

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2022

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2022

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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 Statements

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, 2022 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, 2022, 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, 2022, 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 Auditor's 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, 2021 (not presented herein), and have issued our report thereon dated December 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 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/oar/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2022, 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.

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

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

December 12, 2022

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

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	\$ -	-	7,793,398	7,793,398	-	85,257	85,257
Supplemental General Fund	133,895	-	2,427,060	2,388,372	172,583	275,196	447,779
Special Purpose Funds							
Bilingual Education Fund	7,596	-	82,000	72,281	17,315	35	17,350
Virtual Education Fund	18,563	-	48,500	63,510	3,553	543	4,096
Capital Outlay Fund	538,421	-	604,140	588,100	554,461	13,858	568,319
Driver Training Fund	29,666	-	9,878	6,584	32,960	195	33,155
Food Service Fund	46,435	-	689,426	687,578	48,283	1,754	50,037
Professional Development Fund	20,559	-	-	20,558	1	-	1
Special Education Fund	50,740	-	1,787,114	1,790,898	46,956	4,003	50,959
Career and Postsecondary Education Fund	39,281	-	380,112	402,736	16,657	3,063	19,720
KPERs Retirement Contribution Fund	-	-	893,356	893,356	-	-	-
Contingency Reserve Fund	572,845	13,977	-	-	586,822	-	586,822
At Risk (4 Year Old) Fund	9,950	-	109,800	97,382	22,368	98	22,466
At Risk (K-12) Fund	30,966	-	1,360,837	1,381,775	10,028	9,290	19,318
Title I Low Income Fund	-	-	210,504	210,504	-	1,774	1,774
Secondary Program Improvement Fund	(1,294)	-	11,226	9,932	-	-	-
Title II Teacher Quality Fund	-	-	40,696	40,696	-	1,029	1,029
Title IVA Fund	-	-	20,115	20,115	-	-	-
Miscellaneous Grants Fund	33,642	-	41,301	25,694	49,249	228	49,477
21st Century Grant Fund	-	-	79,514	77,785	1,729	1,403	3,132
ESSER II Fund	(87,601)	-	723,888	636,287	-	14,600	14,600
ESSER III Fund	-	-	-	1,200,936	(1,200,936)	1,034,865	(166,071)
Sales Tax Revenue Fund	-	-	339,441	339,441	-	-	-
CARES Act Fund	(41,426)	-	72,251	30,825	-	-	-
District Activity Funds	85,075	-	201,072	208,799	77,348	-	77,348
Bond and Interest Funds							
Bond and Interest Fund	1,240,089	-	1,284,175	1,173,807	1,350,457	-	1,350,457
Total Reporting Entity (Excluding Agency Funds)	\$ 2,727,402	13,977	19,209,804	20,161,349	1,789,834	1,447,191	3,237,025
Composition of Cash				Checking Accounts	\$ 1,396,113		
				Petty Cash	2,500		
				Municipal Investment Pool	1,000,562		
				Certificates of Deposit	1,050,000		
				Total Cash and Investments	3,449,175		
				Agency Funds per Schedule 3	(212,150)		
				Total Reporting Entity (Excluding Agency Funds)	\$ 3,237,025		

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, 2022

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, 2022.

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, 2022

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,

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2022

ESSER II Fund, ESSER III Fund, Sales Tax Revenue Fund, CARES Act 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, 2022, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)	Rating
		Less than One	
Kansas Municipal Investment Pool	\$ 1,000,562	1,000,562	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, 2022, 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, 2022.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2022

At June 30, 2022, the District's carrying amount of deposits was \$2,448,613 and the bank balance was \$3,329,292. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$2,540,813 was covered by federal depository insurance and \$788,479 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, 2022, the District had invested \$1,000,562 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 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 352 Goodland, Kansas received \$333,015 subsequent to June 30, 2022 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, 2022.

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, 2022 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 1,385,877
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,042,837
General Fund	Virtual Education Fund	K.S.A. 72-5167	48,500
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	217,654
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	90,000
General Fund	Bilingual Education Fund	K.S.A. 72-5167	25,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	57,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	342,492
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	150,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	309,000
Sales Tax Revenue Fund	Bond and Interest Fund	Interlocal Agreement	339,441

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2022

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 112 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 90 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC, for its commercial insurance coverage. The agreement to participate provides that the Kansas Educational Risk Management Pool, LLC, will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$350,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Educational Risk Management Pool, LLC, management.

