

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2020

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2020

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INDEPENDENT AUDITORS' REPORT

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

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, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1, the financial statement is prepared by **Unified School District No. 352 Goodland, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and*



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Colby, Kansas 67701-2342

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

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

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, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1, the financial statement is prepared by **Unified School District No. 352 Goodland, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and*

Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 352 Goodland, Kansas as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated October 28, 2019 which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and

expenditures - actual and budget for the year ended June 30, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

December 14, 2020

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General Fund	\$ -	-	7,399,904	7,399,904	-	189,656	189,656
Supplemental General Fund	62,679	192	2,291,085	2,259,031	94,925	230,240	325,165
Special Purpose Funds							
Bilingual Education Fund	5,000	-	130,800	121,670	14,130	933	15,063
Virtual Education Fund	7,741	-	37,000	39,901	4,840	420	5,260
Capital Outlay Fund	874,839	608	756,697	1,228,420	403,724	281,090	684,814
Driver Training Fund	29,595	-	8,144	8,218	29,521	203	29,724
Food Service Fund	59,635	-	505,115	550,088	14,662	1,391	16,053
Professional Development Fund	22,760	-	25,063	19,017	28,806	250	29,056
Special Education Fund	481,497	-	1,374,038	1,665,568	189,967	4,004	193,971
Career and Postsecondary Education Fund	52,676	-	354,442	320,183	86,935	1,976	88,911
KPERS Retirement Contribution Fund	-	-	924,103	924,103	-	-	-
Contingency Reserve Fund	587,472	-	-	-	587,472	-	587,472
At Risk (4 Year Old) Fund	5,547	-	90,131	90,847	4,831	37	4,868
At Risk (K-12) Fund	34,647	-	1,290,281	1,305,800	19,128	3,927	23,055
Title I Low Income Fund	-	-	213,092	213,092	-	1,211	1,211
Title I Migrant Fund	-	-	22,500	22,500	-	-	-
Secondary Program Improvement Fund	-	-	11,914	11,914	-	1,045	1,045
Title II Teacher Quality Fund	-	-	38,769	38,769	-	320	320
Title IVA Fund	-	-	18,544	18,544	-	-	-
Miscellaneous Grants Fund	19,002	-	64,038	55,751	27,289	1,527	28,816
21st Century Grant Fund	7,332	-	75,657	75,672	7,317	-	7,317
Sales Tax Revenue Fund	-	-	300,790	300,000	790	-	790
CARES Act Fund	-	-	14,815	19,782	(4,967)	570	(4,397)
District Activity Funds	73,305	-	176,107	172,273	77,139	-	77,139
Bond and Interest Funds							
Bond and Interest Fund	1,541,062	-	4,145,043	3,992,778	1,693,327	-	1,693,327
Total Reporting Entity (Excluding Agency Funds)	\$ 3,864,789	800	20,268,072	20,853,825	3,279,836	718,800	3,998,636
Composition of Cash							
							\$ 2,579,000
							2,500
							1,570,000
							4,151,500
							(152,864)
							\$ 3,998,636

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

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, 2020.

Regulatory Basis Fund Types

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

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

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

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

Basis of Accounting

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

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

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

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

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

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

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$4,151,500 and the bank balance was \$4,855,606. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$3,662,580 was covered by federal depository insurance and \$1,193,026 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments as of June 30, 2020.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 352 Goodland, Kansas received \$343,478 subsequent to June 30, 2020 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 352 Goodland, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2020 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 1,073,509
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,030,281
General Fund	Virtual Education Fund	K.S.A. 72-5167	37,000
General Fund	Professional Development Fund	K.S.A. 72-5167	21,981
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	248,620
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	90,131
General Fund	Food Service Fund	K.S.A. 72-5167	30,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	125,300
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	260,698
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	100,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	260,000
Sales Tax Revenue Fund	Bond and Interest Fund	Interlocal Agreement	300,000

NOTE 6 – LITIGATION

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

NOTE 7 – RISK MANAGEMENT

Unified School District No. 352 Goodland, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 111 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 carries commercial insurance for all other risks of loss, including property, general liability, crime, inland marine, automobile, employee dishonesty and educator's legal liability. Settled claims

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

NOTE 10 – OPERATING LEASE

On June 5, 2015, **Unified School District No. 352 Goodland, Kansas** entered into a lease agreement with Mail Finance to lease a postage meter. The agreement calls for quarterly payments of \$300 for 5 years. Payments totaling \$1,200 were made in 2020. The lease matured this year.

