UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 352 Goodland, Kansas**, as of and for the year ended June 30, 2024 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated November 27, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the

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

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

November 11, 2024

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	8,263,074	8,263,074	**-**	38,131	**38,131**
Supplemental General Fund	192,508	-	2,564,200	2,621,440	**135,268**	372,518	**507,786**
Special Purpose Funds							
Bilingual Education Fund	47,219	-	203,642	185,670	**65,191**	-	**65,191**
Virtual Education Fund	165	-	16,970	12,513	**4,622**	-	**4,622**
Capital Outlay Fund	1,278,977	13,333	949,373	850,725	**1,390,958**	229,157	**1,620,115**
Driver Training Fund	34,925	-	8,410	-	**43,335**	-	**43,335**
Food Service Fund	4,093	-	652,709	631,785	**25,017**	219	**25,236**
Professional Development Fund	4,009	-	61,487	57,685	**7,811**	6,022	**13,833**
Special Education Fund	119,234	-	1,931,984	1,542,390	**508,828**	76	**508,904**
Career and Postsecondary Education Fund	47,669	-	383,965	320,336	**111,298**	4,500	**115,798**
KPERS Retirement Contribution Fund	-	-	952,514	952,514	**-**	-	**-**
Contingency Reserve Fund	586,822	-	58,600	-	**645,422**	-	**645,422**
At Risk (4 Year Old) Fund	2,572	-	160,000	159,477	**3,095**	8	**3,103**
At Risk (K-12) Fund	83,178	-	1,468,745	1,262,074	**289,849**	59,776	**349,625**
Title I Low Income Fund	-	-	205,635	267,446	**(61,811)**	48,529	**(13,282)**
Title II Teacher Quality Fund	-	-	39,603	39,603	**-**	-	**-**
Title IVA Fund	-	-	23,386	23,386	**-**	-	**-**
Miscellaneous Grants Fund	42,921	-	79,575	78,362	**44,134**	3,491	**47,625**
21st Century Grant Fund	9,996	-	79,540	64,686	**24,850**	-	**24,850**
ESSER III Fund	(150,448)	3,600	224,662	85,114	**(7,300)**	3,600	**(3,700)**
Sales Tax Revenue Fund	-	-	375,878	375,878	**-**	-	**-**
District Activity Funds	84,689	-	250,349	243,576	**91,462**	-	**91,462**
Bond and Interest Fund							
Bond and Interest Fund	1,470,256	-	1,472,969	962,198	**1,981,027**	-	**1,981,027**
Total Reporting Entity (Excluding Agency Funds)	$ 3,858,785	16,933	20,427,270	18,999,932	**5,303,056**	766,027	**6,069,083**

Composition of Cash	Checking Accounts	$ **3,587,940**
	Petty Cash	**2,500**
	Municipal Investment Pool	**1,095,696**
	Certificates of Deposit	**1,570,000**
	Total Cash and Investments	**6,256,136**
	Agency Funds per Schedule 3	**(187,053)**
	Total Reporting Entity (Excluding Agency Funds)	$ **6,069,083**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the District for the year ended June 30, 2024.

Regulatory Basis Fund Types

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

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

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

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

Basis of Accounting

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

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

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

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

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

As of June 30, 2024, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	$ 1,095,696	1,095,696	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, 2024, 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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $5,160,440 and the bank balance was $6,166,917. The bank balance was held by three banks resulting in a concentration of credit risk. Of

bank balance, $524,914 was covered by federal depository insurance and $5,642,003 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, 2024, the District had invested $1,095,696 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 352 Goodland, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$	1,369,405
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167		1,149,379
General Fund	Virtual Education Fund	K.S.A. 72-5167		16,970
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167		150,000
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167		160,000
General Fund	Bilingual Education Fund	K.S.A. 72-5167		163,928
General Fund	Professional Development Fund	K.S.A. 72-5167		50,000
General Fund	Food Service Fund	K.S.A. 72-5167		87,852
General Fund	Contingency Reserve Fund	K.S.A. 72-5167		58,600
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		30,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		527,899
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143		220,585
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		319,366
Sales Tax Revenue Fund	Bond and Interest Fund	Interlocal Agreement		375,878

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Unified School District No. 352 Goodland, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 120 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 98 participating members.