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

NOTE 8 – GRANTS AND SHARED REVENUES

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2022

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022.

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2022

the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$893,356 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$6,679,005. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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, 2022.

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.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2022

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.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2022

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%.

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, 2022

Changes in long-term liabilities for the District for the year ended June 30, 2022, 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	\$ -	-	-	-	198,084
Series 2016-B	1.75%-3.0%	6/28/2016	9,265,000	9/1/2033	9,265,000	-	-	9,265,000	137,100
Series 2019-A	1.74%-1.88%	10/10/2019	2,220,000	9/1/2023	1,670,000	-	630,000	1,040,000	24,297
Series 2019-B	2.0%-2.18%	10/10/2019	695,000	9/1/2023	540,000	-	175,000	365,000	9,325
Finance Leases									
Apple Lease	0.00%	6/13/2019	741,183	8/1/2021	145,000	-	145,000	-	-
Apple Lease	0.00%	1/1/2022	890,157	7/1/2023	-	890,157	408,000	482,157	-
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	131,866	-	30,943	100,923	5,591
Total Contractual Indebtedness					\$ 11,905,719	890,157	1,388,943	11,406,933	374,397

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

	YEAR							
	2023	2024	2025	2026	2027	2028-2032	2033-2034	Total
Principal								
General Obligation Bonds	\$ 920,000	685,000	100,000	880,000	905,000	4,975,000	2,205,000	10,670,000
Finance Leases	312,665	372,401	51,867	-	-	-	-	736,933
Total Principal	1,232,665	1,057,401	151,867	880,000	905,000	4,975,000	2,205,000	11,406,933
Interest								
General Obligation Bonds	300,591	283,695	270,700	268,950	242,550	787,500	99,750	2,253,736
Finance Leases	9,325	5,747	2,038	-	-	-	-	17,110
Total Interest	309,916	289,442	272,738	268,950	242,550	787,500	99,750	2,270,846
Total Principal and Interest	\$ 1,542,581	1,346,843	424,605	1,148,950	1,147,550	5,762,500	2,304,750	13,677,779

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, 2022

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	\$ 8,211,707	(506,511)	88,202	7,793,398	7,793,398	-
Supplemental General Fund	2,523,168	(136,356)	1,560	2,388,372	2,388,372	-
Special Purpose Funds						
Bilingual Education Fund	114,411	-	-	114,411	72,281	(42,130)
Virtual Education Fund	75,007	-	-	75,007	63,510	(11,497)
Capital Outlay Fund	920,000	-	-	920,000	588,100	(331,900)
Driver Training Fund	7,045	-	-	7,045	6,584	(461)
Food Service Fund	662,555	-	61,331	723,886	687,578	(36,308)
Professional Development Fund	20,558	-	-	20,558	20,558	-
Special Education Fund	1,969,840	-	-	1,969,840	1,790,898	(178,942)
Career and Postsecondary Education Fund	426,135	-	-	426,135	402,736	(23,399)
KPERS Retirement Contribution Fund	1,081,197	-	-	1,081,197	893,356	(187,841)
At Risk (4 Year Old) Fund	99,341	-	-	99,341	97,382	(1,959)
At Risk (K-12) Fund	1,387,802	-	-	1,387,802	1,381,775	(6,027)
Bond and Interest Fund						
Bond and Interest Fund	1,173,807	-	-	1,173,807	1,173,807	-

