UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 352 Goodland, Kansas**, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated December 12, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the

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

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

November 27, 2023

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	7,868,739	7,868,739	**-**	42,690	**42,690**
Supplemental General Fund	172,583	-	2,478,182	2,458,257	**192,508**	369,578	**562,086**
Special Purpose Funds							
Bilingual Education Fund	17,315	-	64,000	34,096	**47,219**	-	**47,219**
Virtual Education Fund	3,553	-	40,000	43,388	**165**	-	**165**
Capital Outlay Fund	554,461	6,180	1,434,190	715,854	**1,278,977**	168,876	**1,447,853**
Driver Training Fund	32,960	-	8,575	6,610	**34,925**	-	**34,925**
Food Service Fund	48,283	-	573,179	617,369	**4,093**	-	**4,093**
Professional Development Fund	1	-	29,005	24,997	**4,009**	-	**4,009**
Special Education Fund	46,956	-	1,728,736	1,656,458	**119,234**	-	**119,234**
Career and Postsecondary Education Fund	16,657	-	354,265	323,253	**47,669**	7	**47,676**
KPERS Retirement Contribution Fund	-	-	726,510	726,510	**-**	-	**-**
Contingency Reserve Fund	586,822	-	-	-	**586,822**	-	**586,822**
At Risk (4 Year Old) Fund	22,368	-	158,000	177,796	**2,572**	-	**2,572**
At Risk (K-12) Fund	10,028	-	1,328,968	1,255,818	**83,178**	-	**83,178**
Title I Low Income Fund	-	-	205,862	205,862	**-**	-	**-**
Secondary Program Improvement Fund	-	-	10,433	10,433	**-**	860	**860**
Title II Teacher Quality Fund	-	-	40,964	40,964	**-**	-	**-**
Title IVA Fund	-	-	20,457	20,457	**-**	-	**-**
Miscellaneous Grants Fund	49,249	-	50,652	56,980	**42,921**	6,700	**49,621**
21st Century Grant Fund	1,729	-	78,915	70,648	**9,996**	5,862	**15,858**
ESSER III Fund	(1,200,936)	177,529	1,312,068	439,109	**(150,448)**	10,200	**(140,248)**
Sales Tax Revenue Fund	-	-	355,364	355,364	**-**	-	**-**
District Activity Funds	77,348	-	270,142	262,801	**84,689**	-	**84,689**
Bond and Interest Funds							
Bond and Interest Fund	1,350,457	-	1,331,943	1,212,144	**1,470,256**	-	**1,470,256**
Total Reporting Entity (Excluding Agency Funds)	$ 1,789,834	183,709	20,469,149	18,583,907	**3,858,785**	604,773	**4,463,558**

Composition of Cash	Checking Accounts	$ **3,098,028**
	Petty Cash	**2,500**
	Municipal Investment Pool	**1,041,224**
	Certificates of Deposit	**530,000**
	Total Cash and Investments	**4,671,752**
	Agency Funds per Schedule 3	**(208,194)**
	Total Reporting Entity (Excluding Agency Funds)	$ **4,463,558**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2023.

Regulatory Basis Fund Types

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

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

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

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

Basis of Accounting

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

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

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

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

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

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Title I Low Income Fund, Secondary Program Improvement Fund, Title II Teacher Quality Fund, Title IVA Fund, Miscellaneous Grants Fund, 21st Century Grant Fund, ESSER III Fund, Sales Tax Revenue Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

As of June 30, 2023, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$ 1,041,224	1,041,224	N/A

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The District's allocation of investments as of June 30, 2023, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $3,630,528 and the bank balance was $4,840,152. The bank balance was held by four banks resulting in a concentration of credit risk. Of

bank balance, $1,046,474 was covered by federal depository insurance and $3,793,678 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

At June 30, 2023, the District had invested $1,041,224 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 352 Goodland, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2023 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$	1,271,198
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167		1,039,682
General Fund	Virtual Education Fund	K.S.A. 72-5167		40,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167		190,000
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167		158,000
General Fund	Bilingual Education Fund	K.S.A. 72-5167		40,000
General Fund	Professional Development Fund	K.S.A. 72-5167		25,000
General Fund	Food Service Fund	K.S.A. 72-5167		21,396
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		15,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		345,851
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143		146,755
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		289,286
Sales Tax Revenue Fund	Bond and Interest Fund	Interlocal Agreement		355,364

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Unified School District No. 352 Goodland, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members.

