

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2021

TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	5

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	16
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

Governmental Type Funds

General Funds

2-1 General Fund	17
2-2 Supplemental General Fund	18

Special Purpose Funds

2-3 Bilingual Education Fund	19
2-4 Virtual Education Fund	20
2-5 Capital Outlay Fund	21
2-6 Driver Training Fund	22
2-7 Food Service Fund	23
2-8 Professional Development Fund	24
2-9 Special Education Fund	25
2-10 Career and Postsecondary Education Fund	26
2-11 KPERs Retirement Contribution Fund	27
2-12 Contingency Reserve Fund	28
2-13 At Risk (4 Year Old) Fund	29
2-14 At Risk (K-12) Fund	30
2-15 Title I Low Income Fund	31
2-16 Title I Migrant Fund	32
2-17 Secondary Program Improvement Fund	33
2-18 Title II Teacher Quality Fund	34
2-19 Title IVA Fund	35
2-20 Miscellaneous Grants Fund	36
2-21 21 st Century Grant Fund	37
2-22 ESSER II Fund	38
2-23 Sales Tax Revenue Fund	39
2-24 CARES Act Fund	40

Bond and Interest Fund

2-25 Bond and Interest Fund	41
-----------------------------------	----

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2021

TABLE OF CONTENTS (continued)

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis Agency Funds.....	42
Schedule 4 - Schedule of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis District Activity Funds	44

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 <i>Government Auditing Standards</i>	45
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	47
Schedule of Expenditures of Federal Awards	49
Notes to Schedule of Expenditures of Federal Awards	50
Schedule of Findings and Questioned Costs	51
Summary Schedule of Prior Audit Findings	54

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2021 and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with 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. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Unified School District No. 352 Goodland, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2021, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2021, 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.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 352 Goodland, Kansas** as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated December 14, 2020, which contained an unmodified opinion on the basic financial statement. The

2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Other 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 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2021, on our consideration of **Unified School District No. 352 Goodland, Kansas**' 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 **Unified School District No. 352 Goodland, Kansas**' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 352 Goodland, Kansas**' internal control over financial reporting and compliance.



ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

December 13, 2021

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General Fund	\$ -	-	7,724,445	7,724,445	-	158,234	158,234
Supplemental General Fund	94,925	-	2,323,212	2,284,242	133,895	241,966	375,861
Special Purpose Funds							
Bilingual Education Fund	14,130	-	110,662	117,196	7,596	202	7,798
Virtual Education Fund	4,840	-	68,774	55,051	18,563	505	19,068
Capital Outlay Fund	403,724	525	547,132	412,960	538,421	125,994	664,415
Driver Training Fund	29,521	-	7,278	7,133	29,666	-	29,666
Food Service Fund	14,662	-	590,477	558,704	46,435	1,634	48,069
Professional Development Fund	28,806	-	1,964	10,211	20,559	-	20,559
Special Education Fund	189,967	-	1,553,861	1,693,088	50,740	2,059	52,799
Career and Postsecondary Education Fund	86,935	-	333,395	381,049	39,281	2,500	41,781
KPERS Retirement Contribution Fund	-	-	854,701	854,701	-	-	-
Contingency Reserve Fund	587,472	-	-	14,627	572,845	14,627	587,472
At Risk (4 Year Old) Fund	4,831	-	99,942	94,823	9,950	28	9,978
At Risk (K-12) Fund	19,128	-	1,346,669	1,334,831	30,966	7,980	38,946
Title I Low Income Fund	-	-	216,477	216,477	-	1,416	1,416
Secondary Program Improvement Fund	-	-	7,785	9,079	(1,294)	1,294	-
Title II Teacher Quality Fund	-	-	40,060	40,060	-	382	382
Title IVA Fund	-	-	19,634	19,634	-	19,634	19,634
Miscellaneous Grants Fund	27,289	-	22,890	16,537	33,642	45	33,687
21st Century Grant Fund	7,317	-	68,015	75,332	-	20,380	20,380
Esser II Fund	-	-	-	87,601	(87,601)	87,601	-
Sales Tax Revenue Fund	790	-	317,425	318,215	-	-	-
CARES Act Fund	(4,967)	-	235,758	272,217	(41,426)	1,214	(40,212)
District Activity Funds	77,139	-	129,149	121,213	85,075	-	85,075
Bond and Interest Funds							
Bond and Interest Fund	1,693,327	-	1,311,338	1,764,576	1,240,089	-	1,240,089
Total Reporting Entity (Excluding Agency Funds)	\$ 3,279,836	525	17,931,043	18,484,002	2,727,402	687,695	3,415,097
			Composition of Cash				
			Checking Accounts				\$ 2,549,253
			Petty Cash				2,500
			Certificates of Deposit				1,050,000
			Total Cash and Investments				3,601,753
			Agency Funds per Schedule 3				(186,656)
			Total Reporting Entity (Excluding Agency Funds)				\$ 3,415,097

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

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, 2021.