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, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 812	580	-	580
Intergovernmental Revenues				
Equalization Aid	6,558,175	6,699,507	7,081,572	(382,065)
Special Education Aid	987,881	1,005,109	1,130,135	(125,026)
State Aid	6,962	5,510	-	5,510
Federal Aid	-	60	-	60
Reimbursed Expenses	170,615	82,632	-	82,632
Total Receipts	7,724,445	7,793,398	8,211,707	(418,309)
Expenditures				
Instruction	3,186,027	3,181,129	3,247,435	(66,306)
Student Support Services	35,064	30,541	33,572	(3,031)
Instructional Support Services	272,428	234,879	246,480	(11,601)
General Administration	81,716	85,434	80,030	5,404
School Administration	157,417	157,997	163,242	(5,245)
Operations and Maintenance	973,016	1,005,902	1,010,631	(4,729)
Transportation	335,812	287,648	363,959	(76,311)
Transfers Out	2,682,965	2,809,868	3,066,358	(256,490)
Adjustment to Comply with Legal Max	-	-	(506,511)	506,511
Legal General Fund Budget	7,724,445	7,793,398	7,705,196	88,202
(a) Adjustments for Qualifying Budget Credits	-	-	88,202	(88,202)
Total Expenditures	7,724,445	7,793,398	7,793,398	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		
(a) Adjustment for Qualifying Budget Credits				
Reimbursed Expenses Over Amount Budgeted		\$ 82,632		
State Aid Over Amount Budgeted		5,510		
Federal Aid Over Amount Budgeted		60		
Total		\$ 88,202		

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, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,560,589	1,644,396	1,773,722	(129,326)
Delinquent Tax	19,043	16,328	30,202	(13,874)
Motor Vehicle Tax	137,510	138,368	138,746	(378)
Recreational Vehicle Tax	2,963	3,188	2,887	301
Excise Taxes	30	23	-	23
Intergovernmental Revenues				
Equalization Aid	590,372	623,197	658,799	(35,602)
Reimbursed Expenses	12,706	1,560	-	1,560
Total Receipts	2,323,213	2,427,060	2,604,356	(177,296)
Expenditures				
Instruction	262,513	252,505	285,132	(32,627)
Student Support Services	63,431	66,036	56,654	9,382
Instruction Support Services	56,895	58,057	68,224	(10,167)
General Administration	229,178	231,530	239,638	(8,108)
School Administration	417,854	432,928	429,985	2,943
Operations and Maintenance	315,746	291,556	282,943	8,613
Transportation	39,783	71,304	179,317	(108,013)
Other Supplemental Services	110,683	116,254	115,275	979
Community Services Operations	2,368	9,710	25,000	(15,290)
Transfers Out	785,792	858,492	841,000	17,492
Adjustment to Comply with Legal Max	-	-	(136,356)	136,356
Legal Supplemental General Fund Budget	2,284,243	2,388,372	2,386,812	1,560
(a) Adjustment for Qualifying Budget Credits	-	-	1,560	(1,560)
Total Expenditures	2,284,243	2,388,372	2,388,372	-
Receipts Over (Under) Expenditures	38,970	38,688		
Unencumbered Cash - Beginning	94,925	133,895		
Unencumbered Cash - Ending	\$ 133,895	172,583		

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted \$ 1,560

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, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous Revenue	\$ 4,662	-	-	-
Transfers In	106,000	82,000	107,000	(25,000)
Total Receipts	110,662	82,000	<u>107,000</u>	<u>(25,000)</u>
Expenditures				
Instruction	117,196	72,281	<u>114,411</u>	<u>(42,130)</u>
Receipts Over (Under) Expenditures	(6,534)	9,719		
Unencumbered Cash - Beginning	14,130	7,596		
Unencumbered Cash - Ending	\$ <u>7,596</u>	<u>17,315</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, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	\$ 68,774	48,500	56,500	(8,000)
Expenditures				
Instruction	55,051	63,510	75,007	(11,497)
Receipts Over (Under) Expenditures	13,723	(15,010)		
Unencumbered Cash - Beginning	4,840	18,563		
Unencumbered Cash - Ending	\$ 18,563	3,553		