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

The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Educational Risk Management Pool, LLC, a public entity risk pool currently operating as a common risk management and insurance program for 95 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.

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District did not obtain bids for expenditures amounts greater than $20,000 for construction or purchase of materials, goods or wares, which is in violation of K.S.A. 72-1151.

NOTE 9 – DEFERRED COMPENSATION PLAN

Unified School District No. 352 Goodland, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent 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 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 352 Goodland, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School Group unfunded actuarial liability. Senate Bill

159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $726,510 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $8,590,927. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

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

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

NOTE 12 – COMPENSATED ABSENCES

Vacation
Classified personnel who are assigned on a 12-month basis shall be allowed paid vacation. Newly hired employees earn 1 day of vacation per month during the first fiscal year, not to exceed 10 days. After

continuous employment for years 2 through 5, employees will be given 10 days per fiscal year. Upon completion of 5 years of continuous employment, employees will be given 15 days per fiscal year. Vacation earned in a fiscal year must be taken by January 1 following the end of the fiscal year or it will be lost.

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

Unused personal leave will accumulate as sick leave. Teachers who finish a school year with 56 or more days up to a maximum of 65 days of unused sick leave will be paid for any days in excess of 55 days. Part-time teachers will receive pay for unused sick leave prorated on the basis of their full-time equivalency. Pay for unused sick leave will be at the rate of $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.

NOTE 13 – INTERLOCAL COOPERATION AGREEMENT

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

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

NOTE 14 – 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 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 15 – LONG-TERM DEBT

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

General Obligation Bonds

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

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 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%. On January 1, 2022, the District amended the lease agreement dated May 15, 2012 with Apple, Inc. to include additional equipment totaling $890,157 with an effective interest rate of 0%.

On August 1, 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%. This lease expired July 1, 2022.

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%.

On August 1, 2022, the District entered into a lease purchase transaction to purchase two school buses for the District totaling $239,810. The lease purchase is being financed through a financial institution and the effective interest rate is 5.26%.

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2016-B	1.75%-3.0%	6/28/2016	$ 9,265,000	9/1/2033	$ 9,265,000	-	100,000	**9,165,000**	273,325
Series 2019-A	1.74%-1.88%	10/10/2019	2,220,000	9/1/2023	1,040,000	-	640,000	**400,000**	13,089
Series 2019-B	2.0%-2.18%	10/10/2019	695,000	9/1/2023	365,000	-	180,000	**185,000**	5,730
Finance Leases									
Apple Lease	0.00%	1/1/2022	890,157	7/1/2023	482,157	-	213,000	**269,157**	-
Bus Lease	3.28%	8/1/2019	327,050	8/1/2024	153,853	-	153,853	**-**	-
Bus Lease	4.24%	9/1/2019	161,550	9/1/2024	100,923	-	32,254	**68,669**	4,279
Bus Lease	5.26%	8/1/2022	239,810	8/1/2023	-	239,810	122,976	**116,834**	-
Total Contractual Indebtedness					$ 11,406,933	239,810	1,442,083	**10,204,660**	296,423