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.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

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.

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 Migrant Fund, Secondary Program Improvement Fund, Title II Teacher Quality Fund, Title IVA Fund, Miscellaneous Grants Fund, 21st Century Grant Fund, ESSER II Fund, Sales Tax Revenue Fund, CARES Act Fund, and District Activity Funds.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

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.

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.

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, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$3,601,753 and the bank balance was \$4,180,968. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$3,381,745 was covered by federal depository insurance and \$799,223 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. The District had no investments as of June 30, 2021.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 352 Goodland, Kansas received \$452,687 subsequent to June 30, 2021 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

NOTE 5 – 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, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 1,229,372
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,005,098
General Fund	Virtual Education Fund	K.S.A. 72-5167	68,774
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	238,689
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	91,032
General Fund	Food Service Fund	K.S.A. 72-5167	50,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	106,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	283,615
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	80,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	316,177
Sales Tax Revenue Fund	Bond and Interest Fund	Interlocal Agreement	318,215

NOTE 6 – 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 7 – 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 113 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.

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 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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

participate in Kansas Educational Risk Management Pool, LLC, a public entity risk pool currently operating as a common risk management and insurance program for 82 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 claims in excess of \$350,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Educational Risk Management Pool, LLC, management.

The District carries commercial insurance for all other risks of loss, including property, general liability, crime, inland marine, automobile, employee dishonesty and educator's legal liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – 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 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 352 Goodland, Kansas did not remit principal and interest payments to the state fiscal agent at least 20 days prior to maturity of its bonds, which is a violation of K.S.A. 10-130.

NOTE 10 – DEFERRED COMPENSATION PLAN

Unified School District No. 352 Goodland, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time 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 \$50 per employee.

NOTE 11 – 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 Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$854,701 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,124,425. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

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 12 – 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, 2021.

NOTE 13 – 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 \$40 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 \$40 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 \$40 per day.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

NOTE 14 – 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 15 – RISKS AND UNCERTAINTIES

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

NOTE 16 – CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$148,185 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

NOTE 17 – ADVANCE REFUNDING DEBT DEFEASANCE

On October 10, 2019, the District issued Series 2019-A general obligation refunding bonds of \$2,220,000 (par value) with a variable interest rate of 1.74% to 1.88%. The bond proceeds were used to advance refund \$2,125,000 of Series 2013-C general obligation refunding bonds. After paying issuance costs of \$42,862, the net proceeds were \$2,177,138. The advance refunding net proceeds were used to purchase U.S. Government Securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds will be removed from the District's financial statement on October 10, 2019. The Series 2019-A bonds mature on September 1, 2023. The

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

District completed the refunding to reduce its total debt service requirements by \$87,483 and obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) was \$58,491.

On October 10, 2019, the District issued Series 2019-B general obligation refunding bonds of \$695,000 (par value) with a variable interest rate of 2.00% to 2.18%. The bond proceeds were used to advance refund \$650,000 of Series 2013-B general obligation refunding bonds. After paying issuance costs of \$20,329, the net proceeds were \$674,671. The advance refunding net proceeds were used to purchase U.S. Government Securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds will be removed from the District's financial statement on October 10, 2019. The Series 2019-B bonds mature on September 1, 2023. The District completed the refunding to reduce its total debt service requirements by \$33,327 and obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) was \$417.

NOTE 18 – LONG-TERM DEBT

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

General Obligation Bonds

On August 1, 2013, the District issued \$5,460,000 in Series 2013-C General Obligation Bonds for the purpose of paying a portion of the costs of improvements.

On October 10, 2019, the District issued \$2,220,000 in Series 2019-A General Obligation Refunding Bonds. The proceeds were used to establish an escrow account to redeem General Obligation Refunding Bonds, Series 2013-C for \$2,125,000.

On October 10, 2019, the District issued \$695,000 in Series 2019-B General Obligation Refunding Bonds. The proceeds were used to establish an escrow account to redeem General Obligation Refunding Bonds, Series 2013-B for \$650,000.