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, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 392,933	412,412	400,093	12,319
Delinquent Tax	3,002	3,894	7,623	(3,729)
Motor Vehicle Tax	34,128	27,024	31,937	(4,913)
Recreational Vehicle Tax	733	633	664	(31)
Excise Taxes	8	5	-	5
Intergovernmental Revenues				
State Aid	27,911	29,369	30,221	(852)
Interest Income	19,069	4,008	-	4,008
Miscellaneous Revenue	69,348	126,795	-	126,795
Total Receipts	<u>547,132</u>	<u>604,140</u>	<u>470,538</u>	<u>133,602</u>
Expenditures				
Computers, Equipment, and Furniture	12,340	424,693	140,000	284,693
General Administration	6,869	2,882	106,500	(103,618)
School Administration	4,524	20,077	-	20,077
Operations and Maintenance	17,399	10,320	73,000	(62,680)
Transportation	(3,574)	-	100,000	(100,000)
Lease Payment	172	-	-	-
Facility Acquisition and Construction Services	375,230	130,128	500,500	(370,372)
Total Expenditures	<u>412,960</u>	<u>588,100</u>	<u>920,000</u>	<u>(331,900)</u>
Receipts Over (Under) Expenditures	134,172	16,040		
Unencumbered Cash - Beginning	403,724	538,421		
Prior Year Cancelled Encumbrances	<u>525</u>	<u>-</u>		
Unencumbered Cash - Ending	\$ <u>538,421</u>	<u>554,461</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, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 5,202	8,540	8,040	500
Student Fees	2,076	1,338	-	1,338
Total Receipts	7,278	9,878	<u>8,040</u>	<u>1,838</u>
Expenditures				
Instruction	7,133	6,584	<u>7,045</u>	<u>(461)</u>
Receipts Over (Under) Expenditures	145	3,294		
Unencumbered Cash - Beginning	29,521	29,666		
Unencumbered Cash - Ending	\$ <u>29,666</u>	<u>32,960</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, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	\$ 5,372	4,355	4,000	355
Federal Aid	476,212	640,976	580,000	60,976
Lunch Receipts - Students	20,160	498	-	498
Lunch Receipts - Adults	26,751	36,483	32,350	4,133
Miscellaneous	11,982	7,114	-	7,114
Transfers In	50,000	-	-	-
Total Receipts	590,477	689,426	616,350	73,076
Expenditures				
Food Service Operation	558,704	687,578	662,555	25,023
(a) Adjustment for Qualifying Budget Credits	-	-	61,331	(61,331)
Total Expenditures	558,704	687,578	723,886	(36,308)
Receipts Over (Under) Expenditures	31,773	1,848		
Unencumbered Cash - Beginning	14,662	46,435		
Unencumbered Cash - Ending	\$ 46,435	48,283		
(a) Adjustment for Qualifying Budget Credits				
State Aid Over Amount Budgeted			\$ 355	
Federal Aid Over Amount Budgeted			60,976	
Total			\$ 61,331	

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, 2022

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

		Current Year		
	Prior Year Actual	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	\$ 1,964	-	-	-
Expenditures				
Purchased Services	10,211	20,558	20,558	-
Receipts Over (Under) Expenditures	(8,247)	(20,558)		
Unencumbered Cash - Beginning	28,806	20,559		
Unencumbered Cash - Ending	\$ 20,559	1		

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, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	\$ 8,469	25,298	9,047	16,251
Miscellaneous Income	32,405	33,447	-	33,447
Transfers In	1,512,987	1,728,369	1,910,167	(181,798)
Total Receipts	1,553,861	1,787,114	1,919,214	(132,100)
Expenditures				
Instruction	1,675,490	1,771,041	1,957,620	(186,579)
Instructional Support Services	3,675	4,260	5,000	(740)
Student Support Services	4,817	-	-	-
Student Transportation Services	9,106	15,597	7,220	8,377
Total Expenditures	1,693,088	1,790,898	1,969,840	(178,942)
Receipts Over (Under) Expenditures	(139,227)	(3,784)		
Unencumbered Cash - Beginning	189,967	50,740		
Unencumbered Cash - Ending	\$ 50,740	46,956		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 318,689	367,654	386,854	(19,200)
Local Sources	14,706	12,458	-	12,458
Total Receipts	333,395	380,112	386,854	(6,742)
Expenditures				
Instruction	371,315	388,924	413,945	(25,021)
Instructional Support Services	4,129	10,521	9,331	1,190
School Administration	-	-	1,032	(1,032)
Operations and Maintenance	5,605	3,291	1,827	1,464
Total Expenditures	381,049	402,736	426,135	(23,399)
Receipts Over (Under) Expenditures	(47,654)	(22,624)		
Unencumbered Cash - Beginning	86,935	39,281		
Unencumbered Cash - Ending	\$ 39,281	16,657		