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

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – DEFERRED COMPENSATION PLAN

Unified School District No. 352 Goodland, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District makes matching contributions for certified staff up to $100 per employee.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $952,514 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $7,766,619. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. 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 10 – 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, 2024.

NOTE 11 – COMPENSATED ABSENCES

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

Sick/Personal Leave
The District's policy for teachers who work on a full-time basis shall be granted personal leave on the basis of 13 days per contract year. Teachers will accumulate any unused personal leave up to 10 days as sick leave to a maximum of 65 days. Teachers will be paid at the rate of $100 for each unused day over 10, maximum $300. The teacher will receive payment in a June direct deposit after payroll calculations have been completed. Part-time teachers will receive leave prorated on the basis of their full-time

equivalency. Employees under this benefit will draw full pay at their contracted rate. Reasons for requesting such leave shall be at the employee's discretion with no salary deduction.

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

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

NOTE 12 – 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 13 – 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 matured on September 1, 2023. The District completed the refunding to reduce its total debt service requirements by $87,483 and obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) was $58,491.

On October 10, 2019, the District issued Series 2019-B general obligation refunding bonds of $695,000 (par value) with a variable interest rate of 2.00% to 2.18%. The bond proceeds were used to advance refund $650,000 of Series 2013-B general obligation refunding bonds. After paying issuance costs of $20,329, the net proceeds were $674,671. The advance refunding net proceeds were used to purchase U.S. Government Securities and those securities were deposited in an irrevocable trust with an escrow

agent to provide debt service payments until the term bonds are called. The advance refunding met the requirements of an in-substance debt defeasance and the term bonds will be removed from the District's financial statement on October 10, 2019. The Series 2019-B bonds matured 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 14 – 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 September 1, 2019, the District entered into a lease purchase transaction to purchase a 2007 MCI J4500 Motor Coach Bus totaling $161,550. The lease purchase is being financed through a financial institution and the effective interest rate is 4.24%.

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

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2016-B	1.75%-3.00%	6/28/2016	$ 9,265,000	9/1/2033	$ 9,165,000	-	100,000	**9,065,000**	271,575
Series 2019-A	1.74%-1.88%	10/10/2019	2,220,000	9/1/2023	400,000	-	400,000	**-**	3,680
Series 2019-B	2.00%-2.18%	10/10/2019	695,000	9/1/2023	185,000	-	185,000	**-**	1,942
Finance Leases									
Apple Lease	0.00%	1/1/2022	890,157	7/1/2023	269,157	-	269,157	**-**	-
Bus Lease	4.24%	9/1/2019	161,550	9/1/2024	68,669	-	33,622	**35,047**	2,912
Bus Lease	5.26%	8/1/2022	239,810	8/1/2023	116,834	-	116,834	**-**	6,412
Total Contractual Indebtedness					$ 10,204,660	-	1,104,613	**9,100,047**	286,521

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

	YEAR						
	2025	2026	2027	2028	2029	2030-2034	**Total**
Principal							
General Obligation Bonds	$ 100,000	880,000	905,000	935,000	965,000	5,280,000	**9,065,000**
Finance Leases	35,047	-	-	-	-	-	**35,047**
Total Principal	**135,047**	**880,000**	**905,000**	**935,000**	**965,000**	**5,280,000**	**9,100,047**
Interest							
General Obligation Bonds	270,700	268,950	242,550	215,400	187,350	484,500	**1,669,450**
Finance Leases	1,486	-	-	-	-	-	**1,486**
Total Interest	**272,186**	**268,950**	**242,550**	**215,400**	**187,350**	**484,500**	**1,670,936**
Total Principal and Interest	$ **407,233**	**1,148,950**	**1,147,550**	**1,150,400**	**1,152,350**	**5,764,500**	**10,770,983**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Regulatory–Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 8,605,301	(411,184)	68,957	8,263,074	**8,263,074**	-
Supplemental General Fund	2,740,348	(122,652)	3,744	2,621,440	**2,621,440**	-
Special Purpose Funds						
Bilingual Education Fund	252,148	-	-	252,148	**185,670**	(66,478)
Virtual Education Fund	15,928	-	-	15,928	**12,513**	(3,415)
Capital Outlay Fund	1,325,000	-	-	1,325,000	**850,725**	(474,275)
Driver Training Fund	7,140	-	-	7,140	**-**	(7,140)
Food Service Fund	678,028	-	-	678,028	**631,785**	(46,243)
Professional Development Fund	58,000	-	-	58,000	**57,685**	(315)
Special Education Fund	1,951,207	-	-	1,951,207	**1,542,390**	(408,817)
Career and Postsecondary Education Fund	366,910	-	-	366,910	**320,336**	(46,574)
KPERS Retirement Contribution Fund	958,993	-	-	958,993	**952,514**	(6,479)
At Risk (4 Year Old) Fund	162,572	-	-	162,572	**159,477**	(3,095)
At Risk (K-12) Fund	1,809,875	-	-	1,809,875	**1,262,074**	(547,801)
Bond and Interest Fund						
Bond and Interest Fund	962,198	-	-	962,198	**962,198**	-