NOTE 11 – 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 12 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

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

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 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.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 \$924,103 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,831,887. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

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 13 – 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, 2020.

NOTE 14 – COMPENSATED ABSENCES

Vacation

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

Sick/Personal Leave

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

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

Personal leave is granted to qualifying classified employees at the rate of three days per year. Employees are allowed to carry over two days into the next year for a maximum of five days. All employees will be paid in June for any unused personal leave in excess of two days at the rate of \$40 per day.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

NOTE 15 – 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 16 – RISKS AND UNCERTAINTIES

The United States has experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the financial operations of the District. Management is unable to reasonably determine the total effects of this virus on the operations of the District as of the date of these financial statements.

NOTE 17 – ADVANCE REFUNDING DEBT DEFEASANCE

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

NOTE 18 – LONG-TERM DEBT

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

General Obligation Bonds

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

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

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

Lease Obligations

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

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

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

On March 28, 2016, the District approved a resolution authorizing **Unified School District No. 352 Goodland, Kansas** to enter into a lease purchase transaction to purchase five school buses for the District totaling \$229,613. The lease purchase is being financed through a financial institution and the effective annual interest rate is 2.7%.

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

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2020

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2013-B	3.5%-5.0%	8/1/2013	\$ 9,535,000	9/1/2024	\$ 650,000	-	650,000	-	407,544
Series 2013-C	1.15%-4.48%	8/1/2013	5,460,000	9/1/2024	3,305,000	-	2,700,000	605,000	73,891
Series 2016-B	1.75%-3.0%	6/28/2016	9,265,000	9/1/2033	9,265,000	-	-	9,265,000	-
Series 2019-A	1.74%-1.88%	10/10/2019	2,220,000	9/1/2023	-	2,220,000	-	2,220,000	15,713
Series 2019-B	2.0%-2.18%	10/10/2019	695,000	9/1/2023	-	695,000	-	695,000	5,661
Capital Leases									
Qualified Zone Academy Bonds	0.00%	7/26/2010	1,500,000	7/30/2020	150,000	-	150,000	-	-
Apple Lease	0.00%	6/13/2019	741,183	8/1/2021	741,183	-	451,183	290,000	-
Bus Lease	2.70%	3/28/2016	229,613	8/1/2019	126,183	-	126,183	-	3,409
Bus Lease	3.28%	8/1/2019	327,050	8/1/2024	-	327,050	117,166	209,884	-
Bus Lease	4.24%	9/1/2019	161,550	9/1/2024	-	161,550	-	161,550	-
Total Contractual Indebtedness					\$ 14,237,366	3,403,600	4,194,532	13,446,434	506,218

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

	YEAR							Total
	2021	2022	2023	2024	2025	2026-2030	2031-2034	
Principal								
General Obligation Bonds	\$ 1,310,000	805,000	920,000	685,000	100,000	4,680,000	4,285,000	12,785,000
Capital Leases	230,715	243,353	101,876	50,442	35,048	-	-	661,434
Total Principal	1,540,715	1,048,353	1,021,876	735,442	135,048	4,680,000	4,285,000	13,446,434
Interest								
General Obligation Bonds	344,247	315,053	300,591	283,695	270,700	1,072,650	326,100	2,913,036
Capital Leases	13,734	10,637	7,114	3,464	1,486	-	-	36,435
Total Interest	357,981	325,690	307,705	287,159	272,186	1,072,650	326,100	2,949,471
Total Principal and Interest	\$ 1,898,696	1,374,043	1,329,581	1,022,601	407,234	5,752,650	4,611,100	16,395,905

