **-** | - | **-** |
| District Activity Funds | 91,462 | - | 283,174 | 282,237 | **92,399** | - | **92,399** |
| **Bond and Interest Fund** | | | | | | | |
| Bond and Interest Fund | 1,981,027 | - | 1,366,760 | 369,825 | **2,977,962** | - | **2,977,962** |
| **Total Reporting Entity (Excluding Agency Funds)** | $ 5,303,056 | 3,444 | 20,387,550 | 18,489,729 | **7,204,321** | 1,050,842 | **8,255,163** |

| | | |
|---|---|---|
| **Composition of Cash** | Checking Accounts | $ **6,258,658** |
| | Petty Cash | **2,500** |
| | Municipal Investment Pool | **1,139,556** |
| | Certificates of Deposit | **1,050,000** |
| | Total Cash and Investments | **8,450,714** |
| | Agency Funds per Schedule 3 | **(195,551)** |
| | **Total Reporting Entity (Excluding Agency Funds)** | $ **8,255,163** |

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

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Unified School District No. 352 Goodland, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

### Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

### Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, 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 minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2025.

### Regulatory Basis Fund Types

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

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

### 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 balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

## NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Title I Low Income Fund, Title I School Improvement Fund,

Title II Teacher Quality Fund, Title IVA Fund, 21st Century Grant Fund, ESSER III Fund, Meadowlark Grant Fund, Sales Tax Revenue Fund, and District Activity Funds.

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

## NOTE 3 – DEPOSITS AND INVESTMENTS

**Unified School District No. 352 Goodland, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

As of June 30, 2025, the District had the following investments and maturities:

| Investment Type | Cost | Investment Maturities Less than 1 Year | Rating |
|---|---|---|---|
| Kansas Municipal Investment Pool | $ 1,139,556 | 1,139,556 | N/A |

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The District's allocation of investments as of June 30, 2025, is as follows:

| Investments | Percentage of Investments |
|---|---|
| Kansas Municipal Investment Pool | 100% |

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $7,311,158 and the bank balance was $8,570,914. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $526,638 was covered by federal depository insurance and $8,044,276 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2025, the District had invested $1,139,556 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

## NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 352 Goodland, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

| From | To | Regulatory Authority | | Amount |
|---|---|---|---|---|
| General Fund | Special Education Fund | K.S.A. 72-5167 | $ | 1,239,345 |
| General Fund | At Risk (K-12) Fund | K.S.A. 72-5167 | | 1,046,559 |
| General Fund | Virtual Education Fund | K.S.A. 72-5167 | | 13,000 |
| General Fund | Career and Postsecondary Education Fund | K.S.A. 72-5167 | | 200,000 |
| General Fund | At Risk (4 Year Old) Fund | K.S.A. 72-5167 | | 159,104 |
| General Fund | Bilingual Education Fund | K.S.A. 72-5167 | | 108,186 |
| General Fund | Professional Development Fund | K.S.A. 72-5167 | | 40,000 |
| General Fund | Food Service Fund | K.S.A. 72-5167 | | 169,542 |
| General Fund | Contingency Reserve Fund | K.S.A. 72-5167 | | 50,000 |
| Supplemental General Fund | Bilingual Education Fund | K.S.A. 72-5143 | | 34,849 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-5143 | | 418,665 |
| Supplemental General Fund | Career and Postsecondary Education Fund | K.S.A. 72-5143 | | 92,097 |
| Supplemental General Fund | At Risk (K-12) Fund | K.S.A. 72-5143 | | 313,871 |
| Sales Tax Revenue Fund | Bond and Interest Fund | Interlocal Agreement | | 392,772 |

## NOTE 5 – LITIGATION

**Unified School District No. 352 Goodland, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

## NOTE 6 – RISK MANAGEMENT

**Unified School District No. 352 Goodland, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 129 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers Compensation Fund, Inc. for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services management.

The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Educational Risk Management Pool, LLC, a public entity risk pool currently operating as a common risk management and insurance program for 152 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC, for its commercial insurance coverage. The agreement to participate provides that the Kansas Educational Risk Management Pool, LLC, will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of $600,000 for each insured property occurrence and $100,000 for each liability occurence. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Educational Risk Management Pool, LLC, management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## NOTE 7 – GRANTS AND SHARED REVENUES

**Unified School District No. 352 Goodland, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

## NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District did not have a public work contract properly bonded, which is in violation of K.S.A. 60-1111.

## NOTE 9 – DEFERRED COMPENSATION PLAN

**Unified School District No. 352 Goodland, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent employees are eligible to participate under the plan.

The employee is responsible for the amount of deferred compensation to be contributed. The District makes matching contributions for certified staff up to $100 per employee.

## NOTE 10 – DEFINED BENEFIT PENSION PLAN

### General Information about the Pension Plan

Plan Description
**Unified School District No. 352 Goodland, Kansas** 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $747,576 for the year ended June 30, 2025.

**Net Pension Liability**

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $6,687,996. 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 District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. 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.

## NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 352 Goodland, Kansas** allows retirees to participate in the group health insurance plan. The District pays $2,800 of the premium for each retiree and each retiree is responsible for the balance.

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

## NOTE 12 – COMPENSATED ABSENCES

**Vacation**
Classified personnel who are assigned on a 12-month basis shall be allowed paid vacation. Newly hired employees earn 1 day of vacation per month during the first fiscal year, not to exceed 10 days. After continuous employment for years 2 through 5, employees will be given 10 days per fiscal year. Upon completion of 5 years of continuous employment, employees will be given 15 days per fiscal year. Vacation earned in a fiscal year must be taken by January 1 following the end of the fiscal year or it will be lost.

**Sick/Personal Leave**
The District's policy for teachers who work on a full-time basis shall be granted personal leave on the basis of 13 days per contract year. Teachers will accumulate any unused personal leave up to 10 days as sick leave to a maximum of 65 days. Teachers will be paid at the rate of $100 for each unused day over 10, maximum $300. The teacher will receive payment in a June direct deposit after payroll calculations have been completed. Part-time teachers will receive leave prorated on the basis of their full-time equivalency. Employees under this benefit will draw full pay at their contracted rate. Reasons for requesting such leave shall be at the employee's discretion with no salary deduction.