Lease Obligations

The District has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

On July 26, 2010, the District approved a resolution authorizing **Unified School District No. 352 Goodland, Kansas** to enter into a lease purchase transaction to purchase \$1,500,000 in Qualified Zone Academy Bonds (QZAB) to pay the costs of acquiring, constructing, and installing improvements to the District's facilities. The QZAB lease purchase is being financed through a financial institution and the effective annual interest rate is 5.3%. The interest will be paid by the United States government and the principal will be paid by the District. The lease purchase was paid in full July 13, 2020.

On May 15, 2012, the District entered into a lease purchase agreement with Apple, Inc. to lease, purchase, and acquire certain equipment and/or software for the District totaling \$716,513. The effective annual interest rate was 1.9%. On June 24, 2013, the District amended the lease agreement dated May 15, 2012 with Apple, Inc. to include additional equipment totaling \$385,120 with an effective annual interest rate of 2.3%. The original lease purchase was paid in full August 15, 2015. On June 13, 2019, the District amended the lease agreement dated May 15, 2012 with Apple, Inc. to include additional equipment totaling \$741,183 with an effective annual interest rate of 0%.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2021

On June 10, 2019, the District entered into a lease purchase transaction to purchase five school buses for the District totaling \$327,050. The lease purchase is being financed through a financial institution and the effective annual interest rate is 3.28%.

On September 1, 2019, the District entered into a lease purchase transaction to purchase a 2007 MCI J4500 Motor Coach Bus totaling \$161,550. The lease purchase is being financed through a financial institution and the effective interest rate is 4.24%.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Notes to Financial Statement
June 30, 2021

Changes in long-term liabilities for the District for the year ended June 30, 2021, 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 2013-B	3.5%-5.0%	8/1/2013	\$ 9,535,000	9/1/2024	-	-	-	-	396,169
Series 2013-C	1.15%-4.48%	8/1/2013	5,460,000	9/1/2024	605,000	-	605,000	-	10,693
Series 2016-B	1.75%-3.0%	6/28/2016	9,265,000	9/1/2033	9,265,000	-	-	9,265,000	-
Series 2019-A	1.74%-1.88%	10/10/2019	2,220,000	9/1/2023	2,220,000	-	550,000	1,670,000	34,948
Series 2019-B	2.0%-2.18%	10/10/2019	695,000	9/1/2023	695,000	-	155,000	540,000	12,765
Capital Leases									
Apple Lease	0.00%	6/13/2019	741,183	8/1/2021	290,000	-	145,000	145,000	-
Bus Lease	3.28%	8/1/2019	327,050	8/1/2024	209,884	-	29,684	180,200	6,850
Bus Lease	4.24%	9/1/2019	161,550	9/1/2024	161,550	-	56,031	105,519	6,884
Total Contractual Indebtedness			\$ 13,446,434		-	-	1,540,715	11,905,719	468,309

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

	YEAR						Total
	2022	2023	2024	2025	2026	2027-2031	
Principal							
General Obligation Bonds	\$ 805,000	920,000	685,000	100,000	880,000	4,825,000	11,475,000
Capital Leases	243,353	101,876	50,442	35,048	-	-	430,719
Total Principal	1,048,353	1,021,876	735,442	135,048	880,000	4,825,000	11,905,719
Interest							
General Obligation Bonds	315,053	300,591	283,695	270,700	268,950	932,250	2,568,789
Capital Leases	10,637	7,114	3,464	1,486	-	-	22,701
Total Interest	325,690	307,705	287,159	272,186	268,950	932,250	2,591,490
Total Principal and Interest	\$ 1,374,043	1,329,581	1,022,601	407,234	1,148,950	5,757,250	14,497,209

*The QZAB lease purchase is being financed through a financial institution and the effective annual interest rate is 5.3%. The interest will be paid by the United States government.

The \$150,000 payment made in June 2021 was deposited into the District's trust account for the QZAB lease purchase. The funds were withdrawn from the trust account by the trust custodian on the payment due date of July 30, 2021 and applied to the lease purchase.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Regulatory—Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	\$ 7,949,636	(333,719)	177,577	7,793,494	7,724,445	(69,049)
Supplemental General Fund	2,380,406	(108,869)	12,706	2,284,243	2,284,243	-
Special Purpose Funds						
Bilingual Education Fund	120,130	-	-	120,130	117,196	(2,934)
Virtual Education Fund	73,614	-	-	73,614	55,051	(18,563)
Capital Outlay Fund	861,930	-	-	861,930	412,960	(448,970)
Driver Training Fund	10,547	-	-	10,547	7,133	(3,414)
Food Service Fund	559,234	-	-	559,234	558,704	(530)
Professional Development Fund	28,824	-	-	28,824	10,211	(18,613)
Special Education Fund	1,862,096	-	-	1,862,096	1,693,088	(169,008)
Career and Postsecondary Education Fund	405,624	-	-	405,624	381,049	(24,575)
KPERS Retirement Contribution Fund	1,016,550	-	-	1,016,550	854,701	(161,849)
At Risk (4 Year Old) Fund	98,863	-	-	98,863	94,823	(4,040)
At Risk (K-12) Fund	1,340,403	-	-	1,340,403	1,334,831	(5,572)
Bond and Interest Fund						
Bond and Interest Fund	1,764,576	-	-	1,764,576	1,764,576	-