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 1,996	**893**	-	893
Intergovernmental Revenues				
Equalization Aid	6,863,933	**7,339,476**	7,678,566	(339,090)
Special Education Aid	939,334	**853,748**	926,735	(72,987)
State Aid	2,796	**2,720**	-	2,720
Reimbursed Expenses	60,680	**66,237**	-	66,237
Total Receipts	7,868,739	**8,263,074**	8,605,301	(342,227)
Expenditures				
Instruction	3,304,790	**3,183,277**	3,321,830	(138,553)
Student Support Services	10,173	**12,277**	8,422	3,855
Instructional Support Services	245,090	**200,748**	246,662	(45,914)
General Administration	105,070	**109,259**	88,650	20,609
School Administration	175,674	**189,559**	193,000	(3,441)
Operations and Maintenance	976,379	**995,583**	1,007,868	(12,285)
Transportation	266,287	**366,237**	312,393	53,844
Transfers Out	2,785,276	**3,206,134**	3,426,476	(220,342)
Adjustment to Comply with Legal Max	-	**-**	(411,184)	411,184
Legal General Fund Budget	7,868,739	**8,263,074**	8,194,117	68,957
(a) Adjustments for Qualifying Budget Credits	-	**-**	68,957	(68,957)
Total Expenditures	7,868,739	**8,263,074**	8,263,074	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits	
Reimbursed Expenses Over Amount Budgeted	$ 66,237
State Aid Over Amount Budgeted	2,720
Total	$ 68,957

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,654,658	**1,632,733**	1,820,560	(187,827)
Delinquent Tax	33,296	**31,678**	26,531	5,147
Motor Vehicle Tax	128,819	**148,985**	149,818	(833)
Recreational Vehicle Tax	2,941	**3,101**	3,410	(309)
Excise Taxes	23	**10**	-	10
Intergovernmental Revenues				
Equalization Aid	655,928	**743,949**	778,807	(34,858)
Reimbursed Expenses	2,517	**3,744**	-	3,744
Total Receipts	2,478,182	**2,564,200**	2,779,126	(214,926)
Expenditures				
Instruction	174,066	**128,593**	275,509	(146,916)
Student Support Services	66,742	**67,590**	58,947	8,643
Instruction Support Services	56,368	**57,847**	66,594	(8,747)
General Administration	238,319	**235,493**	235,602	(109)
School Administration	441,882	**418,621**	446,888	(28,267)
Operations and Maintenance	483,068	**416,781**	425,805	(9,024)
Transportation	76,842	**72,336**	156,743	(84,407)
Other Supplemental Services	115,362	**118,201**	117,763	438
Community Services Operations	8,716	**8,128**	25,000	(16,872)
Transfers Out	796,892	**1,097,850**	931,497	166,353
Adjustment to Comply with Legal Max	-	**-**	(122,652)	122,652
Legal Supplemental General Fund Budget	2,458,257	**2,621,440**	2,617,696	3,744
(a) Adjustment for Qualifying Budget Credit	-	**-**	3,744	(3,744)
Total Expenditures	2,458,257	**2,621,440**	2,621,440	-
Receipts Over (Under) Expenditures	19,925	**(57,240)**		
Unencumbered Cash - Beginning	172,583	**192,508**		
Unencumbered Cash - Ending	$ 192,508	**135,268**		