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

	YEAR							
	2024	2025	2026	2027	2028	2029-2033	2034	**Total**
Principal								
General Obligation Bonds	$ 685,000	100,000	880,000	905,000	935,000	5,125,000	1,120,000	**9,750,000**
Finance Leases	419,613	35,047	-	-	-	-	-	**454,660**
Total Principal	**1,104,613**	**135,047**	**880,000**	**905,000**	**935,000**	**5,125,000**	**1,120,000**	**10,204,660**
Interest								
General Obligation Bonds	283,695	270,700	268,950	242,550	215,400	638,250	33,600	**1,953,145**
Finance Leases	9,054	1,486	-	-	-	-	-	**10,540**
Total Interest	**292,749**	**272,186**	**268,950**	**242,550**	**215,400**	**638,250**	**33,600**	**1,963,685**
Total Principal and Interest	$ **1,397,362**	**407,233**	**1,148,950**	**1,147,550**	**1,150,400**	**5,763,250**	**1,153,600**	**12,168,345**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Regulatory–Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 8,533,181	(727,918)	63,476	7,868,739	**7,868,739**	-
Supplemental General Fund	2,649,678	(193,938)	2,517	2,458,257	**2,458,257**	-
Special Purpose Funds						
Bilingual Education Fund	104,972	-	-	104,972	**34,096**	(70,876)
Virtual Education Fund	53,553	-	-	53,553	**43,388**	(10,165)
Capital Outlay Fund	850,000	-	-	850,000	**715,854**	(134,146)
Driver Training Fund	7,139	-	-	7,139	**6,610**	(529)
Food Service Fund	748,973	-	-	748,973	**617,369**	(131,604)
Professional Development Fund	25,000	-	-	25,000	**24,997**	(3)
Special Education Fund	2,146,580	-	-	2,146,580	**1,656,458**	(490,122)
Career and Postsecondary Education Fund	349,403	-	-	349,403	**323,253**	(26,150)
KPERS Retirement Contribution Fund	938,024	-	-	938,024	**726,510**	(211,514)
At Risk (4 Year Old) Fund	180,359	-	-	180,359	**177,796**	(2,563)
At Risk (K-12) Fund	1,592,690	-	-	1,592,690	**1,255,818**	(336,872)
Bond and Interest Fund						
Bond and Interest Fund	1,212,144	-	-	1,212,144	**1,212,144**	-

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 580	**1,996**	-	1,996
Intergovernmental Revenues				
Equalization Aid	6,699,507	**6,863,933**	7,298,820	(434,887)
Special Education Aid	1,005,109	**939,334**	1,234,361	(295,027)
State Aid	5,510	**2,796**	-	2,796
Federal Aid	60	**-**	-	-
Reimbursed Expenses	82,632	**60,680**	-	60,680
Total Receipts	7,793,398	**7,868,739**	8,533,181	(664,442)
Expenditures				
Instruction	3,181,129	**3,304,790**	3,320,217	(15,427)
Student Support Services	30,541	**10,173**	8,272	1,901
Instructional Support Services	234,879	**245,090**	248,145	(3,055)
General Administration	85,434	**105,070**	88,150	16,920
School Administration	157,997	**175,674**	166,620	9,054
Operations and Maintenance	1,005,902	**976,379**	1,036,618	(60,239)
Transportation	287,648	**266,287**	303,580	(37,293)
Transfers Out	2,809,868	**2,785,276**	3,361,579	(576,303)
Adjustment to Comply with Legal Max	-	**-**	(727,918)	727,918
Legal General Fund Budget	7,793,398	**7,868,739**	7,805,263	63,476
(a) Adjustments for Qualifying Budget Credits	-	**-**	63,476	(63,476)
Total Expenditures	7,793,398	**7,868,739**	7,868,739	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits	
Reimbursed Expenses Over Amount Budgeted	$ 60,680
State Aid Over Amount Budgeted	2,796
Total	$ 63,476

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,644,396	**1,654,658**	1,831,123	(176,465)
Delinquent Tax	16,328	**33,296**	25,972	7,324
Motor Vehicle Tax	138,368	**128,819**	145,695	(16,876)
Recreational Vehicle Tax	3,188	**2,941**	3,254	(313)
Excise Taxes	23	**23**	-	23
Intergovernmental Revenues				
Equalization Aid	623,197	**655,928**	707,729	(51,801)
Reimbursed Expenses	1,560	**2,517**	-	2,517
Total Receipts	2,427,060	**2,478,182**	2,713,773	(235,591)
Expenditures				
Instruction	252,505	**174,066**	296,514	(122,448)
Student Support Services	66,036	**66,742**	57,278	9,464
Instruction Support Services	58,057	**56,368**	63,902	(7,534)
General Administration	231,530	**238,319**	241,713	(3,394)
School Administration	432,928	**441,882**	423,288	18,594
Operations and Maintenance	291,556	**483,068**	291,420	191,648
Transportation	71,304	**76,842**	180,000	(103,158)
Other Supplemental Services	116,254	**115,362**	116,242	(880)
Community Services Operations	9,710	**8,716**	25,000	(16,284)
Transfers Out	858,492	**796,892**	954,321	(157,429)
Adjustment to Comply with Legal Max	-	**-**	(193,938)	193,938
Legal Supplemental General Fund Budget	2,388,372	**2,458,257**	2,455,740	2,517
(a) Adjustment for Qualifying Budget Credits	-	**-**	2,517	(2,517)
Total Expenditures	2,388,372	**2,458,257**	2,458,257	-
Receipts Over (Under) Expenditures	38,688	**19,925**		
Unencumbered Cash - Beginning	133,895	**172,583**		
Unencumbered Cash - Ending	$ 172,583	**192,508**		