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 1,334	812	-	812
Intergovernmental Revenues				
Equalization Aid	6,376,598	6,558,175	6,855,985	(297,810)
Special Education Aid	938,578	987,881	1,093,651	(105,770)
State Aid	1,331	6,962	-	6,962
Reimbursed Expenses	82,063	170,615	-	170,615
Total Receipts	7,399,904	7,724,445	7,949,636	(225,191)
Expenditures				
Instruction	3,191,841	3,186,027	3,234,270	(48,243)
Student Support Services	29,684	35,064	31,772	3,292
Instructional Support Services	150,225	272,428	225,430	46,998
General Administration	53,438	81,716	67,230	14,486
School Administration	151,656	157,417	154,285	3,132
Operations and Maintenance	925,153	973,016	974,599	(1,583)
Transportation	366,385	335,812	363,502	(27,690)
Transfers Out	2,531,522	2,682,965	2,898,548	(215,583)
Adjustment to Comply with Legal Max	-	-	(333,719)	333,719
Legal General Fund Budget	7,399,904	7,724,445	7,615,917	108,528
(a) Adjustments for Qualifying Budget Credits	-	-	177,577	(177,577)
Total Expenditures	7,399,904	7,724,445	7,793,494	(69,049)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		
(a) Adjustment for Qualifying Budget Credits				
Reimbursed Expenses Over Amount Budgeted			\$ 170,615	
State Aid Over Amount Budgeted			6,962	
Total			\$ 177,577	

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,553,153	1,560,589	1,632,741	(72,152)
Delinquent Tax	36,890	19,043	25,691	(6,648)
Motor Vehicle Tax	133,966	137,510	132,425	5,085
Recreational Vehicle Tax	2,791	2,963	2,646	317
Excise Taxes	37	30	-	30
Intergovernmental Revenues				
Equalization Aid	562,820	590,372	618,668	(28,296)
Reimbursed Expenses	1,428	12,706	-	12,706
Total Receipts	2,291,085	2,323,213	2,412,171	(88,958)
Expenditures				
Instruction	315,938	262,513	261,546	967
Student Support Services	58,754	63,431	53,631	9,800
Instruction Support Services	55,277	56,895	64,284	(7,389)
General Administration	220,701	229,178	232,358	(3,180)
School Administration	396,522	417,854	416,532	1,322
Operations and Maintenance	301,443	315,746	296,462	19,284
Transportation	46,803	39,783	100,000	(60,217)
Other Supplemental Services	106,095	110,683	109,950	733
Community Services Operations	11,500	2,368	30,000	(27,632)
Transfers Out	745,998	785,792	815,643	(29,851)
Adjustment to Comply with Legal Max	-	-	(108,869)	108,869
Legal Supplemental General Fund Budget	2,259,031	2,284,243	2,271,537	12,706
(a) Adjustment for Qualifying Budget Credits	-	-	12,706	(12,706)
Total Expenditures	2,259,031	2,284,243	2,284,243	-
Receipts Over (Under) Expenditures	32,054	38,970		
Unencumbered Cash - Beginning	62,679	94,925		
Prior Year Cancelled Encumbrances	192	-		
Unencumbered Cash - Ending	\$ 94,925	133,895		

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted \$ 12,706

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous Revenue	\$ 5,500	4,662	-	4,662
Transfers In	125,300	106,000	106,000	-
Total Receipts	130,800	110,662	<u>106,000</u>	<u>4,662</u>
Expenditures				
Instruction	121,670	117,196	<u>120,130</u>	<u>(2,934)</u>
Receipts Over (Under) Expenditures	9,130	(6,534)		
Unencumbered Cash - Beginning	5,000	14,130		
Unencumbered Cash - Ending	\$ <u>14,130</u>	<u>7,596</u>		