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

The \$150,000 payment made in June 2020 was deposited into the District's trust account for the QZAB lease purchase. The funds were withdrawn from the trust account by the trust custodian on the payment due date of July 30, 2020 and applied to the lease purchase.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Regulatory–Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	\$ 7,572,246	(255,736)	83,394	7,399,904	7,399,904	-
Supplemental General Fund	2,312,542	(54,939)	1,428	2,259,031	2,259,031	-
Special Purpose Funds						
Bilingual Education Fund	130,300	-	-	130,300	121,670	(8,630)
Virtual Education Fund	44,403	-	-	44,403	39,901	(4,502)
Capital Outlay Fund	1,439,042	-	-	1,439,042	1,228,420	(210,622)
Driver Training Fund	11,451	-	-	11,451	8,218	(3,233)
Food Service Fund	550,088	-	-	550,088	550,088	-
Professional Development Fund	50,000	-	-	50,000	19,017	(30,983)
Special Education Fund	1,708,019	-	-	1,708,019	1,665,568	(42,451)
Career and Postsecondary Education Fund	400,588	-	-	400,588	320,183	(80,405)
KPERS Retirement Contribution Fund	1,075,330	-	-	1,075,330	924,103	(151,227)
At Risk (4 Year Old) Fund	95,678	-	-	95,678	90,847	(4,831)
At Risk (K-12) Fund	1,324,928	-	-	1,324,928	1,305,800	(19,128)
Bond and Interest Fund						
Bond and Interest Fund	4,025,954	-	-	4,025,954	3,992,778	(33,176)

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, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 1,300	1,334	-	1,334
Intergovernmental Revenues				
Equalization Aid	6,093,774	6,376,598	6,549,446	(172,848)
Special Education Aid	919,556	938,578	1,022,800	(84,222)
State Aid	1,338	1,331	-	1,331
Reimbursed Expenses	122,276	82,063	-	82,063
Total Receipts	7,138,244	7,399,904	7,572,246	(172,342)
Expenditures				
Instruction	3,562,526	3,191,841	3,186,889	4,952
Student Support Services	33,930	29,684	33,976	(4,292)
Instructional Support Services	89,051	150,225	109,255	40,970
General Administration	63,965	53,438	77,720	(24,282)
School Administration	146,152	151,656	154,882	(3,226)
Operations and Maintenance	965,873	925,153	1,053,604	(128,451)
Transportation	335,655	366,385	263,328	103,057
Architect and Engineer Services	-	-	161,760	(161,760)
Transfers Out	1,941,092	2,531,522	2,530,832	690
Adjustment to Comply with Legal Max	-	-	(255,736)	255,736
Legal General Fund Budget	7,138,244	7,399,904	7,316,510	83,394
(a) Adjustments for Qualifying Budget Credits	-	-	83,394	(83,394)
Total Expenditures	7,138,244	7,399,904	7,399,904	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		
(a) Adjustment for Qualifying Budget Credits				
Reimbursed Expenses Over Amount Budgeted			\$ 82,063	
State Aid Over Amount Budgeted			1,331	
Total			\$ 83,394	

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,464,603	1,553,153	1,690,885	(137,732)
Delinquent Tax	17,676	36,890	27,467	9,423
Motor Vehicle Tax	143,732	133,966	131,141	2,825
Recreational Vehicle Tax	2,547	2,791	3,294	(503)
Excise Taxes	37	37	-	37
Intergovernmental Revenues				
Equalization Aid	580,316	562,820	576,517	(13,697)
Reimbursed Expenses	4,933	1,428	-	1,428
Total Receipts	<u>2,213,844</u>	<u>2,291,085</u>	<u>2,429,304</u>	<u>(138,219)</u>
Expenditures				
Instruction	223,993	315,938	451,238	(135,300)
Student Support Services	51,217	58,754	52,679	6,075
Instruction Support Services	31,036	55,277	39,589	15,688
General Administration	218,718	220,701	232,466	(11,765)
School Administration	393,110	396,522	387,057	9,465
Operations and Maintenance	244,337	301,443	200,000	101,443
Transportation	60,586	46,803	174,051	(127,248)
Other Supplemental Services	104,381	106,095	106,162	(67)
Community Services Operations	8,206	11,500	30,000	(18,500)
Transfers Out	917,719	745,998	639,300	106,698
Adjustment to Comply with Legal Max	-	-	(54,939)	54,939
Legal Supplemental General Fund Budget	2,253,303	2,259,031	2,257,603	1,428
(a) Adjustment for Qualifying Budget Credits	-	-	1,428	(1,428)
Total Expenditures	<u>2,253,303</u>	<u>2,259,031</u>	<u>2,259,031</u>	<u>-</u>
Receipts Over (Under) Expenditures	(39,459)	32,054		
Unencumbered Cash - Beginning	102,138	62,679		
Prior Year Cancelled Encumbrances	-	192		
Unencumbered Cash - Ending	\$ <u>62,679</u>	<u>94,925</u>		
(a) Adjustment for Qualifying Budget Credits				
Reimbursed Expenses Over Amount Budgeted			\$ <u>1,428</u>	