(a) Adjustment for Qualifying Budget Credit

Reimbursed Expenses Over Amount Budgeted	$ 3,744

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Miscellaneous Revenue	$	9,000	**9,714**	-	9,714
Transfers In		55,000	**193,928**	213,928	(20,000)
Total Receipts		64,000	**203,642**	213,928	(10,286)
Expenditures					
Instruction		34,096	**185,670**	252,148	(66,478)
Receipts Over (Under) Expenditures		29,904	**17,972**		
Unencumbered Cash - Beginning		17,315	**47,219**		
Unencumbered Cash - Ending	$	47,219	**65,191**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 40,000	**16,970**	16,978	(8)
Expenditures				
Instruction	43,388	**12,513**	15,928	(3,415)
Receipts Over (Under) Expenditures	(3,388)	**4,457**		
Unencumbered Cash - Beginning	3,553	**165**		
Unencumbered Cash - Ending	$ 165	**4,622**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 554,337	**605,611**	596,945	8,666
Delinquent Tax	8,204	**8,783**	8,859	(76)
Motor Vehicle Tax	36,539	**41,780**	41,493	287
Recreational Vehicle Tax	740	**864**	944	(80)
Excise Taxes	5	**3**	-	3
Intergovernmental Revenues				
State Aid	57,443	**112,374**	115,346	(2,972)
Federal Aid	406,400	**-**	-	-
Interest Income	37,649	**80,227**	-	80,227
Miscellaneous Revenue	332,873	**99,731**	-	99,731
Total Receipts	1,434,190	**949,373**	763,587	185,786
Expenditures				
Computers, Equipment, and Furniture	21,503	**292,919**	330,000	(37,081)
General Administration	68,147	**11,697**	45,000	(33,303)
School Administration	3,659	**828**	20,000	(19,172)
Operations and Maintenance	1,449	**103,848**	25,000	78,848
Transportation	122,976	**-**	150,000	(150,000)
Facility Acquisition and Construction Services	498,120	**441,433**	755,000	(313,567)
Total Expenditures	715,854	**850,725**	1,325,000	(474,275)
Receipts Over (Under) Expenditures	718,336	**98,648**		
Unencumbered Cash - Beginning	554,461	**1,278,977**		
Prior Year Cancelled Encumbrances	6,180	**13,333**		
Unencumbered Cash - Ending	$ 1,278,977	**1,390,958**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Intergovernmental Revenues					
State Aid	$	7,000	**8,410**	7,560	850
Student Fees		1,575	**-**	-	-
Total Receipts		8,575	**8,410**	7,560	850
Expenditures					
Instruction		6,610	**-**	7,140	(7,140)
Receipts Over (Under) Expenditures		1,965	**8,410**		
Unencumbered Cash - Beginning		32,960	**34,925**		
Unencumbered Cash - Ending	$	34,925	**43,335**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 4,235	**4,285**	3,820	465
Federal Aid	391,222	**346,817**	432,822	(86,005)
Lunch Receipts - Students	109,586	**141,837**	133,355	8,482
Lunch Receipts - Adults	21,176	**5,187**	73,938	(68,751)
Miscellaneous	25,564	**66,731**	-	66,731
Transfers In	21,396	**87,852**	30,000	57,852
Total Receipts	573,179	**652,709**	673,935	(21,226)
Expenditures				
Food Service Operation	617,369	**631,785**	678,028	(46,243)
Receipts Over (Under) Expenditures	(44,190)	**20,924**		
Unencumbered Cash - Beginning	48,283	**4,093**		
Unencumbered Cash - Ending	$ 4,093	**25,017**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 4,005	**7,354**	8,700	(1,346)
Reimbursements	-	**4,133**	-	4,133
Transfers In	25,000	**50,000**	50,000	-
Total Receipts	29,005	**61,487**	58,700	2,787
Expenditures				
Purchased Services	24,997	**57,685**	58,000	(315)
Receipts Over (Under) Expenditures	4,008	**3,802**		
Unencumbered Cash - Beginning	1	**4,009**		
Unencumbered Cash - Ending	$ 4,009	**7,811**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 35,577	**-**	-	-
Miscellaneous Income	76,110	**34,680**	-	34,680
Transfers In	1,617,049	**1,897,304**	1,836,741	60,563
Total Receipts	1,728,736	**1,931,984**	1,836,741	95,243
Expenditures				