Unused personal leave will accumulate as sick leave. Teachers who finish a school year with 56 or more days up to a maximum of 65 days of unused sick leave will be paid for any days in excess of 55 days. Part-time teachers will receive pay for unused sick leave prorated on the basis of their full-time equivalency. Pay for unused sick leave will be at the rate of $100 per day. The teacher will receive payment in a June direct deposit after payroll calculations have been completed. At the time of retirement, the teacher will be reimbursed for his/her unused sick leave, up to a maximum of 40 days, at the rate of $80 per day. Upon death of a teacher who is eligible for early retirement, unused leave reimbursement will go to the beneficiaries of said employee.

Personal leave is granted to qualifying classified employees at the rate of three days per year. Employees are allowed to carry over two days into the next year for a maximum of five days. All employees will be paid in June for any unused personal leave in excess of two days at the rate of $100 per day.

## NOTE 13 – INTERLOCAL COOPERATION AGREEMENT

Commencing October 1, 2013, **Unified School District No. 352 Goodland, Kansas** approved the interlocal cooperation agreement, Resolution No. 2013-05, between the District and City of Goodland, Kansas for the purpose of collecting the proceeds of one-quarter percent of retailers' sales tax, "Educational Sales Tax," approved by the qualified electors of the City on April 2, 2013 and will expire 20 years after commencement.

Proceeds from the Educational Sales Tax will be used for constructing and making improvements to the North Elementary, West Elementary, and High School educational facilities, to provide payment of certain City infrastructure improvements to facilitate the use of the educational facilities and other District facilities, to pay costs of other capital improvement projects of the District, and to otherwise alleviate the property tax burden to the patrons of the District. One month in advance of the bond debt service payment date, 90% of the Educational Sales Tax revenues paid by the City to the District shall be applied to the bond service payment.

## NOTE 14 – RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

## NOTE 15 – SUBSEQUENT EVENTS

On July 28, 2025, the District passed a resolution authorizing and providing for the call of a bond election in the amount of $4,000,000. The bond issuance was approved by voters at the election that was held on November 4, 2025.

## NOTE 16 – LONG-TERM DEBT

**Unified School District No. 352 Goodland, Kansas** has the following types of long-term debt.

### General Obligation Bonds

On June 28, 2016, the District issued $9,265,000 in Series 2016-B General Obligation Refunding Bonds. The proceeds were used to establish an escrow account to redeem General Obligation Refunding Bonds, Series 2013-B for $8,885,000.

### Lease Obligations

The District has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

| Issue | Interest Rate | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | **Balance End of Year** | Interest Paid |
|---|---|---|---|---|---|---|---|---|---|
| **General Obligation Bonds** | | | | | | | | | |
| Series 2016-B | 1.75%-3.00% | 6/28/2016 | $ 9,265,000 | 9/1/2033 | $ 9,065,000 | - | 100,000 | **8,965,000** | 269,825 |
| **Finance Leases** | | | | | | | | | |
| Bus Lease | 4.24% | 9/1/2019 | 161,550 | 9/1/2024 | 35,047 | - | 35,047 | **-** | 1,486 |
| Apple Lease | 0.00% | 5/15/2025 | 856,774 | 7/15/2027 | - | 856,774 | - | **856,774** | - |
| **Total Contractual Indebtedness** | | | | | $ 9,100,047 | 856,774 | 135,047 | **9,821,774** | 271,311 |

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

| | YEAR | | | | | | |
|---|---|---|---|---|---|---|---|
| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031-2034 | **Total** |
| **Principal** | | | | | | | |
| General Obligation Bonds | $ 880,000 | 905,000 | 935,000 | 965,000 | 995,000 | 4,285,000 | **8,965,000** |
| Finance Leases | 285,591 | 285,591 | 285,592 | - | - | - | **856,774** |
| **Total Principal** | **1,165,591** | **1,190,591** | **1,220,592** | **965,000** | **995,000** | **4,285,000** | **9,821,774** |
| **Interest** | | | | | | | |
| General Obligation Bonds | 268,950 | 242,550 | 215,400 | 187,350 | 158,400 | 326,100 | **1,398,750** |
| Finance Leases | - | - | - | - | - | - | **-** |
| **Total Interest** | **268,950** | **242,550** | **215,400** | **187,350** | **158,400** | **326,100** | **1,398,750** |
| **Total Principal and Interest** | $ **1,434,541** | **1,433,141** | **1,435,992** | **1,152,350** | **1,153,400** | **4,611,100** | **11,220,524** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Regulatory–Required Supplementary Information