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous Revenue	\$ -	5,500	-	5,500
Transfers In	101,847	125,300	125,300	-
Total Receipts	101,847	130,800	<u>125,300</u>	<u>5,500</u>
Expenditures				
Instruction	111,037	121,670	<u>130,300</u>	<u>(8,630)</u>
Receipts Over (Under) Expenditures	(9,190)	9,130		
Unencumbered Cash - Beginning	14,190	5,000		
Unencumbered Cash - Ending	\$ <u>5,000</u>	<u>14,130</u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Virtual Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 27,186	37,000	37,000	-
Expenditures				
Instruction	36,551	39,901	44,403	(4,502)
Receipts Over (Under) Expenditures	(9,365)	(2,901)		
Unencumbered Cash - Beginning	17,106	7,741		
Unencumbered Cash - Ending	\$ 7,741	4,840		

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 386,141	342,484	336,500	5,984
Delinquent Tax	2,509	6,317	7,316	(999)
Motor Vehicle Tax	17,691	25,354	24,432	922
Recreational Vehicle Tax	318	532	614	(82)
Excise Taxes	4	5	-	5
Intergovernmental Revenues				
State Aid	19,687	24,789	25,340	(551)
Reimbursements	6,217	-	-	-
Interest Income	63,483	52,620	50,000	2,620
Miscellaneous Revenue	167,720	304,596	120,000	184,596
Transfers In	8,192	-	-	-
Total Receipts	<u>671,962</u>	<u>756,697</u>	<u>564,202</u>	<u>192,495</u>
Expenditures				
Computers, Equipment, and Furniture	104,109	328,517	490,000	(161,483)
General Administration	9,645	150	80,000	(79,850)
School Administration	6,518	2,892	21,000	(18,108)
Operations and Maintenance	10,421	1,686	78,000	(76,314)
Transportation	218,510	18,776	168,842	(150,066)
Lease Payment	152,631	151,000	153,770	(2,770)
Facility Acquisition and Construction Services	139,630	725,399	447,430	277,969
Total Expenditures	<u>641,464</u>	<u>1,228,420</u>	<u>1,439,042</u>	<u>(210,622)</u>
Receipts Over (Under) Expenditures	30,498	(471,723)		
Unencumbered Cash - Beginning	840,751	874,839		
Prior Year Cancelled Encumbrances	<u>3,590</u>	<u>608</u>		
Unencumbered Cash - Ending	<u>\$ 874,839</u>	<u>403,724</u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Driver Training Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 8,673	8,060	7,800	260
Student Fees	1,234	84	-	84
Total Receipts	<u>9,907</u>	<u>8,144</u>	<u>7,800</u>	<u>344</u>
Expenditures				
Instruction	10,276	8,218	11,151	(2,933)
Vehicle Operations	-	-	300	(300)
Total Expenditures	<u>10,276</u>	<u>8,218</u>	<u>11,451</u>	<u>(3,233)</u>
Receipts Over (Under) Expenditures	(369)	(74)		
Unencumbered Cash - Beginning	<u>29,964</u>	<u>29,595</u>		
Unencumbered Cash - Ending	\$ <u>29,595</u>	<u>29,521</u>		