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 2,517

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Miscellaneous Revenue	$	-	**9,000**	-	9,000
Transfers In		82,000	**55,000**	92,559	(37,559)
Total Receipts		82,000	**64,000**	92,559	(28,559)
Expenditures					
Instruction		72,281	**34,096**	104,972	(70,876)
Receipts Over (Under) Expenditures		9,719	**29,904**		
Unencumbered Cash - Beginning		7,596	**17,315**		
Unencumbered Cash - Ending	$	17,315	**47,219**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

			Current Year		
		Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts					
Transfers In	$	48,500	**40,000**	50,000	(10,000)
Expenditures					
Instruction		63,510	**43,388**	53,553	(10,165)
Receipts Over (Under) Expenditures		(15,010)	**(3,388)**		
Unencumbered Cash - Beginning		18,563	**3,553**		
Unencumbered Cash - Ending	$	3,553	**165**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 412,412	**554,337**	540,072	14,265
Delinquent Tax	3,894	**8,204**	6,495	1,709
Motor Vehicle Tax	27,024	**36,539**	36,656	(117)
Recreational Vehicle Tax	633	**740**	819	(79)
Excise Taxes	5	**5**	-	5
Intergovernmental Revenues				
State Aid	29,369	**57,443**	58,862	(1,419)
Federal Aid	-	**406,400**	-	406,400
Interest Income	4,008	**37,649**	-	37,649
Miscellaneous Revenue	126,795	**332,873**	-	332,873
Total Receipts	604,140	**1,434,190**	642,904	791,286
Expenditures				
Computers, Equipment, and Furniture	424,693	**21,503**	330,000	(308,497)
General Administration	2,882	**68,147**	25,000	43,147
School Administration	20,077	**3,659**	20,000	(16,341)
Operations and Maintenance	10,320	**1,449**	15,000	(13,551)
Transportation	-	**122,976**	100,000	22,976
Facility Acquisition and Construction Services	130,128	**498,120**	360,000	138,120
Total Expenditures	588,100	**715,854**	850,000	(134,146)
Receipts Over (Under) Expenditures	16,040	**718,336**		
Unencumbered Cash - Beginning	538,421	**554,461**		
Prior Year Cancelled Encumbrances	-	**6,180**		
Unencumbered Cash - Ending	$ 554,461	**1,278,977**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