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, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 854,701	893,356	1,081,197	(187,841)
Expenditures				
Instruction	620,258	648,308	784,625	(136,317)
Student Support Services	19,829	20,726	25,084	(4,358)
Instructional Support Services	13,077	13,668	16,542	(2,874)
School Administration	80,171	83,797	101,416	(17,619)
Other Supplemental Services	11,538	12,060	14,596	(2,536)
Operations and Maintenance	63,162	66,019	79,900	(13,881)
Student Transportation Services	23,333	24,389	29,517	(5,128)
Food Service	23,333	24,389	29,517	(5,128)
Total Expenditures	854,701	893,356	1,081,197	(187,841)
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, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Operations and Maintenance	14,627	-
Receipts Over (Under) Expenditures	(14,627)	-
Unencumbered Cash - Beginning	587,472	572,845
Prior Year Cancelled Encumbrances	-	13,977
Unencumbered Cash - Ending	\$ <u>572,845</u>	<u>586,822</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, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements	\$ 8,910	19,800	-	19,800
Transfers In	91,032	90,000	90,000	-
Total Receipts	99,942	109,800	90,000	19,800
Expenditures				
Instruction	90,202	92,202	77,898	14,304
Operations and Maintenance	4,621	5,180	21,443	(16,263)
Total Expenditures	94,823	97,382	99,341	(1,959)
Receipts Over (Under) Expenditures	5,119	12,418		
Unencumbered Cash - Beginning	4,831	9,950		
Unencumbered Cash - Ending	\$ 9,950	22,368		

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, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements	\$ 25,394	9,000	-	9,000
Transfers In	1,321,275	1,351,837	1,356,837	(5,000)
Total Receipts	1,346,669	1,360,837	<u>1,356,837</u>	<u>4,000</u>
Expenditures				
Instruction	1,334,831	1,381,775	<u>1,387,802</u>	<u>(6,027)</u>
Receipts Over (Under) Expenditures	11,838	(20,938)		
Unencumbered Cash - Beginning	19,128	30,966		
Unencumbered Cash - Ending	<u>\$ 30,966</u>	<u>10,028</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, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 213,211	210,504
Reimbursements	3,266	-
	<u>216,477</u>	<u>210,504</u>
Total Receipts	216,477	210,504
Expenditures		
Instruction	<u>216,477</u>	<u>210,504</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash - Ending	\$ <u><u>-</u></u>	<u><u>-</u></u>

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Secondary Program Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Reimbursements	\$ 7,785	11,226
Expenditures		
Instructional Support Services	1,030	1,909
Student Support Services	8,049	8,023
Total Expenditures	9,079	9,932
Receipts Over (Under) Expenditures	(1,294)	1,294
Unencumbered Cash - Beginning	-	(1,294)
Unencumbered Cash - Ending	\$ (1,294)	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Title II Teacher Quality Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 40,060	40,696
Expenditures		
Instruction	40,060	40,696
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, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 19,634	20,115
Expenditures		
Student Support Services	-	20,115
Travel	19,634	-
Total Expenditures	19,634	20,115
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, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
State Aid	\$ 19	35
Federal Aid	-	7,521
Miscellaneous Grants	22,871	33,745
Total Receipts	22,890	41,301
Expenditures		
Instruction	16,537	25,694
Receipts Over (Under) Expenditures	6,353	15,607
Unencumbered Cash - Beginning	27,289	33,642
Unencumbered Cash - Ending	\$ 33,642	49,249

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
21st Century Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 65,000	73,787
Donations	-	1,417
Fees	3,015	4,310
Total Receipts	68,015	79,514
Expenditures		
Instruction	75,332	77,785
Receipts Over (Under) Expenditures	(7,317)	1,729
Unencumbered Cash - Beginning	7,317	-
Unencumbered Cash - Ending	\$ -	1,729

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
ESSER II Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
ESSER III Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Instruction	-	21,895
Student Support Services	-	25,292
Operations and Maintenance	-	1,153,749
Total Expenditures	-	1,200,936
Receipts Over (Under) Expenditures	-	(1,200,936)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(1,200,936)

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Sales Tax Revenue Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Sales Tax Revenue	\$ 317,425	339,441
Expenditures		
Transfers Out	318,215	339,441
Receipts Over (Under) Expenditures	(790)	-
Unencumbered Cash - Beginning	790	-
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, 2022
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 235,758	72,251
Expenditures		
Student Support Services	42,646	30,014
Instructional Support Services	223,175	-
Operations and Maintenance	6,396	811
Total Expenditures	272,217	30,825
Receipts Over (Under) Expenditures	(36,459)	41,426
Unencumbered Cash - Beginning	(4,967)	(41,426)
Unencumbered Cash - Ending	\$ (41,426)	-