**Schedule 1**

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

| Funds | Certified Budget | Adjustment to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | **Expenditures Chargeable to Current Year** | Variance Over (Under) |
|---|---|---|---|---|---|---|
| **Regulatory Basis Fund Types** | | | | | | |
| **General Funds** | | | | | | |
| General Fund | $ 9,137,422 | (684,293) | 62,450 | 8,515,579 | **8,515,579** | - |
| Supplemental General Fund | 2,953,378 | (216,926) | 661 | 2,737,113 | **2,737,113** | - |
| **Special Purpose Funds** | | | | | | |
| Bilingual Education Fund | 262,226 | - | - | 262,226 | **166,227** | (95,999) |
| Virtual Education Fund | 17,607 | - | - | 17,607 | **15,876** | (1,731) |
| Capital Outlay Fund | 1,540,000 | - | - | 1,540,000 | **563,711** | (976,289) |
| Driver Training Fund | 7,140 | - | - | 7,140 | **7,040** | (100) |
| Food Service Fund | 677,028 | - | - | 677,028 | **636,972** | (40,056) |
| Professional Development Fund | 66,500 | - | - | 66,500 | **29,767** | (36,733) |
| Special Education Fund | 2,131,452 | - | - | 2,131,452 | **1,685,155** | (446,297) |
| Career and Postsecondary Education Fund | 353,394 | - | - | 353,394 | **334,384** | (19,010) |
| KPERS Retirement Contribution Fund | 1,000,140 | - | - | 1,000,140 | **747,576** | (252,564) |
| At Risk (4 Year Old) Fund | 162,199 | - | 52,517 | 214,716 | **208,522** | (6,194) |
| At Risk (K-12) Fund | 2,003,730 | - | - | 2,003,730 | **1,182,444** | (821,286) |
| Miscellaneous Grants Fund | 44,134 | - | 112,737 | 156,871 | **66,974** | (89,897) |
| **Bond and Interest Fund** | | | | | | |
| Bond and Interest Fund | 369,825 | - | - | 369,825 | **369,825** | - |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Mineral Severance Tax | $ 893 | **1,576** | - | 1,576 |
| Intergovernmental Revenues | | | | |
| Equalization Aid | 7,339,476 | **7,492,033** | 7,914,377 | (422,344) |
| Special Education Aid | 853,748 | **959,501** | 1,223,045 | (263,544) |
| State Aid | 2,720 | **3,950** | - | 3,950 |
| Reimbursed Expenses | 66,237 | **58,500** | - | 58,500 |
| **Total Receipts** | 8,263,074 | **8,515,560** | 9,137,422 | (621,862) |
| **Expenditures** | | | | |
| Instruction | 3,183,277 | **3,527,691** | 3,899,433 | (371,742) |
| Student Support Services | 12,277 | **10,127** | 9,372 | 755 |
| Instructional Support Services | 200,748 | **245,770** | 247,618 | (1,848) |
| General Administration | 109,259 | **104,364** | 121,650 | (17,286) |
| School Administration | 189,559 | **197,127** | 207,265 | (10,138) |
| Operations and Maintenance | 995,583 | **977,439** | 1,071,479 | (94,040) |
| Transportation | 366,237 | **427,325** | 340,005 | 87,320 |
| Transfers Out | 3,206,134 | **3,025,736** | 3,240,600 | (214,864) |
| Adjustment to Comply with Legal Max | - | **-** | (684,293) | 684,293 |
| Legal General Fund Budget | 8,263,074 | **8,515,579** | 8,453,129 | 62,450 |
| (a) Adjustments for Qualifying Budget Credits | - | **-** | 62,450 | (62,450) |
| **Total Expenditures** | 8,263,074 | **8,515,579** | 8,515,579 | - |
| **Receipts Over (Under) Expenditures** | - | **(19)** | | |
| **Unencumbered Cash - Beginning** | - | **-** | | |
| **Prior Year Cancelled Encumbrances** | - | **19** | | |
| **Unencumbered Cash - Ending** | $ - | **-** | | |

| | |
|---|---|
| **(a) Adjustment for Qualifying Budget Credits** | |
| Reimbursed Expenses Over Amount Budgeted | $ 58,500 |
| State Aid Over Amount Budgeted | 3,950 |
| **Total** | $ 62,450 |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Supplemental General Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 1,632,733 | **1,807,437** | 1,979,524 | (172,087) |
| Delinquent Tax | 31,678 | **32,542** | 17,229 | 15,313 |
| Motor Vehicle Tax | 148,985 | **152,567** | 144,944 | 7,623 |
| Recreational Vehicle Tax | 3,101 | **2,880** | 3,073 | (193) |
| Excise Taxes | 10 | **54** | - | 54 |
| Intergovernmental Revenues | | | | |
| Equalization Aid | 743,949 | **828,598** | 894,283 | (65,685) |
| Reimbursed Expenses | 3,744 | **661** | - | 661 |
| **Total Receipts** | 2,564,200 | **2,824,739** | 3,039,053 | (214,314) |
| **Expenditures** | | | | |
| Instruction | 128,593 | **352,297** | 365,599 | (13,302) |
| Student Support Services | 67,590 | **67,099** | 61,784 | 5,315 |
| Instruction Support Services | 57,847 | **61,658** | 70,540 | (8,882) |
| General Administration | 235,493 | **276,666** | 249,713 | 26,953 |
| School Administration | 418,621 | **503,863** | 468,638 | 35,225 |
| Operations and Maintenance | 416,781 | **431,121** | 477,258 | (46,137) |
| Transportation | 72,336 | **59,263** | 219,904 | (160,641) |
| Other Supplemental Services | 118,201 | **119,351** | 122,775 | (3,424) |
| Community Services Operations | 8,128 | **6,313** | 25,000 | (18,687) |
| Transfers Out | 1,097,850 | **859,482** | 892,167 | (32,685) |
| Adjustment to Comply with Legal Max | - | **-** | (216,926) | 216,926 |
| Legal Supplemental General Fund Budget | 2,621,440 | **2,737,113** | 2,736,452 | 661 |
| (a) Adjustment for Qualifying Budget Credit | - | **-** | 661 | (661) |
| **Total Expenditures** | 2,621,440 | **2,737,113** | 2,737,113 | - |
| **Receipts Over (Under) Expenditures** | (57,240) | **87,626** | | |
| **Unencumbered Cash - Beginning** | 192,508 | **135,268** | | |
| **Unencumbered Cash - Ending** | $ 135,268 | **222,894** | | |