			Current Year		
		Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts					
Intergovernmental Revenues					
State Aid	$	8,540	**7,000**	6,750	250
Student Fees		1,338	**1,575**	-	1,575
Total Receipts		9,878	**8,575**	6,750	1,825
Expenditures					
Instruction		6,584	**6,610**	7,139	(529)
Receipts Over (Under) Expenditures		3,294	**1,965**		
Unencumbered Cash - Beginning		29,666	**32,960**		
Unencumbered Cash - Ending	$	32,960	**34,925**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 4,355	**4,235**	4,736	(501)
Federal Aid	640,976	**391,222**	514,925	(123,703)
Lunch Receipts - Students	498	**109,586**	119,450	(9,864)
Lunch Receipts - Adults	36,483	**21,176**	65,630	(44,454)
Miscellaneous	7,114	**25,564**	-	25,564
Transfers In	-	**21,396**	-	21,396
Total Receipts	689,426	**573,179**	704,741	(131,562)
Expenditures				
Food Service Operation	687,578	**617,369**	748,973	(131,604)
Receipts Over (Under) Expenditures	1,848	**(44,190)**		
Unencumbered Cash - Beginning	46,435	**48,283**		
Unencumbered Cash - Ending	$ 48,283	**4,093**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ -	**4,005**	3,750	255
Transfers In	-	**25,000**	25,000	-
Total Receipts	-	**29,005**	28,750	255
Expenditures				
Purchased Services	20,558	**24,997**	25,000	(3)
Receipts Over (Under) Expenditures	(20,558)	**4,008**		
Unencumbered Cash - Beginning	20,559	**1**		
Unencumbered Cash - Ending	$ 1	**4,009**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 25,298	**35,577**	35,577	-
Miscellaneous Income	33,447	**76,110**	-	76,110
Transfers In	1,728,369	**1,617,049**	2,068,186	(451,137)
Total Receipts	1,787,114	**1,728,736**	2,103,763	(375,027)
Expenditures				
Instruction	1,771,041	**1,646,025**	2,133,216	(487,191)
Instructional Support Services	4,260	**3,625**	5,000	(1,375)
Student Transportation Services	15,597	**6,808**	8,364	(1,556)
Total Expenditures	1,790,898	**1,656,458**	2,146,580	(490,122)
Receipts Over (Under) Expenditures	(3,784)	**72,278**		
Unencumbered Cash - Beginning	50,740	**46,956**		
Unencumbered Cash - Ending	$ 46,956	**119,234**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 367,654	**336,755**	332,387	4,368
Local Sources	12,458	**17,510**	-	17,510
Total Receipts	380,112	**354,265**	332,387	21,878
Expenditures				
Instruction	388,924	**313,145**	337,245	(24,100)
Instructional Support Services	10,521	**7,785**	9,331	(1,546)
School Administration	-	**-**	1,000	(1,000)
Operations and Maintenance	3,291	**2,323**	1,827	496
Total Expenditures	402,736	**323,253**	349,403	(26,150)
Receipts Over (Under) Expenditures	(22,624)	**31,012**		
Unencumbered Cash - Beginning	39,281	**16,657**		
Unencumbered Cash - Ending	$ 16,657	**47,669**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 893,356	**726,510**	938,024	(211,514)
Expenditures				
Instruction	648,308	**527,227**	680,724	(153,497)
Student Support Services	20,726	**16,855**	21,762	(4,907)
Instructional Support Services	13,668	**11,116**	14,352	(3,236)
School Administration	83,797	**68,147**	87,987	(19,840)
Other Supplemental Services	12,060	**9,808**	12,663	(2,855)
Operations and Maintenance	66,019	**53,689**	69,320	(15,631)
Student Transportation Services	24,389	**19,834**	25,608	(5,774)
Food Service	24,389	**19,834**	25,608	(5,774)
Total Expenditures	893,356	**726,510**	938,024	(211,514)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	$ -	-		

Schedule 2-12

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		572,845	**586,822**
Prior Year Cancelled Encumbrances		13,977	**-**
Unencumbered Cash - Ending	$	586,822	**586,822**

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 19,800	**-**	-	-
Transfers In	90,000	**158,000**	158,000	-
Total Receipts	109,800	**158,000**	158,000	-
Expenditures				
Instruction	92,202	**177,111**	158,039	19,072
Operations and Maintenance	5,180	**685**	22,320	(21,635)
Total Expenditures	97,382	**177,796**	180,359	(2,563)
Receipts Over (Under) Expenditures	12,418	**(19,796)**		
Unencumbered Cash - Beginning	9,950	**22,368**		
Unencumbered Cash - Ending	$ 22,368	**2,572**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 9,000	**-**	-	-
Transfers In	1,351,837	**1,328,968**	1,589,768	(260,800)
Total Receipts	1,360,837	**1,328,968**	1,589,768	(260,800)
Expenditures				
Instruction	1,381,775	**1,255,818**	1,592,690	(336,872)
Receipts Over (Under) Expenditures	(20,938)	**73,150**		
Unencumbered Cash - Beginning	30,966	**10,028**		
Unencumbered Cash - Ending	$ 10,028	**83,178**		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	210,504	**205,862**
Expenditures			
Instruction		210,504	**205,862**
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	11,226	**10,433**
Expenditures			
Instructional Support Services		1,909	**3,414**
Student Support Services		8,023	**7,019**
Total Expenditures		9,932	**10,433**
Receipts Over (Under) Expenditures		1,294	**-**
Unencumbered Cash - Beginning		(1,294)	**-**
Unencumbered Cash - Ending	$	-	**-**