Instruction	1,646,025	**1,526,131**	1,938,833	(412,702)
Instructional Support Services	3,625	**5,050**	5,000	50
Student Transportation Services	6,808	**11,209**	7,374	3,835
Total Expenditures	1,656,458	**1,542,390**	1,951,207	(408,817)
Receipts Over (Under) Expenditures	72,278	**389,594**		
Unencumbered Cash - Beginning	46,956	**119,234**		
Unencumbered Cash - Ending	$ 119,234	**508,828**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 336,755	**370,585**	318,882	51,703
Local Sources	17,510	**13,380**	-	13,380
Total Receipts	354,265	**383,965**	318,882	65,083
Expenditures				
Instruction	313,145	**303,277**	351,752	(48,475)
Instructional Support Services	7,785	**6,852**	9,331	(2,479)
School Administration	-	**4,500**	4,000	500
Operations and Maintenance	2,323	**5,707**	1,827	3,880
Total Expenditures	323,253	**320,336**	366,910	(46,574)
Receipts Over (Under) Expenditures	31,012	**63,629**		
Unencumbered Cash - Beginning	16,657	**47,669**		
Unencumbered Cash - Ending	$ 47,669	**111,298**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 726,510	**952,514**	958,993	(6,479)
Expenditures				
Instruction	527,227	**691,239**	695,941	(4,702)
Student Support Services	16,855	**22,098**	22,249	(151)
Instructional Support Services	11,116	**14,573**	14,672	(99)
School Administration	68,147	**89,346**	89,954	(608)
Other Supplemental Services	9,808	**12,859**	12,946	(87)
Operations and Maintenance	53,689	**70,391**	70,869	(478)
Student Transportation Services	19,834	**26,004**	26,181	(177)
Food Service	19,834	**26,004**	26,181	(177)
Total Expenditures	726,510	**952,514**	958,993	(6,479)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 158,000	**160,000**	160,000	-
Expenditures				
Instruction	177,111	**159,477**	138,359	21,118
Operations and Maintenance	685	**-**	24,213	(24,213)
Total Expenditures	177,796	**159,477**	162,572	(3,095)
Receipts Over (Under) Expenditures	(19,796)	**523**		
Unencumbered Cash - Beginning	22,368	**2,572**		
Unencumbered Cash - Ending	$ 2,572	**3,095**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,328,968	**1,468,745**	1,731,444	(262,699)
Expenditures				
Instruction	1,255,818	**1,262,074**	1,809,875	(547,801)
Receipts Over (Under) Expenditures	73,150	**206,671**		
Unencumbered Cash - Beginning	10,028	**83,178**		
Unencumbered Cash - Ending	$ 83,178	**289,849**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	205,862	**205,635**
Expenditures			
Instruction		205,862	**267,446**
Receipts Over (Under) Expenditures		-	**(61,811)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(61,811)**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Secondary Program Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Reimbursements	$	10,433	**-**
Expenditures			
Instructional Support Services		3,414	**-**
Student Support Services		7,019	**-**
Total Expenditures		10,433	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Title II Teacher Quality Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	40,964	**39,603**
Expenditures			
Instruction		40,964	**39,603**
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	20,457	**20,886**
Expenditures			
Student Support Services		20,457	**23,386**
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
State Aid	$	143	**13,469**
Federal Aid		9,759	**-**
Miscellaneous Grants		40,750	**66,106**
Total Receipts		50,652	**79,575**
Expenditures			
Instruction		56,980	**78,362**
Receipts Over (Under) Expenditures		(6,328)	**1,213**
Unencumbered Cash - Beginning		49,249	**42,921**
Unencumbered Cash - Ending	$	42,921	**44,134**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
21st Century Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	73,787	**73,787**