**(a) Adjustment for Qualifying Budget Credit**

| | |
|---|---|
| Reimbursed Expenses Over Amount Budgeted | $ 661 |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Bilingual Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | | Current Year | | |
|---|---|---|---|---|---|
| | | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | | |
| Miscellaneous Revenue | $ | 9,714 | **2,429** | - | 2,429 |
| Transfers In | | 193,928 | **143,035** | 197,036 | (54,001) |
| **Total Receipts** | | 203,642 | **145,464** | 197,036 | (51,572) |
| **Expenditures** | | | | | |
| Instruction | | 185,670 | **166,227** | 262,226 | (95,999) |
| **Receipts Over (Under) Expenditures** | | 17,972 | **(20,763)** | | |
| **Unencumbered Cash - Beginning** | | 47,219 | **65,191** | | |
| **Unencumbered Cash - Ending** | $ | 65,191 | **44,428** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Virtual Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Transfers In | $ | 16,970 | **13,000** | 13,000 | - |
| **Expenditures** | | | | | |
| Instruction | | 12,513 | **15,876** | 17,607 | (1,731) |
| **Receipts Over (Under) Expenditures** | | 4,457 | **(2,876)** | | |
| **Unencumbered Cash - Beginning** | | 165 | **4,622** | | |
| **Unencumbered Cash - Ending** | $ | 4,622 | **1,746** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Capital Outlay Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | $ 605,611 | **549,884** | 551,885 | (2,001) |
| Delinquent Tax | 8,783 | **10,886** | 6,389 | 4,497 |
| Motor Vehicle Tax | 41,780 | **52,234** | 50,120 | 2,114 |
| Recreational Vehicle Tax | 864 | **983** | 1,063 | (80) |
| Excise Taxes | 3 | **18** | - | 18 |
| Intergovernmental Revenues | | | | |
| State Aid | 112,374 | **95,288** | 97,599 | (2,311) |
| Interest Income | 80,227 | **150,353** | - | 150,353 |
| Miscellaneous Revenue | 99,731 | **103,549** | - | 103,549 |
| **Total Receipts** | 949,373 | **963,195** | 707,056 | 256,139 |
| **Expenditures** | | | | |
| Computers, Equipment, and Furniture | 292,919 | **22,390** | 330,000 | (307,610) |
| Instructional Support Services | - | **-** | 20,000 | (20,000) |
| General Administration | 11,697 | **10,134** | 25,000 | (14,866) |
| School Administration | 828 | **8,488** | 20,000 | (11,512) |
| Operations and Maintenance | 103,848 | **39,976** | 25,000 | 14,976 |
| Transportation | - | **34,000** | 150,000 | (116,000) |
| Facility Acquisition and Construction Services | 441,433 | **448,723** | 970,000 | (521,277) |
| **Total Expenditures** | 850,725 | **563,711** | 1,540,000 | (976,289) |
| **Receipts Over (Under) Expenditures** | 98,648 | **399,484** | | |
| **Unencumbered Cash - Beginning** | 1,278,977 | **1,390,958** | | |
| **Prior Year Cancelled Encumbrances** | 13,333 | **2,447** | | |
| **Unencumbered Cash - Ending** | $ 1,390,958 | **1,792,889** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Driver Training Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | Current Year **Actual** | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Intergovernmental Revenues | | | | | |
| State Aid | $ | 8,410 | **8,265** | 5,400 | 2,865 |
| Student Fees | | - | **1,080** | 1,120 | (40) |
| **Total Receipts** | | 8,410 | **9,345** | 6,520 | 2,825 |
| **Expenditures** | | | | | |
| Instruction | | - | **7,040** | 7,140 | (100) |
| **Receipts Over (Under) Expenditures** | | 8,410 | **2,305** | | |
| **Unencumbered Cash - Beginning** | | 34,925 | **43,335** | | |
| **Unencumbered Cash - Ending** | $ | 43,335 | **45,640** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Food Service Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Intergovernmental Revenues | | | | |
| State Aid | $ 4,285 | **4,462** | 3,142 | 1,320 |
| Federal Aid | 346,817 | **349,542** | 302,204 | 47,338 |
| Lunch Receipts - Students | 141,837 | **148,733** | 137,830 | 10,903 |
| Lunch Receipts - Adults | 5,187 | **4,903** | 73,435 | (68,532) |
| Miscellaneous | 66,731 | **42,239** | 400 | 41,839 |
| Transfers In | 87,852 | **169,542** | 135,000 | 34,542 |
| **Total Receipts** | 652,709 | **719,421** | 652,011 | 67,410 |
| **Expenditures** | | | | |
| Food Service Operation | 631,785 | **636,972** | 677,028 | (40,056) |
| **Receipts Over (Under) Expenditures** | 20,924 | **82,449** | | |
| **Unencumbered Cash - Beginning** | 4,093 | **25,017** | | |
| **Unencumbered Cash - Ending** | $ 25,017 | **107,466** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Professional Development Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | Current Year **Actual** | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Intergovernmental Revenues | | | | | |
| State Aid | $ | 7,354 | **4,413** | 8,700 | (4,287) |
| Reimbursements | | 4,133 | **-** | - | - |
| Transfers In | | 50,000 | **40,000** | 50,000 | (10,000) |
| **Total Receipts** | | 61,487 | **44,413** | 58,700 | (14,287) |
| **Expenditures** | | | | | |
| Purchased Services | | 57,685 | **29,767** | 66,500 | (36,733) |
| **Receipts Over (Under) Expenditures** | | 3,802 | **14,646** | | |
| **Unencumbered Cash - Beginning** | | 4,009 | **7,811** | | |
| **Unencumbered Cash - Ending** | $ | 7,811 | **22,457** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Special Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Miscellaneous Income | $ 34,680 | **53,933** | - | 53,933 |
| Transfers In | 1,897,304 | **1,658,010** | 1,622,637 | 35,373 |
| **Total Receipts** | 1,931,984 | **1,711,943** | 1,622,637 | 89,306 |
| **Expenditures** | | | | |
| Instruction | 1,526,131 | **1,670,025** | 2,114,486 | (444,461) |
| Instructional Support Services | 5,050 | **5,767** | 5,500 | 267 |
| Student Transportation Services | 11,209 | **9,363** | 11,466 | (2,103) |
| **Total Expenditures** | 1,542,390 | **1,685,155** | 2,131,452 | (446,297) |
| **Receipts Over (Under) Expenditures** | 389,594 | **26,788** | | |
| **Unencumbered Cash - Beginning** | 119,234 | **508,828** | | |
| **Prior Year Cancelled Encumbrances** | - | **7** | | |
| **Unencumbered Cash - Ending** | $ 508,828 | **535,623** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Career and Postsecondary Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Transfers In | $ 370,585 | **292,097** | 242,097 | 50,000 |
| Local Sources | 13,380 | **14,199** | - | 14,199 |
| **Total Receipts** | 383,965 | **306,296** | 242,097 | 64,199 |
| **Expenditures** | | | | |
| Instruction | 303,277 | **317,284** | 338,236 | (20,952) |
| Instructional Support Services | 6,852 | **9,646** | 9,331 | 315 |
| School Administration | 4,500 | **-** | 4,000 | (4,000) |
| Operations and Maintenance | 5,707 | **7,454** | 1,827 | 5,627 |
| **Total Expenditures** | 320,336 | **334,384** | 353,394 | (19,010) |
| **Receipts Over (Under) Expenditures** | 63,629 | **(28,088)** | | |
| **Unencumbered Cash - Beginning** | 47,669 | **111,298** | | |
| **Unencumbered Cash - Ending** | $ 111,298 | **83,210** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**KPERS Retirement Contribution Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| **Receipts** | | | | |
| Intergovernmental Revenues | | | | |
| State Aid | $ 952,514 | **747,576** | 1,000,140 | (252,564) |
| **Expenditures** | | | | |
| Instruction | 691,239 | **542,517** | 725,802 | (183,285) |
| Student Support Services | 22,098 | **16,447** | 22,003 | (5,556) |
| Instructional Support Services | 14,573 | **11,438** | 15,302 | (3,864) |
| School Administration | 89,346 | **68,403** | 91,513 | (23,110) |
| Other Supplemental Services | 12,859 | **10,092** | 13,502 | (3,410) |
| Operations and Maintenance | 70,391 | **52,330** | 70,010 | (17,680) |
| Student Transportation Services | 26,004 | **23,922** | 32,004 | (8,082) |
| Food Service | 26,004 | **22,427** | 30,004 | (7,577) |
| **Total Expenditures** | 952,514 | **747,576** | 1,000,140 | (252,564) |
| **Receipts Over (Under) Expenditures** | - | - | | |
| **Unencumbered Cash - Beginning** | - | - | | |
| **Unencumbered Cash - Ending** | $ - | - | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Contingency Reserve Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Transfers In | $ | 58,600 | **50,000** |
| **Expenditures** | | - | **-** |
| **Receipts Over (Under) Expenditures** | | 58,600 | **50,000** |
| **Unencumbered Cash - Beginning** | | 586,822 | **645,422** |
| **Unencumbered Cash - Ending** | $ | 645,422 | **695,422** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**At Risk (4 Year Old) Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | Prior Year Actual | Current Year **Actual** | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|
| **Receipts** | | | | |
| Reimbursements | - | **52,517** | - | 52,517 |
| Transfers In | $ 160,000 | **159,104** | 159,104 | - |
| **Total Receipts** | 160,000 | **211,621** | 159,104 | 52,517 |
| **Expenditures** | | | | |
| Instruction | 138,359 | **187,313** | 140,000 | 47,313 |
| Operations and Maintenance | 21,118 | **21,209** | 22,199 | (990) |
| (a) Adjustment for Qualifying Budget Credit | - | **-** | 52,517 | (52,517) |
| **Total Expenditures** | 159,477 | **208,522** | 214,716 | (6,194) |
| **Receipts Over (Under) Expenditures** | 523 | **3,099** | | |
| **Unencumbered Cash - Beginning** | 2,572 | **3,095** | | |
| **Unencumbered Cash - Ending** | $ 3,095 | **6,194** | | |