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 37,000	68,774	72,680	(3,906)
Expenditures				
Instruction	39,901	55,051	73,614	(18,563)
Receipts Over (Under) Expenditures	(2,901)	13,723		
Unencumbered Cash - Beginning	7,741	4,840		
Unencumbered Cash - Ending	\$ 4,840	18,563		

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 342,484	392,933	391,105	1,828
Delinquent Tax	6,317	3,002	5,639	(2,637)
Motor Vehicle Tax	25,354	34,128	33,154	974
Recreational Vehicle Tax	532	733	663	70
Excise Taxes	5	8	-	8
Intergovernmental Revenues				
State Aid	24,789	27,911	28,816	(905)
Interest Income	52,620	19,069	-	19,069
Miscellaneous Revenue	304,596	69,348	-	69,348
Total Receipts	<u>756,697</u>	<u>547,132</u>	<u>459,377</u>	<u>87,755</u>
Expenditures				
Computers, Equipment, and Furniture	328,517	12,340	140,000	(127,660)
General Administration	150	6,869	106,500	(99,631)
School Administration	2,892	4,524	-	4,524
Operations and Maintenance	1,686	17,399	73,000	(55,601)
Transportation	18,776	(3,574)	100,000	(103,574)
Lease Payment	151,000	172	-	172
Facility Acquisition and Construction Services	725,399	375,230	442,430	(67,200)
Total Expenditures	<u>1,228,420</u>	<u>412,960</u>	<u>861,930</u>	<u>(448,970)</u>
Receipts Over (Under) Expenditures	(471,723)	134,172		
Unencumbered Cash - Beginning	874,839	403,724		
Prior Year Cancelled Encumbrances	<u>608</u>	<u>525</u>		
Unencumbered Cash - Ending	\$ <u>403,724</u>	<u>538,421</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	\$ 8,060	5,202	3,825	1,377
Student Fees	84	2,076	-	2,076
Total Receipts	8,144	7,278	3,825	3,453
Expenditures				
Instruction	8,218	7,133	10,547	(3,414)
Receipts Over (Under) Expenditures	(74)	145		
Unencumbered Cash - Beginning	29,595	29,521		
Unencumbered Cash - Ending	\$ 29,521	29,666		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	\$ 5,587	5,372	4,217	1,155
Federal Aid	328,907	476,212	330,129	146,083
Lunch Receipts - Students	111,448	20,160	130,712	(110,552)
Lunch Receipts - Adults	23,008	26,751	19,514	7,237
Miscellaneous	6,165	11,982	10,000	1,982
Transfers In	30,000	50,000	50,000	-
Total Receipts	505,115	590,477	<u>544,572</u>	<u>45,905</u>
Expenditures				
Food Service Operation	550,088	558,704	<u>559,234</u>	<u>(530)</u>
Receipts Over (Under) Expenditures	(44,973)	31,773		
Unencumbered Cash - Beginning	59,635	14,662		
Unencumbered Cash - Ending	\$ <u>14,662</u>	<u>46,435</u>		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	\$ 3,082	1,964	-	1,964
Transfers In	21,981	-	-	-
Total Receipts	25,063	1,964	-	1,964
Expenditures				
Purchased Services	19,017	10,211	28,824	(18,613)
Receipts Over (Under) Expenditures	6,046	(8,247)		
Unencumbered Cash - Beginning	22,760	28,806		
Unencumbered Cash - Ending	\$ 28,806	20,559		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	\$ -	8,469	17,516	(9,047)
Miscellaneous Income	39,831	32,405	-	32,405
Transfers In	1,334,207	1,512,987	1,749,042	(236,055)
Total Receipts	1,374,038	1,553,861	1,766,558	(212,697)
Expenditures				
Instruction	1,650,881	1,675,490	1,845,767	(170,277)
Instructional Support Services	4,886	3,675	5,000	(1,325)
Student Support Services	-	4,817	-	4,817
Supervision	9,801	9,106	11,329	(2,223)
Total Expenditures	1,665,568	1,693,088	1,862,096	(169,008)
Receipts Over (Under) Expenditures	(291,530)	(139,227)		
Unencumbered Cash - Beginning	481,497	189,967		
Unencumbered Cash - Ending	\$ 189,967	50,740		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 348,620	318,689	318,689	-
Local Sources	5,822	14,706	-	14,706
Total Receipts	354,442	333,395	318,689	14,706
Expenditures				
Instruction	308,403	371,315	392,921	(21,606)
Instructional Support Services	6,844	4,129	9,331	(5,202)
School Administration	-	-	1,545	(1,545)
Operations and Maintenance	4,936	5,605	1,827	3,778
Total Expenditures	320,183	381,049	405,624	(24,575)
Receipts Over (Under) Expenditures	34,259	(47,654)		
Unencumbered Cash - Beginning	52,676	86,935		
Unencumbered Cash - Ending	\$ 86,935	39,281		