Reimbursements		373	**1,178**
Fees		4,755	**4,575**
Total Receipts		78,915	**79,540**
Expenditures			
Instruction		70,648	**64,686**
Receipts Over (Under) Expenditures		8,267	**14,854**
Unencumbered Cash - Beginning		1,729	**9,996**
Unencumbered Cash - Ending	$	9,996	**24,850**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
ESSER III Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	1,312,068	**224,662**
Expenditures			
Instruction		324,970	**85,114**
Student Support Services		78,823	**-**
Instructional Support Services		9,664	**-**
Operations and Maintenance		25,652	**-**
Total Expenditures		439,109	**85,114**
Receipts Over (Under) Expenditures		872,959	**139,548**
Unencumbered Cash - Beginning		(1,200,936)	**(150,448)**
Prior Year Cancelled Encumbrances		177,529	**3,600**
Unencumbered Cash - Ending	$	(150,448)	**(7,300)**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Sales Tax Revenue Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Sales Tax Revenue	$	355,364	**375,878**
Expenditures			
Transfers Out		355,364	**375,878**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Ad Valorem Tax	$ 773,239	**812,375**	809,111	3,264
Delinquent Tax	16,387	**15,333**	12,398	2,935
Motor Vehicle Tax	64,274	**70,470**	70,971	(501)
Recreational Vehicle Tax	1,454	**1,468**	1,615	(147)
Excise Taxes	11	**5**	-	5
Intergovernmental Revenues				
State Aid	121,214	**192,440**	192,440	-
Miscellaneous Revenue	-	**5,000**	-	5,000
Transfers In	355,364	**375,878**	300,000	75,878
Total Receipts	1,331,943	**1,472,969**	1,386,535	86,434
Expenditures				
Capital Outlay Bond Principal	920,000	**685,000**	685,000	-
Capital Outlay Bond Interest	292,144	**277,198**	277,198	-
Total Expenditures	1,212,144	**962,198**	962,198	-
Receipts Over (Under) Expenditures	119,799	**510,771**		
Unencumbered Cash - Beginning	1,350,457	**1,470,256**		
Unencumbered Cash - Ending	$ 1,470,256	**1,981,027**		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Junior High and High School				
Student Activities	$ 5,171	5,603	1,585	**9,189**
Library	42	448	448	**42**
Graduation Speaker	329	-	-	**329**
Yearbook Sales	2,302	2,243	2,300	**2,245**
JH Yearbook	1,095	41	196	**940**
SADD	3,301	-	3,300	**1**
E Game Sports	524	-	-	**524**
AFS Club	1,012	1,344	2,128	**228**
DECA Club	8,538	6,867	7,089	**8,316**
FCCLA and Special FCCLA	8,599	3,005	9,692	**1,912**
JH FCCLA	9,121	14,663	16,578	**7,206**
Science Club	6,351	3,525	3,267	**6,609**
Stucco	3,632	2,727	3,828	**2,531**
Peer Counselors	-	288	71	**217**
SPED Class	253	5,912	3,489	**2,676**
Fellowship of Christian Students	2,041	6,145	5,481	**2,705**
FFA	41,283	40,130	44,238	**37,175**
Art Club	2,810	12,394	12,731	**2,473**
HALO	11,849	2,887	1,761	**12,975**
Jag K	1,389	-	-	**1,389**
Robotics Club	2,449	2,846	2,894	**2,401**
Senior Class	2,042	4,255	4,754	**1,543**
Junior Class	2,437	10,383	11,979	**841**
Sophomore Class	1,634	-	1,431	**203**
Freshman Class	841	203	1,044	**-**
NHS	2,230	915	2,067	**1,078**
Scholars Bowl	2,087	901	964	**2,024**
Forensics	58	-	-	**58**
Band Club	5,888	746	2,212	**4,422**
Xpresso	494	1,993	1,764	**723**
Coffee Shop	6,690	2,812	4,104	**5,398**
T-Shirt Shop	143	3,050	2,883	**310**
Cheerleader Club	1,664	6,415	2,355	**5,724**
G-Club	7,620	13,005	11,668	**8,957**
GAA	6,941	2,100	4,129	**4,912**
Football Club	10,333	16,780	26,352	**761**
Boys Golf Club	40	24	-	**64**
Girls Golf Club	70	905	701	**274**
Track Club	10,987	6,673	8,478	**9,182**
Volleyball Club	1,523	6,922	4,614	**3,831**
Wrestling Club	2,074	20,076	19,784	**2,366**
Boys Basketball Club	1,513	5,659	6,169	**1,003**
Girls Basketball Club	1,410	5,468	6,342	**536**