**(a) Adjustment for Qualifying Budget Credit**

| | |
|---|---|
| Reimbursements Over Amount Budgeted | $ 52,517 |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**At Risk (K-12) Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Transfers In | $ 1,468,745 | **1,360,430** | 1,713,893 | (353,463) |
| **Expenditures** | | | | |
| Instruction | 1,262,074 | **1,182,444** | 2,003,730 | (821,286) |
| **Receipts Over (Under) Expenditures** | 206,671 | **177,986** | | |
| **Unencumbered Cash - Beginning** | 83,178 | **289,849** | | |
| **Unencumbered Cash - Ending** | $ 289,849 | **467,835** | | |

**Schedule 2-15**

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Title I Low Income Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Intergovernmental Revenues | | | |
| Federal Aid | $ | 205,635 | **203,012** |
| **Expenditures** | | | |
| Instruction | | 205,635 | **203,012** |
| **Receipts Over (Under) Expenditures** | | - | **-** |
| **Unencumbered Cash - Beginning** | | - | **-** |
| **Unencumbered Cash - Ending** | $ | - | **-** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Title I School Improvement Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | Prior Year Actual | **Current Year Actual** |
|---|---|---|
| **Receipts** | | |
| Intergovernmental Revenues | | |
| Federal Aid | $ - | **145,075** |
| **Expenditures** | | |
| Instruction | - | **15,298** |
| Instruction Support Services | 61,811 | **67,432** |
| **Total Expenditures** | 61,811 | **82,730** |
| **Receipts Over (Under) Expenditures** | (61,811) | **62,345** |
| **Unencumbered Cash - Beginning** | - | **(61,811)** |
| **Prior Year Cancelled Encumbrances** | - | **889** |
| **Unencumbered Cash - Ending** | $ (61,811) | **1,423** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Title II Teacher Quality Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Intergovernmental Revenues | | | |
| Federal Aid | $ | 39,603 | **35,278** |
| **Expenditures** | | | |
| Instruction | | 39,603 | **35,278** |
| **Receipts Over (Under) Expenditures** | | - | **-** |
| **Unencumbered Cash - Beginning** | | - | **-** |
| **Unencumbered Cash - Ending** | $ | - | **-** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Title IVA Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Intergovernmental Revenues | | | |
| Federal Aid | $ | 20,886 | **20,194** |
| Reimbursements | | 2,500 | **-** |
| **Total Receipts** | | 23,386 | **20,194** |
| **Expenditures** | | | |
| Student Support Services | | 23,386 | **20,194** |
| **Receipts Over (Under) Expenditures** | | - | **-** |
| **Unencumbered Cash - Beginning** | | - | **-** |
| **Unencumbered Cash - Ending** | $ | - | **-** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Miscellaneous Grants Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Current Year | | |
|---|---|---|---|---|
| | Prior Year Actual | **Actual** | Budget | Variance Over (Under) |
| **Receipts** | | | | |
| Intergovernmental Revenues | | | | |
| State Aid | $ 13,469 | **12,529** | - | 12,529 |
| Miscellaneous Grants | 66,106 | **112,737** | - | 112,737 |
| **Total Receipts** | 79,575 | **125,266** | - | 125,266 |
| **Expenditures** | | | | |
| Instruction | 78,362 | **66,974** | 44,134 | 22,840 |
| (a) Adjustment for Qualifying Budget Credit | - | **-** | 112,737 | (112,737) |
| **Total Expenditures** | 78,362 | **66,974** | 156,871 | (89,897) |
| **Receipts Over (Under) Expenditures** | 1,213 | **58,292** | | |
| **Unencumbered Cash - Beginning** | 42,921 | **44,134** | | |
| **Prior Year Cancelled Encumbrances** | - | **82** | | |
| **Unencumbered Cash - Ending** | $ 44,134 | **102,508** | | |