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	\$ 924,103	854,701	1,016,550	(161,849)
Expenditures				
Instruction	670,622	620,258	737,710	(117,452)
Student Support Services	21,439	19,829	23,584	(3,755)
Instructional Support Services	14,139	13,077	15,553	(2,476)
School Administration	86,681	80,171	95,352	(15,181)
Other Supplemental Services	12,475	11,538	13,724	(2,186)
Operations and Maintenance	68,291	63,162	75,123	(11,961)
Student Transportation Services	25,228	23,333	27,752	(4,419)
Food Service	25,228	23,333	27,752	(4,419)
Total Expenditures	924,103	854,701	1,016,550	(161,849)
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, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	14,627
Receipts Over (Under) Expenditures	-	(14,627)
Unencumbered Cash - Beginning	587,472	587,472
Unencumbered Cash - Ending	\$ 587,472	572,845

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	\$ -	8,910	-	8,910
Transfers In	90,131	91,032	94,032	(3,000)
Total Receipts	90,131	99,942	94,032	5,910
Expenditures				
Instruction	87,406	90,202	78,898	11,304
Operations and Maintenance	3,441	4,621	19,965	(15,344)
Total Expenditures	90,847	94,823	98,863	(4,040)
Receipts Over (Under) Expenditures	(716)	5,119		
Unencumbered Cash - Beginning	5,547	4,831		
Unencumbered Cash - Ending	\$ 4,831	9,950		

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	\$ -	25,394	-	25,394
Transfers In	1,290,281	1,321,275	1,323,748	(2,473)
Total Receipts	1,290,281	1,346,669	1,323,748	22,921
Expenditures				
Instruction	1,305,800	1,334,831	1,340,403	(5,572)
Receipts Over (Under) Expenditures	(15,519)	11,838		
Unencumbered Cash - Beginning	34,647	19,128		
Unencumbered Cash - Ending	\$ 19,128	30,966		

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, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 210,153	213,211
State Aid	2,939	-
Reimbursements	-	3,266
Total Receipts	213,092	216,477
Expenditures		
Instruction	213,092	216,477
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Title I Migrant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 22,500	-
Expenditures		
Instruction	22,500	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Secondary Program Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 11,914	7,785
Expenditures		
Instructional Support Services	751	1,030
Student Support Services	11,163	8,049
Total Expenditures	11,914	9,079
Receipts Over (Under) Expenditures	-	(1,294)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(1,294)

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, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 38,769	40,060
Expenditures		
Instruction	38,769	40,060
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, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 18,004	19,634
Reimbursements	540	-
Total Receipts	18,544	19,634
Expenditures		
Travel	18,544	19,634
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
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
State Aid	\$ 17,581	19
Miscellaneous Grants	46,457	22,871
Total Receipts	64,038	22,890
Expenditures		
Instruction	55,751	16,537
Receipts Over (Under) Expenditures	8,287	6,353
Unencumbered Cash - Beginning	19,002	27,289
Unencumbered Cash - Ending	\$ 27,289	33,642

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
21st Century Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 70,000	65,000
Reimbursements	376	-
Donations	1,000	-
Fees	4,281	3,015
Total Receipts	75,657	68,015
Expenditures		
Instruction	75,672	75,332
Receipts Over (Under) Expenditures	(15)	(7,317)
Unencumbered Cash - Beginning	7,332	7,317
Unencumbered Cash - Ending	\$ 7,317	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
ESSER II Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Instruction	-	87,601
Receipts Over (Under) Expenditures	-	(87,601)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(87,601)

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax Revenue	\$ 300,790	317,425
Expenditures		
Transfers Out	300,000	318,215
Receipts Over (Under) Expenditures	790	(790)
Unencumbered Cash - Beginning	-	790
Unencumbered Cash - Ending	\$ 790	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
CARES Act Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2021
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 14,815	235,758
Expenditures		
Student Support Services	2,694	42,646
Instructional Support Services	14,815	223,175
Operations and Maintenance	2,273	6,396
Total Expenditures	19,782	272,217
Receipts Over (Under) Expenditures	(4,967)	(36,459)
Unencumbered Cash - Beginning	-	(4,967)
Unencumbered Cash - Ending	\$ (4,967)	(41,426)