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Bond and Interest Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 787,515	784,765	764,451	20,314
Delinquent Tax	8,855	8,209	15,251	(7,042)
Motor Vehicle Tax	71,675	68,002	68,808	(806)
Recreational Vehicle Tax	1,542	1,566	1,432	134
Excise Taxes	16	11	-	11
Intergovernmental Revenues				
State Aid	123,520	82,166	82,166	-
Miscellaneous Revenue	-	15	-	15
Transfers In	318,215	339,441	325,000	14,441
Total Receipts	<u>1,311,338</u>	<u>1,284,175</u>	<u>1,257,108</u>	<u>27,067</u>
Expenditures				
Capital Outlay Bond Principal	1,310,000	805,000	805,000	-
Capital Outlay Bond Interest	454,576	368,807	368,807	-
Total Expenditures	<u>1,764,576</u>	<u>1,173,807</u>	<u>1,173,807</u>	<u>-</u>
Receipts Over (Under) Expenditures	(453,238)	110,368		
Unencumbered Cash - Beginning	<u>1,693,327</u>	<u>1,240,089</u>		
Unencumbered Cash - Ending	\$ <u>1,240,089</u>	<u>1,350,457</u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Junior High and High School				
Art Class	\$ -	580	580	-
Shop Tech Club	-	2,589	2,589	-
Student Activities	6,468	5,371	6,182	5,657
Library	23	33	14	42
Graduation Speaker	926	-	-	926
Yearbook Sales	2,092	1,097	1,248	1,941
JH Yearbook	830	184	85	929
SADD	3,000	427	126	3,301
E Game Sports	524	-	-	524
AFS Club	4,405	720	1,709	3,416
DECA Club	8,320	2,251	2,194	8,377
FCCLA and Special FCCLA	15,570	9,233	12,963	11,840
JH FCCLA	5,260	9,871	9,756	5,375
Science Club	2,825	5,768	5,483	3,110
Stucco	2,758	1,166	650	3,274
Peer Counselors	157	126	126	157
SPED Class	395	155	209	341
Fellowship of Christian Students	1,644	-	-	1,644
FFA	34,378	46,749	30,504	50,623
Art Club	1,086	6,658	6,448	1,296
HALO	2,817	6,029	1,348	7,498
Jag K	1,776	1,322	855	2,243
Robotics Club	-	3,873	1,145	2,728
Senior Class	1,422	3,305	2,194	2,533
Junior Class	1,959	12,753	13,158	1,554
Sophomore Class	352	45	-	397
Freshman Class	384	-	384	-
NHS	978	2,277	1,557	1,698
Scholars Bowl	2,432	652	1,398	1,686
Forensics	235	200	94	341
Band Club	10,233	2,934	5,637	7,530
Xpresso	1,743	23,747	25,140	350
Coffee Shop	5,917	8,554	9,095	5,376
T-Shirt Shop	143	-	-	143
Cheerleader Club	2,220	15,824	14,387	3,657
G-Club	14,706	9,265	11,961	12,010
GAA	4,650	4,603	3,314	5,939
Football Club	4,297	14,525	7,212	11,610
Boys Golf Club	4	268	200	72
Girls Golf Club	9	644	440	213
Track Club	8,255	9,799	11,988	6,066
Volleyball Club	3,978	5,663	7,684	1,957
Wrestling Club	746	7,849	8,139	456
Boys Basketball Club	138	4,868	1,881	3,125
Girls Basketball Club	78	4,397	3,972	503
Softball Club	5,805	5,189	4,611	6,383
Baseball Club	243	3,887	1,644	2,486
Cross Country Club	684	387	260	811
Boys Tennis Club	136	1,248	588	796
Girls Tennis Club	-	687	540	147
Powerlifting	-	1,234	148	1,086
JH Cheerleading Club	168	-	-	168
JH Girls Basketball Club	1,132	48	-	1,180
JH Football Club	9	224	215	18
JH Track Club	682	-	682	-
JH Volleyball Club	2,140	100	-	2,240
JH Wrestling Club	90	50	133	7
Total Junior High and High School \$	171,222	249,428	222,870	197,780