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 5,041	5,587	4,088	1,499
Federal Aid	303,719	328,907	297,372	31,535
Lunch Receipts - Students	128,639	111,448	132,127	(20,679)
Lunch Receipts - Adults	26,874	23,008	26,866	(3,858)
Miscellaneous	10,605	6,165	-	6,165
Transfers In	30,000	30,000	30,000	-
Total Receipts	504,878	505,115	<u>490,453</u>	<u>14,662</u>
Expenditures				
Food Service Operation	523,527	550,088	<u>550,088</u>	<u>-</u>
Receipts Over (Under) Expenditures	(18,649)	(44,973)		
Unencumbered Cash - Beginning	<u>78,284</u>	<u>59,635</u>		
Unencumbered Cash - Ending	\$ <u>59,635</u>	<u>14,662</u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Professional Development Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 4,704	3,082	5,344	(2,262)
Reimbursements	150	-	-	-
Transfers In	24,000	21,981	22,000	(19)
Total Receipts	28,854	25,063	<u>27,344</u>	<u>(2,281)</u>
Expenditures				
Purchased Services	31,925	19,017	<u>50,000</u>	<u>(30,983)</u>
Receipts Over (Under) Expenditures	(3,071)	6,046		
Unencumbered Cash - Beginning	25,831	22,760		
Unencumbered Cash - Ending	\$ <u>22,760</u>	<u>28,806</u>		

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous Income	\$ 23,806	39,831	-	39,831
Transfers In	1,544,009	1,334,207	1,226,800	107,407
Total Receipts	1,567,815	1,374,038	1,226,800	147,238
Expenditures				
Instruction	1,537,522	1,650,881	1,696,019	(45,138)
Instructional Support Services	5,093	4,886	5,000	(114)
Supervision	6,688	9,801	7,000	2,801
Total Expenditures	1,549,303	1,665,568	1,708,019	(42,451)
Receipts Over (Under) Expenditures	18,512	(291,530)		
Unencumbered Cash - Beginning	462,985	481,497		
Unencumbered Cash - Ending	\$ 481,497	189,967		

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 313,153	348,620	348,620	-
Local Sources	10,493	5,822	-	5,822
Total Receipts	<u>323,646</u>	<u>354,442</u>	<u>348,620</u>	<u>5,822</u>
Expenditures				
Instruction	264,469	308,403	388,351	(79,948)
Instructional Support Services	11,371	6,844	8,865	(2,021)
School Administration	-	-	1,545	(1,545)
Operations and Maintenance	4,985	4,936	1,827	3,109
Total Expenditures	<u>280,825</u>	<u>320,183</u>	<u>400,588</u>	<u>(80,405)</u>
Receipts Over (Under) Expenditures	42,821	34,259		
Unencumbered Cash - Beginning	<u>9,855</u>	<u>52,676</u>		
Unencumbered Cash - Ending	\$ <u><u>52,676</u></u>	<u><u>86,935</u></u>		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 606,850	924,103	1,075,330	(151,227)
Expenditures				
Instruction	435,204	670,622	780,367	(109,745)
Student Support Services	15,717	21,439	24,948	(3,509)
Instructional Support Services	11,742	14,139	16,453	(2,314)
School Administration	57,595	86,681	100,866	(14,185)
Other Supplemental Services	7,877	12,475	14,517	(2,042)
Operations and Maintenance	45,077	68,291	79,467	(11,176)
Student Transportation Services	16,714	25,228	29,356	(4,128)
Food Service	16,924	25,228	29,356	(4,128)
Total Expenditures	606,850	924,103	1,075,330	(151,227)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Contingency Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 40,000	-
Expenditures	-	-
Receipts Over (Under) Expenditures	40,000	-
Unencumbered Cash - Beginning	547,472	587,472
Unencumbered Cash - Ending	<u>\$ 587,472</u>	<u>587,472</u>

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 79,009	90,131	90,131	-
Expenditures				
Instruction	87,772	87,406	76,137	11,269
Operations and Maintenance	3,568	3,441	19,541	(16,100)
Total Expenditures	91,340	90,847	95,678	(4,831)
Receipts Over (Under) Expenditures	(12,331)	(716)		
Unencumbered Cash - Beginning	17,878	5,547		
Unencumbered Cash - Ending	\$ 5,547	4,831		