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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 764,960	787,515	783,215	4,300
Delinquent Tax	18,018	8,855	12,632	(3,777)
Motor Vehicle Tax	67,651	71,675	69,303	2,372
Recreational Vehicle Tax	1,411	1,542	1,385	157
Excise Taxes	18	16	-	16
Intergovernmental Revenues				
State Aid	75,444	123,520	123,520	-
Bond Proceeds	2,915,000	-	-	-
Cost of Issuance	2,541	-	-	-
Transfers In	300,000	318,215	320,000	(1,785)
Total Receipts	<u>4,145,043</u>	<u>1,311,338</u>	<u>1,310,055</u>	<u>1,283</u>
Expenditures				
Capital Outlay Bond Principal	575,000	1,310,000	1,310,000	-
Capital Outlay Bond Interest	502,778	454,576	454,576	-
Cost of Issuance	63,191	-	-	-
Transfers to Escrow	2,851,809	-	-	-
Total Expenditures	<u>3,992,778</u>	<u>1,764,576</u>	<u>1,764,576</u>	<u>-</u>
Receipts Over (Under) Expenditures	152,265	(453,238)		
Unencumbered Cash - Beginning	<u>1,541,062</u>	<u>1,693,327</u>		
Unencumbered Cash - Ending	<u>\$ 1,693,327</u>	<u>1,240,089</u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Junior High and High School				
Art Class	\$ -	386	386	-
Shop Tech Club	-	2,659	2,659	-
Student Activities	2,373	4,095	-	6,468
Library	23	10	10	23
Graduation Speaker	926	899	899	926
Yearbook Sales	2,758	1,152	1,818	2,092
JH Yearbook	-	830	-	830
SADD	6,469	-	3,469	3,000
Girl Talk	524	-	-	524
AFS Club	4,305	100	-	4,405
DECA Club	8,298	1,840	1,818	8,320
FCCLA and Special FCCLA	15,119	4,145	3,694	15,570
JH FCCLA	8,862	-	3,602	5,260
Science Club	2,665	2,907	2,747	2,825
Stucco	2,788	865	895	2,758
Peer Counselors	157	-	-	157
SPED Class	421	547	573	395
Fellowship of Christian Students	1,644	-	-	1,644
FFA	18,435	29,280	13,337	34,378
Art Club	1,369	4,742	5,025	1,086
Renaissance	-	-	-	-
HALO	2,817	-	-	2,817
Jag K	2,825	2,029	3,078	1,776
Senior Class	334	1,088	-	1,422
Junior Class	3,338	3,918	5,297	1,959
Sophomore Class	353	293	294	352
Freshman Class	268	318	202	384
NHS	285	1,778	1,085	978
Scholars Bowl	2,374	741	683	2,432
Forensics	235	235	235	235
Band Club	9,034	2,520	1,321	10,233
Xpresso	2,222	778	1,257	1,743
Coffee Shop	-	10,777	4,860	5,917
T-Shirt Shop	-	143	-	143
Cheerleader Club	3,488	2,203	3,471	2,220
G-Club	14,188	10,330	9,812	14,706
GAA	2,570	5,414	3,334	4,650
Football Club	2,575	5,673	3,951	4,297
Boys Golf Club	4	-	-	4
Girls Golf Club	379	268	638	9
Track Club	1,676	12,032	5,453	8,255
Volleyball Club	1,682	2,296	-	3,978
Wrestling Club	251	844	349	746
Boys Basketball Club	1,334	100	1,296	138
Girls Basketball Club	472	1,659	2,053	78
Softball Club	1,360	5,709	1,264	5,805
Baseball Club	1,170	450	1,377	243
Cross Country Club	594	273	183	684
Boys Tennis Club	65	88	17	136
JH Cheerleading Club	168	654	654	168
JH Girls Basketball Club	1,132	207	207	1,132
JH Football Club	9	-	-	9
JH Track Club	-	682	-	682
JH Volleyball Club	1,976	507	343	2,140
JH Wrestling Club	90	-	-	90
Total Junior High and High School	\$ 136,404	128,464	93,646	171,222

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
West Elementary School				
Alumni	\$ 1,284	-	527	757
North Elementary School				
Student Activities	12,011	766	1,214	11,563
Alumni	3,165	-	51	3,114
Total North Elementary School	15,176	766	1,265	14,677
Total	\$ 152,864	129,230	95,438	186,656