**(a) Adjustment for Qualifying Budget Credit**

| | |
|---|---|
| Miscellaneous Grants Over Amount Budgeted | $ 112,737 |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**21st Century Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Intergovernmental Revenues | | | |
| Federal Aid | $ | 73,787 | **64,811** |
| Reimbursements | | 1,178 | **1,437** |
| Fees | | 4,575 | **4,760** |
| **Total Receipts** | | 79,540 | **71,008** |
| **Expenditures** | | | |
| Instruction | | 64,686 | **91,174** |
| **Receipts Over (Under) Expenditures** | | 14,854 | **(20,166)** |
| **Unencumbered Cash - Beginning** | | 9,996 | **24,850** |
| **Unencumbered Cash - Ending** | $ | 24,850 | **4,684** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**ESSER III Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Intergovernmental Revenues | | | |
| Federal Aid | $ | 224,662 | **79,170** |
| **Expenditures** | | | |
| Instruction | | 85,114 | **67,678** |
| Student Support Services | | - | **4,192** |
| **Total Expenditures** | | 85,114 | **71,870** |
| **Receipts Over (Under) Expenditures** | | 139,548 | **7,300** |
| **Unencumbered Cash - Beginning** | | (150,448) | **(7,300)** |
| **Prior Year Cancelled Encumbrances** | | 3,600 | **-** |
| **Unencumbered Cash - Ending** | $ | (7,300) | **-** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Meadowlark Grant Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Intergovernmental Revenues | | | |
| Federal Aid | $ | - | **42,838** |
| **Expenditures** | | | |
| Instruction | | - | **43,297** |
| **Receipts Over (Under) Expenditures** | | - | **(459)** |
| **Unencumbered Cash - Beginning** | | - | **-** |
| **Unencumbered Cash - Ending** | $ | - | **(459)** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Sales Tax Revenue Fund**
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | **Current Year Actual** |
|---|---|---|---|
| **Receipts** | | | |
| Sales Tax Revenue | $ | 375,878 | **392,772** |
| **Expenditures** | | | |
| Transfers Out | | 375,878 | **392,772** |
| **Receipts Over (Under) Expenditures** | | - | **-** |
| **Unencumbered Cash - Beginning** | | - | **-** |
| **Unencumbered Cash - Ending** | $ | - | **-** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Bond and Interest Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

| | | Prior Year Actual | Current Year Actual | Current Year Budget | Current Year Variance Over (Under) |
|---|---|---|---|---|---|
| **Receipts** | | | | | |
| Ad Valorem Tax | $ | 812,375 | **787,917** | 791,608 | (3,691) |
| Delinquent Tax | | 15,333 | **15,662** | 8,580 | 7,082 |
| Motor Vehicle Tax | | 70,470 | **73,025** | 69,160 | 3,865 |
| Recreational Vehicle Tax | | 1,468 | **1,376** | 1,467 | (91) |
| Excise Taxes | | 5 | **25** | - | 25 |
| Intergovernmental Revenues | | | | | |
| State Aid | | 192,440 | **95,983** | 70,267 | 25,716 |
| Miscellaneous Revenue | | 5,000 | **-** | 350,000 | (350,000) |
| Transfers In | | 375,878 | **392,772** | - | 392,772 |
| **Total Receipts** | | 1,472,969 | **1,366,760** | 1,291,082 | 75,678 |
| **Expenditures** | | | | | |
| Capital Outlay Bond Principal | | 685,000 | **100,000** | 100,000 | - |
| Capital Outlay Bond Interest | | 277,198 | **269,825** | 269,825 | - |
| **Total Expenditures** | | 962,198 | **369,825** | 369,825 | - |
| **Receipts Over (Under) Expenditures** | | 510,771 | **996,935** | | |
| **Unencumbered Cash - Beginning** | | 1,470,256 | **1,981,027** | | |
| **Unencumbered Cash - Ending** | $ | 1,981,027 | **2,977,962** | | |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

| Funds | Beginning Cash Balance | Receipts | Disbursements | **Ending Cash Balance** |
|---|---|---|---|---|
| **Junior High and High School** | | | | |
| Student Activities | $ 9,189 | 682 | 6,877 | **2,994** |
| Library | 42 | 343 | 343 | **42** |
| Graduation Speaker | 329 | - | - | **329** |
| Yearbook Sales | 2,245 | 1,138 | 1,281 | **2,102** |
| JH Yearbook | 940 | 127 | 27 | **1,040** |
| SADD | 1 | - | - | **1** |
| E Game Sports | 524 | - | 65 | **459** |
| AFS Club | 228 | 5,715 | 3,443 | **2,500** |
| DECA Club | 8,316 | 5,575 | 6,298 | **7,593** |
| FCCLA and Special FCCLA | 1,912 | 33,923 | 32,038 | **3,797** |
| JH FCCLA | 7,206 | 10,730 | 15,397 | **2,539** |
| Science Club | 6,609 | 3,188 | 4,527 | **5,270** |
| Stuco | 2,531 | 1,442 | 1,337 | **2,636** |
| Peer Counselors | 217 | 2,652 | 2,528 | **341** |
| SPED Class | 2,676 | 2,985 | 5,261 | **400** |
| Fellowship of Christian Students | 2,705 | 825 | 3,347 | **183** |
| FFA | 37,175 | 54,351 | 68,259 | **23,267** |
| Art Club | 2,473 | 6,981 | 6,338 | **3,116** |
| HALO | 12,975 | 65 | 1,264 | **11,776** |
| Jag K | 1,389 | 652 | - | **2,041** |
| Robotics Club | 2,401 | - | - | **2,401** |
| Senior Class | 1,543 | 5,966 | 3,258 | **4,251** |
| Junior Class | 841 | 21,182 | 19,690 | **2,333** |
| Sophomore Class | 203 | 736 | - | **939** |
| Freshman Class | - | 200 | 200 | **-** |
| 8th Grade | - | 2,340 | - | **2,340** |
| NHS | 1,078 | 904 | 603 | **1,379** |
| Scholars Bowl | 2,024 | 1,038 | 1,740 | **1,322** |
| Forensics | 58 | - | - | **58** |
| Band Club | 4,422 | 12,619 | 12,885 | **4,156** |
| Xpresso | 723 | 2,642 | 2,824 | **541** |
| Coffee Shop | 5,398 | 2,928 | 1,900 | **6,426** |
| T-Shirt Shop | 310 | 4,388 | 2,890 | **1,808** |
| Cheerleader Club | 5,724 | 3,845 | 4,922 | **4,647** |
| G-Club | 8,957 | 9,598 | 9,370 | **9,185** |
| GAA | 4,912 | 2,057 | 1,741 | **5,228** |
| Football Club | 761 | 22,835 | 12,312 | **11,284** |
| Boys Golf Club | 64 | 600 | 600 | **64** |
| Girls Golf Club | 274 | 1,300 | 473 | **1,101** |
| Track Club | 9,182 | 10,623 | 4,477 | **15,328** |
| Volleyball Club | 3,831 | 10,215 | 3,453 | **10,593** |
| Wrestling Club | 2,366 | 12,412 | 12,349 | **2,429** |
| Boys Basketball Club | 1,003 | 4,856 | 5,078 | **781** |