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
West Elementary School				
Alumni	\$ 757	-	408	349
North Elementary School				
Student Activities	11,563	949	1,777	10,735
Alumni	3,114	950	778	3,286
Total North Elementary School	14,677	1,899	2,555	14,021
Total	\$ 186,656	251,327	225,833	212,150

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, 2022

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	\$ 19,828	-	129,679	127,964	21,543	-	21,543
Jr. High School	20,162	-	24,175	34,779	9,558	-	9,558
Total Gate Receipts	39,990	-	153,854	162,743	31,101	-	31,101
School Projects							
Junior High and High School							
Driver's Education	-	-	28	-	28	-	28
Musical	1,132	-	4,537	4,806	863	-	863
West Elementary School							
Student Project	972	-	1,072	1,284	760	-	760
Social Fund	531	-	20	-	551	-	551
Site Council	7,655	-	16,748	11,859	12,544	-	12,544
General Activity	7,466	-	5,250	7,929	4,787	-	4,787
Book Fair	265	-	3,851	3,869	247	-	247
Sales Tax	1	-	4	1	4	-	4
North Elementary School							
General Activity	3,087	-	1,171	1,478	2,780	-	2,780
Fieldtrip	6,139	-	-	-	6,139	-	6,139
Book Fair	365	-	6,206	6,479	92	-	92
Greenhouse	148	-	1,205	-	1,353	-	1,353
Sales Tax	23	-	26	28	21	-	21
Site Council	17,301	-	7,100	8,323	16,078	-	16,078
Total School Projects	45,085	-	47,218	46,056	46,247	-	46,247
Total District Activity Funds	\$ 85,075	-	201,072	208,799	77,348	-	77,348

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, 2022, and the related notes to the financial statement, and have issued our report thereon dated December 12, 2022. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

December 12, 2022

**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, 2022. **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, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **Unified School District No. 352 Goodland, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Unified School District No. 352 Goodland, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 352 Goodland, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal

control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

December 12, 2022

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Schedule of Expenditures of Federal Awards

June 30, 2022

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Education			
Passed Through State Department of Education			
Title I Grants to Local Educational Agencies	84.010	N/A	\$ 210,504
Career and Technical Education - Basic Grants to States	84.048	N/A	7,521
21st Century Community Learning Centers	84.287	N/A	73,787
Supporting Effective Instruction State Grants	84.367	N/A	40,756
Student Support and Academic Enrichment Program	84.424	N/A	20,115
COVID-19 Funds - Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	84.425D	N/A	932,300
Total U.S. Department of Education			1,284,983
U.S. Department of Agriculture			
Passed Through State Department of Education			
COVID-19 Funds - Pandemic EBT Administrative Costs	10.649	N/A	614
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	154,214
National School Lunch Program	10.555	N/A	44,583
Summer Food Service Program for Children	10.559	N/A	40,285
Total Child Nutrition Cluster			239,082
Total U.S. Department of Agriculture			239,696
Federal Communications Commission			
COVID-19 Funds - Emergency Connectivity Fund Program	32.009	N/A	406,400
Total Expenditures of Federal Awards			\$ 1,931,079

Note - There were no awards made to subrecipients for the year ended June 30, 2022.

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, 2022

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, 2022.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP:

Unmodified

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|---------------|-----|--------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None reported |

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?

<u> </u>	Yes	<u> X </u>	No
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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

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

<u> </u>	Yes	<u> X </u>	No
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UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2022-001

Criteria or specific requirement

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

Condition

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

Context

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

Cause

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

Effect

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

Recommendation

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

Views of responsible officials

See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

Unified School District 352



Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2022

BOARD OF EDUCATION

Jessica Cole
President

Terry Smith
Vice President

Brad Bergsma

Travis Daise

Trevor Linton

Stacey Price

Brad Schick

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2021-001

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 2022-001.

SIGNIFICANT DEFICIENCY

2021-002

Condition

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

Corrective Actions

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

Status

Corrected.

TREASURER

Marcia Harkins

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

BOARD CLERK

Deb Winter

No material findings or questioned costs are required to be disclosed under the Uniform Guidance for the year ended June 30, 2021.

SUPERINTENDENT

Bill Biermann