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements	\$ 17,527	-	-	-
Transfers In	691,415	1,290,281	1,290,281	-
Total Receipts	708,942	1,290,281	<u>1,290,281</u>	<u>-</u>
Expenditures				
Instruction	778,951	1,305,800	<u>1,324,928</u>	<u>(19,128)</u>
Receipts Over (Under) Expenditures	(70,009)	(15,519)		
Unencumbered Cash - Beginning	104,656	34,647		
Unencumbered Cash - Ending	\$ <u>34,647</u>	<u>19,128</u>		

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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 212,479	210,153
State Aid	-	2,939
Total Receipts	212,479	213,092
Expenditures		
Instruction	212,479	213,092
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Title I Migrant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 25,000	22,500
Expenditures		
Instruction	26,102	22,500
Receipts Over (Under) Expenditures	(1,102)	-
Unencumbered Cash - Beginning	1,102	-
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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 9,185	11,914
Expenditures		
Instructional Support Services	4,555	751
Student Support Services	4,630	11,163
Total Expenditures	9,185	11,914
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 36,297	38,769
Expenditures		
Instruction	<u>36,297</u>	<u>38,769</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Title IVA Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ -	18,004
Reimbursements	-	540
Total Receipts	-	18,544
Expenditures		
Travel	-	18,544
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, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
State Aid	\$ 17,513	17,581
Miscellaneous Grants	46,834	46,457
Total Receipts	64,347	64,038
Expenditures		
Instruction	57,319	55,751
Receipts Over (Under) Expenditures	7,028	8,287
Unencumbered Cash - Beginning	11,974	19,002
Unencumbered Cash - Ending	\$ 19,002	27,289

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
21st Century Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 74,945	70,000
Reimbursements	28	376
Donations	-	1,000
Fees	3,490	4,281
Total Receipts	78,463	75,657
Expenditures		
Instruction	91,881	75,672
Receipts Over (Under) Expenditures	(13,418)	(15)
Unencumbered Cash - Beginning	20,750	7,332
Unencumbered Cash - Ending	\$ 7,332	7,317

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Rural Low Income Schools Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 23,259	-
Expenditures		
Instruction	23,259	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Sales Tax Revenue Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax Revenue	\$ 289,175	300,790
Expenditures		
Transfers Out	289,175	300,000
Receipts Over (Under) Expenditures	-	790
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	790

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
CARES Act Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ -	14,815
Expenditures		
Student Support Services	-	2,694
Instructional Support Services	-	14,815
Operations and Maintenance	-	2,273
Total Expenditures	-	19,782
Receipts Over (Under) Expenditures	-	(4,967)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(4,967)

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 788,720	764,960	752,339	12,621
Delinquent Tax	8,527	18,018	14,829	3,189
Motor Vehicle Tax	68,312	67,651	66,048	1,603
Recreational Vehicle Tax	1,212	1,411	1,659	(248)
Excise Taxes	17	18	-	18
Intergovernmental Revenues				
State Aid	55,146	75,444	75,014	430
Bond Proceeds	-	2,915,000	-	2,915,000
Cost of Issuance	-	2,541	-	2,541
Transfers In	289,175	300,000	300,000	-
Total Receipts	<u>1,211,109</u>	<u>4,145,043</u>	<u>1,209,889</u>	<u>2,935,154</u>
Expenditures				
Capital Outlay Bond Principal	550,000	575,000	575,000	-
Capital Outlay Bond Interest	552,927	502,778	535,954	(33,176)
Cost of Issuance	-	63,191	-	63,191
Transfers to Escrow	-	2,851,809	-	2,851,809
(a) Adjustment for Qualifying Budget Credits	-	-	2,915,000	(2,915,000)
Total Expenditures	<u>1,102,927</u>	<u>3,992,778</u>	<u>4,025,954</u>	<u>(33,176)</u>
Receipts Over (Under) Expenditures	108,182	152,265		
Unencumbered Cash - Beginning	<u>1,432,880</u>	<u>1,541,062</u>		
Unencumbered Cash - Ending	\$ <u>1,541,062</u>	<u>1,693,327</u>		
(a) Adjustment for Qualifying Budget Credits				
Bond Proceeds Over Amount Budgeted			\$ <u>2,915,000</u>	