(continued on next page)

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**Agency Funds**
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

| Funds | Beginning Cash Balance | Receipts | Disbursements | **Ending Cash Balance** |
|---|---|---|---|---|
| **Junior High and High School Continued** | | | | |
| Girls Basketball Club | $ 536 | 5,002 | 4,570 | **968** |
| Softball Club | 5,596 | 5,031 | 3,055 | **7,572** |
| Baseball Club | 1,825 | 2,342 | 2,484 | **1,683** |
| Cross Country Club | 660 | 1,194 | 562 | **1,292** |
| Boys Tennis Club | 1,205 | 246 | 210 | **1,241** |
| Girls Tennis Club | 542 | 1,230 | 1,028 | **744** |
| Powerlifting | 3,495 | 9,000 | 11,667 | **828** |
| JH Cheerleading Club | 168 | 1,913 | 101 | **1,980** |
| JH Girls Basketball Club | 1,016 | 209 | 1,137 | **88** |
| JH Football Club | 961 | 3,671 | 2,920 | **1,712** |
| JH Track Club | - | 30 | - | **30** |
| JH Volleyball Club | 2,569 | 2,458 | 1,812 | **3,215** |
| JH Wrestling Club | 247 | 1,432 | - | **1,679** |
| Math Relays | 100 | - | - | **100** |
| **Total Junior High and High School** | 174,677 | 298,416 | 288,941 | **184,152** |
| **West Elementary School** | | | | |
| Alumni | 175 | - | - | **175** |
| **North Elementary School** | | | | |
| Student Activities | 9,642 | 589 | 1,863 | **8,368** |
| North Star Choir | 135 | 1,414 | 1,073 | **476** |
| Alumni | 1,424 | - | 44 | **1,380** |
| Robotics Club | 1,000 | - | - | **1,000** |
| **Total North Elementary School** | 12,201 | 2,003 | 2,980 | **11,224** |
| **Total** | $ 187,053 | 300,419 | 291,921 | **195,551** |

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
**District Activity Funds**
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | **Ending Unencumbered Cash Balance** | Add Encumbrances and Accounts Payable | **Ending Cash Balance** |
|---|---|---|---|---|---|---|---|
| **Gate Receipts** | | | | | | | |
| High School | $ 26,974 | - | 195,294 | 196,054 | **26,214** | - | **26,214** |
| Jr. High School | 7,378 | - | 25,536 | 26,215 | **6,699** | - | **6,699** |
| **Total Gate Receipts** | 34,352 | - | 220,830 | 222,269 | **32,913** | - | **32,913** |
| **School Projects** | | | | | | | |
| **Junior High and High School** | | | | | | | |
| Musical | 2,581 | - | 3,539 | 3,222 | **2,898** | - | **2,898** |
| **West Elementary School** | | | | | | | |
| Student Project | 2,943 | - | 5,514 | 6,798 | **1,659** | - | **1,659** |
| Social Fund | 590 | - | 9 | - | **599** | - | **599** |
| Site Council | 16,463 | - | 25,819 | 23,565 | **18,717** | - | **18,717** |
| General Activity | 1,569 | - | 7,202 | 5,854 | **2,917** | - | **2,917** |
| Book Fair | 608 | - | 6,639 | 6,590 | **657** | - | **657** |
| **North Elementary School** | | | | | | | |
| General Activity | 3,264 | - | 870 | 984 | **3,150** | - | **3,150** |
| Fieldtrip | 4,879 | - | - | 1,084 | **3,795** | - | **3,795** |
| Book Fair | 261 | - | 5,337 | 5,371 | **227** | - | **227** |
| Greenhouse | 1,838 | - | - | 30 | **1,808** | - | **1,808** |
| Sales Tax | 17 | - | 21 | 25 | **13** | - | **13** |
| Site Council | 22,097 | - | 7,394 | 6,445 | **23,046** | - | **23,046** |
| **Total School Projects** | 57,110 | - | 62,344 | 59,968 | **59,486** | - | **59,486** |
| **Total District Activity Funds** | $ 91,462 | - | 283,174 | 282,237 | **92,399** | - | **92,399** |

**UNIFIED SCHOOL DISTRICT NO. 352, GOODLAND, KANSAS**

Single Audit Information

## INDEPENDENT AUDITORS' 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*

To the Board of Education
**Unified School District No. 352 Goodland, Kansas**
Goodland, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 352 Goodland, Kansas**, as of and for the year ended June 30, 2025, and the related notes to the financial statement, and have issued our report thereon dated December 8, 2025. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Unified School District No. 352 Goodland, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** 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 District's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 that we consider to be a material weakness.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 352 Goodland, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could

have a direct and material effect on the 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*.