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	40,696	**40,964**
Expenditures			
Instruction		40,696	**40,964**
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	20,115	**20,457**
Expenditures			
Student Support Services		20,115	**20,457**
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
State Aid	$	35	**143**
Federal Aid		7,521	**9,759**
Miscellaneous Grants		33,745	**40,750**
Total Receipts		41,301	**50,652**
Expenditures			
Instruction		25,694	**56,980**
Receipts Over (Under) Expenditures		15,607	**(6,328)**
Unencumbered Cash - Beginning		33,642	**49,249**
Unencumbered Cash - Ending	$	49,249	**42,921**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
21st Century Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	73,787	**73,787**
Donations		1,417	**-**
Reimbursements		-	**373**
Fees		4,310	**4,755**
Total Receipts		79,514	**78,915**
Expenditures			
Instruction		77,785	**70,648**
Receipts Over (Under) Expenditures		1,729	**8,267**
Unencumbered Cash - Beginning		-	**1,729**
Unencumbered Cash - Ending	$	1,729	**9,996**

Schedule 2-21

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
ESSER II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	715,088	-
Reimbursements		8,800	-
Total Receipts		723,888	-
Expenditures			
Instruction		299,388	-
Student Support Services		25,403	-
Instructional Support Services		20,993	-
Operations and Maintenance		290,503	-
Total Expenditures		636,287	-
Receipts Over (Under) Expenditures		87,601	-
Unencumbered Cash - Beginning		(87,601)	-
Unencumbered Cash - Ending	$	-	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
ESSER III Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**1,312,068**
Expenditures		
Instruction	21,895	**324,970**
Student Support Services	25,292	**78,823**
Instructional Support Services	-	**9,664**
Operations and Maintenance	1,153,749	**25,652**
Total Expenditures	1,200,936	**439,109**
Receipts Over (Under) Expenditures	(1,200,936)	**872,959**
Unencumbered Cash - Beginning	-	**(1,200,936)**
Prior Year Cancelled Encumbrances	-	**177,529**
Unencumbered Cash - Ending	$ (1,200,936)	**(150,448)**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Sales Tax Revenue Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax Revenue	$	339,441	**355,364**
Expenditures			
Transfers Out		339,441	**355,364**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
CARES Act Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 72,251	-
Expenditures		
Student Support Services	30,014	-
Operations and Maintenance	811	-
Total Expenditures	30,825	-
Receipts Over (Under) Expenditures	41,426	-
Unencumbered Cash - Beginning	(41,426)	-
Unencumbered Cash - Ending	$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