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, 2021

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	\$ 29,242	-	65,481	74,895	19,828	-	19,828
Jr. High School	7,109	-	32,123	19,070	20,162	-	20,162
Total Gate Receipts	36,351	-	97,604	93,965	39,990	-	39,990
School Projects							
Junior High and High School							
Musical	3,016	-	3,635	5,519	1,132	-	1,132
West Elementary School							
Student Project	1,318	-	1,315	1,661	972	-	972
Social Fund	502	-	29	-	531	-	531
Site Council	60	-	16,140	8,545	7,655	-	7,655
General Activity	13,107	-	184	5,825	7,466	-	7,466
Book Fair	265	-	14	14	265	-	265
Sales Tax	1	-	1	1	1	-	1
North Elementary School							
General Activity	3,166	-	757	836	3,087	-	3,087
Fieldtrip	6,139	-	-	-	6,139	-	6,139
Book Fair	423	-	1,188	1,246	365	-	365
Greenhouse	-	-	148	-	148	-	148
Sales Tax	16	-	16	9	23	-	23
Site Council	12,775	-	8,118	3,592	17,301	-	17,301
Total School Projects	40,788	-	31,545	27,248	45,085	-	45,085
Total District Activity Funds	\$ 77,139	-	129,149	121,213	85,075	-	85,075

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, 2021, and the related notes to the financial statement, and have issued our report thereon dated December 13, 2021. 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 352 Goodland, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2021-001) to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs (2021-002) to be a significant deficiency.

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

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 auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

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

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

December 13, 2021

**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

We have audited **Unified School District No. 352 Goodland, Kansas'** compliance with the types of compliance requirements described 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, 2021. **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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 352 Goodland, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit and Accounting Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 352 Goodland, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Unified School District No. 352 Goodland, Kansas'** compliance.

Opinion on Each Major Federal Program

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, 2021.

Report on Internal Control Over Compliance

Management of **Unified School District No. 352 Goodland, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Unified School District No. 352 Goodland, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 13, 2021

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Schedule of Expenditures of Federal Awards

June 30, 2021

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 State Department of Education			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 213,211
21st Century Community Learning Centers	84.287	N/A	65,000
Supporting Effective Instruction State Grants	84.367	N/A	40,060
Student Support and Academic Enrichment Program	84.424	N/A	19,634
COVID-19 Funds - Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	84.425D	N/A	<u>220,102</u>
Total U.S. Department of Education			<u>558,007</u>
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	1,255
COVID-19 Funds - National School Lunch Program	10.555	N/A	8,075
Summer Food Service Program for Children	10.559	N/A	<u>466,881</u>
Total U.S. Department of Agriculture			<u>476,211</u>
U.S. Department of the Treasury			
Passed Through Sherman County			
COVID-19 Funds - Coronavirus Relief Fund	21.019	N/A	<u>148,185</u>
Total Expenditures of Federal Awards			\$ <u><u>1,182,403</u></u>

Note - There were no awards made to subrecipients for the year ended June 30, 2021.

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, 2021

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**, and is presented on the basis of accounting that demonstrates compliance with the regulatory basis of accounting of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – INDIRECT COST RATE

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 3 – 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, 2021.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

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? | <u> X </u> | Yes | <u> </u> | No |
| • Significant deficiency identified? | <u> X </u> | Yes | <u> </u> | None reported |
| • Noncompliance material to financial statements noted? | <u> </u> | Yes | <u> X </u> | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|---------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | 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:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
Child Nutrition Cluster	
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children

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, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2021-001

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.

SIGNIFICANT DEFICIENCY

2021-002

Criteria or specific requirement

Internal controls should be in place to ensure that meal counts are correct before submission for reimbursement.

Condition

Monthly meal counts input into the Sponsor Claim forms were not reviewed.

Context

A sample of 4 months were tested to the meal count sheets and, of the months selected, one month was underreported by 510 breakfasts, and another month was underreported by 685 lunches.

Cause

The meals reported were pulled from the wrong column on the monthly meal count sheets.

Effect

The District was reimbursed with federal aid for the incorrect amount.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

Recommendation

Procedures should be established and implemented so that monthly meal counts input into the sponsor claim forms and submitted to the Kansas State Department of Education for reimbursement, be reviewed by someone other than the person who did the input.

Views of responsible officials

See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

Unified School District 352



Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2020-001

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 2021-001.

BOARD OF EDUCATION

Jessica Cole
President

Terry Smith
Vice President

Brad Bergsma

Travis Daise

Trevor Linton

Stacey Price

Brad Schick

TREASURER

Marcia Harkins

BOARD CLERK

Deb Winter

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No single audit for the year ended June 30, 2020.