**Unified School District No. 352 Goodland, Kansas' Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on **Unified School District No. 352 Goodland, Kansas'** response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Unified School District No. 352 Goodland, Kansas'** response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

**Purpose of This Report**

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

Adams Brown, LLC

**ADAMSBROWN, LLC**
Certified Public Accountants
Colby, Kansas

December 8, 2025

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

To the Board of Education
**Unified School District No. 352 Goodland, Kansas**
Goodland, Kansas

### Report on Compliance for Each Major Federal Program

### Opinion on Each Major Federal Program

We have audited **Unified School District No. 352 Goodland, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 352 Goodland, Kansas'** major federal programs for the year ended June 30, 2025. **Unified School District No. 352 Goodland, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 352 Goodland, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

### 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Unified School District No. 352 Goodland, Kansas** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Unified School District No. 352 Goodland, Kansas'** compliance with the compliance requirements referred to above.

### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Unified School District No. 352 Goodland, Kansas'** federal programs.

**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Unified School District No. 352 Goodland, Kansas'** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Unified School District No. 352 Goodland, Kansas'** compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Unified School District No. 352 Goodland, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of **Unified School District No. 352 Goodland, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** 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 Auditors' 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.



**ADAMSBROWN, LLC**
Certified Public Accountants
Colby, Kansas

December 8, 2025

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
Schedule of Expenditures of Federal Awards
June 30, 2025

| Federal Grantor/ Pass-through Grantor/ Program Title | Federal Assistance Listing Number | Agency or Pass-through Number | Federal Expenditures |
|---|---|---|---|
| **U.S. Department of Education** | | | |
| Passed Through Kansas State Department of Education | | | |
| Title I Grants to Local Educational Agencies | 84.010 | D0352 | $ 285,742 |
| Twenty-First Century Community Learning Centers | 84.287 | D0352 | 77,050 |
| Supporting Effective Instruction State Grants | 84.367 | D0352 | 35,278 |
| Student Support and Academic Enrichment Program | 84.424 | D0352 | 20,192 |
| COVID-19 Funds - Education Stabilization Fund | | | |
| American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) | 84.425U | D0352 | 71,872 |
| **Total U.S. Department of Education** | | | **490,134** |
| **U.S. Department of Labor** | | | |
| Passed Through Kansas State Department of Education | | | |
| Registered Apprenticeship | 17.285 | D0352 | 43,297 |
| **U.S. Department of Agriculture** | | | |
| Passed Through Kansas State Department of Education | | | |
| Child Nutrition Cluster | | | |
| School Breakfast Program | 10.553 | D0352 | 79,977 |
| National School Lunch Program | 10.555 | D0352 | 244,896 |
| Summer Food Service Program for Children | 10.559 | D0352 | 24,670 |
| **Total U.S. Department of Agriculture** | | | **349,543** |
| **Total Expenditures of Federal Awards** | | | $ **882,974** |

Note - There were no awards made to subrecipients for the year ended June 30, 2025.

See accompanying notes to schedule of expenditures of federal awards.

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

## NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 352 Goodland, Kansas** under programs of the federal government for the year ended June 30, 2025. 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), Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

## NOTE 3 – INDIRECT COST RATE

The District has elected not to use the de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

## NOTE 4 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended June 30, 2025.

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

## SECTION I - SUMMARY OF AUDITORS' RESULTS

### FINANCIAL STATEMENTS

| | | | | |
|---|---|---|---|---|
| Type of auditor's report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP: | | | Unmodified | |
| Internal control over financial reporting: | | | | |
| • Material weakness identified? | X | Yes | | No |
| • Significant deficiency identified? | | Yes | X | None reported |
| • Noncompliance material to financial statements noted? | | Yes | X | No |

### FEDERAL AWARDS

| | | | | |
|---|---|---|---|---|
| Internal control over major programs: | | | | |
| • Material weakness identified? | | Yes | X | No |
| • Significant deficiency identified? | | Yes | X | None reported |
| Type of auditors' report issued on compliance for major programs: | | | Unmodified | |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance? | | Yes | X | No |

Identification of major program:

| Assistance Listing Number | Name of Federal Program or Cluster |
|---|---|
| | Child Nutrition Cluster |
| 10.553 | School Breakfast Program |
| 10.555 | National School Lunch Program |
| 10.559 | Summer Food Service Program for Children |
| 84.425U | Education Stabilization Fund - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) |

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

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

## SECTION II – FINANCIAL STATEMENT FINDINGS

### MATERIAL WEAKNESS

**2025-001**

Criteria or specific requirement
Internal controls should be in place to ensure that employees do not have overlapping duties.

Condition
Proper segregation of duties does not exist in the accounting system.

Context
We determined, through inquiry and documentation of the District's internal controls, that there is a failure to properly segregate duties for the financial reporting process.

Cause
The District is unable to hire additional personnel due to its size.

Effect
Management may not become aware of problems or irregularities in a timely manner.

Recommendation
Procedures should be established and implemented to segregate duties in the receipts, expenditures, payroll and accounts payable cycles to strengthen internal controls. Also, involvement of the Board can mitigate the risk of errors or fraud. The Board should remain involved in the financial affairs of the District to provide oversight and independent review functions.

Views of responsible officials
See Corrective Action Plan.

## SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs for the year ended June 30, 2025 are required to be disclosed under the Uniform Guidance.




**BOARD OF EDUCATION**

Terry Smith
President

Trevor Linton
Vice President

Travis Daise

Jim Gillespie

Stacey Price

Brad Schick

Jonathan Spellmeier

**TREASURER**

Marcia Harkins

**BOARD CLERK**

Judy Goodwin

**SUPERINTENDENT**

Bill Biermann

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2025

## SECTION II – FINANCIAL STATEMENT FINDINGS

### MATERIAL WEAKNESS

**2024-001**

Condition
Proper segregation of duties does not exist in the accounting system.

Corrective Actions
The District implements segregation of duties wherever possible, given its size.

Status
Repeat Finding. See 2025-001.

## SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs for the year ended June 30, 2024 are required to be disclosed under the Uniform Guidance.



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