			Current Year		
		Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts					
Ad Valorem Tax	$	784,765	**773,239**	765,627	7,612
Delinquent Tax		8,209	**16,387**	12,380	4,007
Motor Vehicle Tax		68,002	**64,274**	72,194	(7,920)
Recreational Vehicle Tax		1,566	**1,454**	1,613	(159)
Excise Taxes		11	**11**	-	11
Intergovernmental Revenues					
State Aid		82,166	**121,214**	121,214	-
Miscellaneous Revenue		15	**-**	-	-
Transfers In		339,441	**355,364**	300,000	55,364
Total Receipts		1,284,175	**1,331,943**	1,273,028	58,915
Expenditures					
Capital Outlay Bond Principal		805,000	**920,000**	920,000	-
Capital Outlay Bond Interest		368,807	**292,144**	292,144	-
Total Expenditures		1,173,807	**1,212,144**	1,212,144	-
Receipts Over (Under) Expenditures		110,368	**119,799**		
Unencumbered Cash - Beginning		1,240,089	**1,350,457**		
Unencumbered Cash - Ending	$	1,350,457	**1,470,256**		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Junior High and High School				
Art Class	$ -	699	699	**-**
Shop Tech Club	-	2,455	2,455	**-**
Student Activities	5,657	1,220	1,706	**5,171**
Library	42	10	10	**42**
Graduation Speaker	926	-	597	**329**
Yearbook Sales	1,941	1,654	1,293	**2,302**
JH Yearbook	929	278	112	**1,095**
SADD	3,301	-	-	**3,301**
E Game Sports	524	-	-	**524**
AFS Club	3,416	2,155	4,559	**1,012**
DECA Club	8,377	3,711	3,550	**8,538**
FCCLA and Special FCCLA	11,840	9,781	13,022	**8,599**
JH FCCLA	5,375	9,840	6,094	**9,121**
Science Club	3,110	18,242	15,001	**6,351**
Stucco	3,274	1,846	1,488	**3,632**
Peer Counselors	157	222	379	**-**
SPED Class	341	838	926	**253**
Fellowship of Christian Students	1,644	1,958	1,561	**2,041**
FFA	50,623	34,401	43,741	**41,283**
Art Club	1,296	11,129	9,615	**2,810**
HALO	7,498	7,449	3,098	**11,849**
Jag K	2,243	219	1,073	**1,389**
Robotics Club	2,728	2,046	2,325	**2,449**
Senior Class	2,533	50	541	**2,042**
Junior Class	1,554	11,499	10,616	**2,437**
Sophomore Class	397	1,321	84	**1,634**
Freshman Class	-	841	-	**841**
NHS	1,698	3,521	2,989	**2,230**
Scholars Bowl	1,686	884	483	**2,087**
Forensics	341	100	383	**58**
Band Club	7,530	1,292	2,934	**5,888**
Xpresso	350	4,352	4,208	**494**
Coffee Shop	5,376	11,537	10,223	**6,690**
T-Shirt Shop	143	-	-	**143**
Cheerleader Club	3,657	7,330	9,323	**1,664**
G-Club	12,010	12,100	16,490	**7,620**
GAA	5,939	5,021	4,019	**6,941**
Football Club	11,610	11,930	13,207	**10,333**
Boys Golf Club	72	656	688	**40**
Girls Golf Club	213	390	533	**70**
Track Club	6,066	9,182	4,261	**10,987**
Volleyball Club	1,957	5,262	5,696	**1,523**
Wrestling Club	456	5,051	3,433	**2,074**
Boys Basketball Club	3,125	2,588	4,200	**1,513**
Girls Basketball Club	503	5,885	4,978	**1,410**
Softball Club	6,383	4,566	5,417	**5,532**
Baseball Club	2,486	2,785	4,314	**957**
Cross Country Club	811	101	-	**912**
Boys Tennis Club	796	117	258	**655**
Girls Tennis Club	147	470	333	**284**
Powerlifting	1,086	8,625	9,373	**338**
JH Cheerleading Club	168	-	-	**168**
JH Girls Basketball Club	1,180	-	-	**1,180**
JH Football Club	18	7,328	4,885	**2,461**
JH Volleyball Club	2,240	310	210	**2,340**
JH Wrestling Club	7	240	-	**247**
Total Junior High and High School	$ 197,780	235,487	237,383	**195,884**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
West Elementary School					
Alumni	$	349	-	174	**175**
North Elementary School					
Student Activities		10,735	2,316	3,344	**9,707**
North Star Choir		-	609	512	**97**
Alumni		3,286	300	1,255	**2,331**
Total North Elementary School		14,021	3,225	5,111	**12,135**
Total	$	212,150	238,712	242,668	**208,194**

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, 2023

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	$ 21,543	-	166,396	162,717	**25,222**	-	**25,222**
Jr. High School	9,558	-	44,195	48,714	**5,039**	-	**5,039**
Total Gate Receipts	31,101	-	210,591	211,431	**30,261**	-	**30,261**
School Projects							
Junior High and High School							
Driver's Education	28	-	-	28	**-**	-	**-**
Musical	863	-	5,567	3,160	**3,270**	-	**3,270**
West Elementary School							
Student Project	760	-	5,374	2,167	**3,967**	-	**3,967**
Social Fund	551	-	-	-	**551**	-	**551**
Site Council	12,544	-	25,691	22,571	**15,664**	-	**15,664**
General Activity	4,787	-	5,827	7,861	**2,753**	-	**2,753**
Book Fair	247	-	2,471	2,347	**371**	-	**371**
Sales Tax	4	-	1	5	**-**	-	**-**
North Elementary School							
General Activity	2,780	-	836	660	**2,956**	-	**2,956**
Fieldtrip	6,139	-	-	1,115	**5,024**	-	**5,024**
Book Fair	92	-	4,701	4,424	**369**	-	**369**
Greenhouse	1,353	-	200	-	**1,553**	-	**1,553**
Sales Tax	21	-	15	27	**9**	-	**9**
Site Council	16,078	-	8,868	7,005	**17,941**	-	**17,941**
Total School Projects	46,247	-	59,551	51,370	**54,428**	-	**54,428**
Total District Activity Funds	$ 77,348	-	270,142	262,801	**84,689**	-	**84,689**

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, 2023, and the related notes to the financial statement, and have issued our report thereon dated November 27, 2023. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Unified School District No. 352 Goodland, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control.