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2020

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Junior High and High School				
Art Class	\$ -	648	648	-
Shop Tech Club	-	645	645	-
Student Activities	5,572	3,107	6,306	2,373
Library	23	246	246	23
Graduation Speaker	27	899	-	926
Yearbook Sales	2,299	1,576	1,117	2,758
JH Yearbook	570	-	570	-
SADD	6,469	-	-	6,469
Girl Talk	735	-	211	524
AFS Club	4,650	6,302	6,647	4,305
DECA Club	9,571	4,937	6,210	8,298
FCCLA and Special FCCLA	13,049	2,070	-	15,119
JH FCCLA	5,670	8,800	5,608	8,862
Science Club	4,331	4,074	5,740	2,665
Stucco	2,621	2,146	1,979	2,788
Peer Counselors	175	2,097	2,115	157
SPED Class	-	421	-	421
Fellowship of Christian Students	1,644	-	-	1,644
FFA	14,614	34,180	30,359	18,435
Art Club	3,578	3,000	5,209	1,369
Renaissance	3,448	-	3,448	-
HALO	5,596	629	3,408	2,817
Jag K	1,443	1,382	-	2,825
Senior Class	2,212	-	1,878	334
Junior Class	2,427	6,383	5,472	3,338
Sophomore Class	60	293	-	353
Freshman Class	50	218	-	268
NHS	874	1,545	2,134	285
Scholars Bowl	2,358	594	578	2,374
Forensics	-	235	-	235
Band Club	9,590	1,964	2,520	9,034
Xpresso	238	27,165	25,181	2,222
Cheerleader Club	1,438	11,261	9,211	3,488
G-Club	12,278	10,055	8,145	14,188
GAA	2,331	4,542	4,303	2,570
Football Club	1,042	3,487	1,954	2,575
Boys Golf Club	4	-	-	4
Girls Golf Club	600	826	1,047	379
Track Club	297	1,379	-	1,676
Volleyball Club	1,772	2,817	2,907	1,682
Wrestling Club	631	550	930	251
Boys Basketball Club	721	1,788	1,175	1,334
Girls Basketball Club	298	2,752	2,578	472
Softball Club	1,129	1,966	1,735	1,360
Baseball Club	1,380	330	540	1,170
Cross Country Club	240	483	129	594
Boys Tennis Club	-	107	42	65
JH Cheerleading Club	668	654	1,154	168
JH Girls Basketball Club	625	507	-	1,132
JH Football Club	9	-	-	9
JH Volleyball Club	817	1,159	-	1,976
JH Wrestling Club	90	263	263	90
Total Junior High and High School	\$ 130,264	160,482	154,342	136,404

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2020

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
West Elementary School				
Alumni	\$ 750	1,000	466	1,284
North Elementary School				
Student Activities	11,465	2,211	1,665	12,011
Alumni	2,299	1,750	884	3,165
Total North Elementary School	13,764	3,961	2,549	15,176
Total	\$ 144,778	165,443	157,357	152,864

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, 2020

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	\$ 32,088	-	115,985	118,831	29,242	-	29,242
Jr. High School	5,840	-	14,200	12,931	7,109	-	7,109
Total Gate Receipts	37,928	-	130,185	131,762	36,351	-	36,351
School Projects							
Junior High and High School							
Musical	267	-	7,455	4,706	3,016	-	3,016
West Elementary School							
Student Project	222	-	1,096	-	1,318	-	1,318
Social Fund	634	-	214	346	502	-	502
Site Council	60	-	-	-	60	-	60
General Activity	11,163	-	22,595	20,651	13,107	-	13,107
Book Fair	41	-	5,826	5,602	265	-	265
Sales Tax	3	-	3	5	1	-	1
North Elementary School							
General Activity	3,274	-	886	994	3,166	-	3,166
Fieldtrip	6,139	-	-	-	6,139	-	6,139
Book Fair	496	-	7,406	7,479	423	-	423
Sales Tax	17	-	12	13	16	-	16
Site Council	13,061	-	429	715	12,775	-	12,775
Total School Projects	35,377	-	45,922	40,511	40,788	-	40,788
Total District Activity Funds	\$ 73,305	-	176,107	172,273	77,139	-	77,139