(continued on next page)

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Funds		Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Junior High and High School Continued					
Softball Club		5,532	3,418	3,354	**5,596**
Baseball Club		957	2,587	1,719	**1,825**
Cross Country Club		912	1,596	1,848	**660**
Boys Tennis Club		655	581	31	**1,205**
Girls Tennis Club		284	690	432	**542**
Powerlifting		338	9,214	6,057	**3,495**
JH Cheerleading Club		168	-	-	**168**
JH Girls Basketball Club		1,180	774	938	**1,016**
JH Football Club		2,461	-	1,500	**961**
JH Volleyball Club		2,340	1,725	1,496	**2,569**
JH Wrestling Club		247	-	-	**247**
Math Relays		-	100	-	**100**
Total Junior High and High School	$	195,884	241,038	262,245	**174,677**
West Elementary School					
Alumni	$	175	-	-	**175**
North Elementary School					
Student Activities		9,707	3,061	3,126	**9,642**
North Star Choir		97	860	822	**135**
Alumni		2,331	758	1,665	**1,424**
Robotics Club		-	1,000	-	**1,000**
Total North Elementary School		12,135	5,679	5,613	**12,201**
Total	$	208,194	246,717	267,858	**187,053**

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, 2024

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	$ 25,222	-	161,270	159,518	**26,974**	-	**26,974**
Jr. High School	5,039	-	30,465	28,126	**7,378**	-	**7,378**
Total Gate Receipts	30,261	-	191,735	187,644	**34,352**	-	**34,352**
School Projects							
Junior High and High School							
Musical	3,270	-	3,582	4,271	**2,581**	-	**2,581**
West Elementary School							
Student Project	3,967	-	7,238	8,262	**2,943**	-	**2,943**
Social Fund	551	-	39	-	**590**	-	**590**
Site Council	15,664	-	22,912	22,113	**16,463**	-	**16,463**
General Activity	2,753	-	5,541	6,725	**1,569**	-	**1,569**
Book Fair	371	-	2,385	2,148	**608**	-	**608**
North Elementary School							
General Activity	2,956	-	1,294	986	**3,264**	-	**3,264**
Fieldtrip	5,024	-	-	145	**4,879**	-	**4,879**
Book Fair	369	-	5,961	6,069	**261**	-	**261**
Greenhouse	1,553	-	285	-	**1,838**	-	**1,838**
Sales Tax	9	-	23	15	**17**	-	**17**
Site Council	17,941	-	9,354	5,198	**22,097**	-	**22,097**
Total School Projects	54,428	-	58,614	55,932	**57,110**	-	**57,110**
Total District Activity Funds	$ 84,689	-	250,349	243,576	**91,462**	-	**91,462**

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, 2024, and the related notes to the financial statement, and have issued our report thereon dated November 11, 2024. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

Purpose of This Report

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

November 11, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 352 Goodland, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 352 Goodland, Kansas'** major federal programs for the year ended June 30, 2024. **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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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



ADAMSBROWN, LLC
Certified Public Accountants
Colby, Kansas

November 11, 2024

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Expenditures of Federal Awards
June 30, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Education			
Passed Through State Department of Education			
Title I Grants to Local Educational Agencies	84.010	D0352	$ 267,446
Twenty-First Century Community Learning Centers	84.287	D0352	64,686
Supporting Effective Instruction State Grants	84.367	D0352	39,603
Student Support and Academic Enrichment Program	84.424	D0352	20,886
COVID-19 Funds - Education Stabilization Fund			
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	D0352	85,112
Total U.S. Department of Education			**477,733**
U.S. Department of Agriculture			
Passed Through State Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	D0352	71,291
National School Lunch Program	10.555	D0352	251,658
Summer Food Service Program for Children	10.559	D0352	23,868
Total U.S. Department of Agriculture			**346,817**
Total Expenditures of Federal Awards			$ **824,550**

Note - There were no awards made to subrecipients for the year ended June 30, 2024.

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, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 352 Goodland, Kansas** under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – INDIRECT COST RATE

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

NOTE 4 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended June 30, 2024.

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

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

Identification of major program:

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

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

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2024-001

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

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

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

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

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

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

Views of responsible officials
See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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



BOARD OF EDUCATION

Terry Smith
President

Trevor Linton
Vice President

Travis Daise

Jim Gillespie

Stacey Price

Brad Schick

Jonathan Spellmeier

TREASURER

Marcia Harkins

BOARD CLERK

Judy Goodwin

SUPERINTENDENT

Bill Biermann

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2023-001

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 2024-001.

SIGNIFICANT DEFICIENCIES

2023-002

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

Status
Corrected.

2023-003

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

Status
Corrected.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2023-004

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

Status
Corrected.

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