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 significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 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 deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 352 Goodland, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

Purpose of This Report

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

November 27, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 352 Goodland, Kansas'** compliance with the types of compliance requirements 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, 2023. **Unified School District No. 352 Goodland, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 352 Goodland, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

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

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

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not

be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004, to be a significant deficiency.

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

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

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

November 27, 2023

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Expenditures of Federal Awards
June 30, 2023

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	D0352	$ **205,862**
Career and Technical Education - Basic Grants to States	84.048	D0352	**9,759**
21st Century Community Learning Centers	84.287	D0352	**71,055**
Supporting Effective Instruction State Grants	84.367	D0352	**40,964**
Student Support and Academic Enrichment Program	84.424	D0352	**20,457**
COVID-19 Funds - Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	84.425D	D0352	**35,577**
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	D0352	**1,213,825**
Total U.S. Department of Education			**1,597,499**
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	D0352	**76,445**
National School Lunch Program	10.555	D0352	**290,285**
Summer Food Service Program for Children	10.559	D0352	**24,491**
Total U.S. Department of Agriculture			**391,221**
Total Expenditures of Federal Awards			$ **1,988,720**

Note - There were no awards made to subrecipients for the year ended June 30, 2023.

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, 2023

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, 2023.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

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

Identification of major program:

Assistance Listing Number	Name of Federal Program or Cluster
84.425D	Education Stabilization Fund Elementary and Secondary School Emergency Relief Fund
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)

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

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2023-001

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 DEFICIENCIES

2023-002

Criteria or specific requirement
Documentation should be kept on file in accordance with any applicable federal or state statutes.

Condition
We determined, through testing of payroll transactions, that the District no longer had access to timesheets that had been kept electronically within the previous payroll system.

Context
Summary reports showing total hours for the pay period had been printed and filed, but individual timesheets with activity breakouts and evidence of supervisor approvals are no longer accessible.

Cause
The District changed its payroll provider.

Effect
Supporting documentation may not be available when requested.

Recommendation
When undergoing a platform change, we recommend negotiating for read access for sufficient periods of time to meet statute requirements.

Views of responsible officials
See Corrective Action Plan.

2023-003

Criteria or specific requirement
Payroll liability accounts should be properly used to reflect outstanding balances as of year end.

Condition
We determined, through review of accounting records and inquiry of personnel, that payroll liability accounts had a debit balance and were not being monitored.

Context
The payroll liability accounts at June 30, 2023 were a debit balance of $141,632. Per discussion with management, the balance should have been zero. This resulted in a journal entry to increase expenses by $141,632 in the General Fund and a reduction in the transfer to the At Risk (K-12) Fund.

Cause
The District changed its payroll provider in October 2022, and liability accounts were not monitored for accuracy after the switch.

Effect
Payroll liability accounts were not accurate.

Recommendation
We recommend that the District review its controls and implement policies to ensure that outstanding liabilities are properly reflected.

Views of responsible officials
See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2023-004

Federal program
Education Stabilization Fund – 84.425

Compliance requirements
Activities Allowed and Unallowed, Allowable Costs and Cost Principles, and Reporting

Criteria or specific requirement
Internal controls should be in place to ensure that reporting is completed accurately and submitted within required timeframes.

Condition
During testing, we identified that amounts reported under the Special Education II award could not be fully substantiated with supporting documentation.

Context
Of the $4,391 reported as payroll expenses within the Special Education II category, $1,090 could not be identified and matched to specific expense transactions.

Cause
Recordkeeping was not sufficient to allow for the identification of associated transactions.

Effect
The $1,090 in expenses could not be tested for compliance with federal requirements.

Recommendation
We recommend that the District save supporting documentation when preparing reports for submission, as well as review their controls to ensure that reports are submitted accurately.

Views of responsible officials
See Corrective Action Plan.

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SUPERINTENDENT

Bill Biermann

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2022-001

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 2023-001.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance for the year ended June 30, 2022.

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