

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Financial Statement With Independent Auditors' Report

For the Year Ended June 30, 2019

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
Financial Statement With Independent Auditors' Report  
For the Year Ended June 30, 2019

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Colby, Kansas 67701-2342

Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 352 Goodland, Kansas**, as of and for the year ended June 30, 2019 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

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

### **Auditors' Responsibility**

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

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

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

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

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

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 352 Goodland, Kansas** as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 352 Goodland, Kansas as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated October 22, 2018 which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and

expenditures - actual and budget for the year ended June 30, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2019, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**  
Certified Public Accountants

October 28, 2019

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ -	-	7,138,244	7,138,244	-	286,085	<b>286,085</b>
Supplemental General Fund	102,138	-	2,213,844	2,253,303	<b>62,679</b>	197,056	<b>259,735</b>
<b>Special Purpose Funds</b>							
Bilingual Education Fund	14,190	-	101,847	111,037	<b>5,000</b>	858	<b>5,858</b>
Virtual Education Fund	17,106	-	27,186	36,551	<b>7,741</b>	233	<b>7,974</b>
Capital Outlay Fund	840,751	3,590	671,962	641,464	<b>874,839</b>	270,695	<b>1,145,534</b>
Driver Training Fund	29,964	-	9,907	10,276	<b>29,595</b>	212	<b>29,807</b>
Food Service Fund	78,284	-	504,878	523,527	<b>59,635</b>	1,120	<b>60,755</b>
Professional Development Fund	25,831	-	28,854	31,925	<b>22,760</b>	577	<b>23,337</b>
Special Education Fund	462,985	-	1,567,815	1,549,303	<b>481,497</b>	2,612	<b>484,109</b>
Career and Postsecondary Education Fund	9,855	-	323,646	280,825	<b>52,676</b>	2,027	<b>54,703</b>
KPERS Retirement Contribution Fund	-	-	606,850	606,850	-	-	-
Contingency Reserve Fund	547,472	-	40,000	-	<b>587,472</b>	-	<b>587,472</b>
At Risk (4 Year Old) Fund	17,878	-	79,009	91,340	<b>5,547</b>	48	<b>5,595</b>
At Risk (K-12) Fund	104,656	-	708,942	778,951	<b>34,647</b>	5,075	<b>39,722</b>
Title I Low Income Fund	-	-	212,479	212,479	-	22,470	<b>22,470</b>
Title I Migrant Fund	1,102	-	25,000	26,102	-	183	<b>183</b>
Secondary Program Improvement Fund	-	-	9,185	9,185	-	-	-
Title II Teacher Quality Fund	-	-	36,297	36,297	-	304	<b>304</b>
Miscellaneous Grants Fund	11,974	-	64,347	57,319	<b>19,002</b>	13,877	<b>32,879</b>
21st Century Grant Fund	20,750	-	78,463	91,881	<b>7,332</b>	312	<b>7,644</b>
Rural Low Income Schools Fund	-	-	23,259	23,259	-	200	<b>200</b>
Sales Tax Revenue Fund	-	-	289,175	289,175	-	-	-
District Activity Funds	70,932	-	197,963	195,590	<b>73,305</b>	-	<b>73,305</b>
<b>Bond and Interest Funds</b>							
Bond and Interest Fund	1,432,880	-	1,211,109	1,102,927	<b>1,541,062</b>	-	<b>1,541,062</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 3,788,748</b>	<b>3,590</b>	<b>16,170,261</b>	<b>16,097,810</b>	<b>3,864,789</b>	<b>803,944</b>	<b>4,668,733</b>
<b>Composition of Cash</b>							
							\$ 2,638,673
							2,500
							922,338
							1,250,000
							4,813,511
							(144,778)
							<b>4,668,733</b>

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, 2019

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### 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.

#### **Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

#### **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, 2019.

#### **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**

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



**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

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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.

**Departure From Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the agency funds of the District for special purposes.

**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.

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

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

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Title I Low Income Fund, Title I Migrant Fund, Secondary Program Improvement Fund, Title II Teacher Quality Fund, Miscellaneous Grants Fund, 21<sup>st</sup> Century Grant Fund, Rural Low Income Schools 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.

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

As of June 30, 2019, the District had the following investment and maturity:

Investment Type	Fair Value	Investment	Rating
		Maturities (in years)	
		Less than One	
Kansas Municipal Investment Pool	\$ 922,338	922,338	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, 2019 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, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$3,891,173 and the bank balance was \$4,458,437. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$3,370,245 was covered by federal depository insurance and \$1,088,192 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, 2019, the District had invested \$922,338 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. 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 \$421,502 subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

**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, 2019 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-5167	\$ 8,192
General Fund	Special Education Fund	K.S.A. 72-5167	1,108,092
General Fund	Bilingual Education Fund	K.S.A. 72-5167	5,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	406,460
General Fund	Virtual Education Fund	K.S.A. 72-5167	27,186
General Fund	Professional Development Fund	K.S.A. 72-5167	24,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	213,153
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	40,000
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	79,009
General Fund	Food Service Fund	K.S.A. 72-5167	30,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	96,847
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	435,917
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	100,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	284,955
Sales Tax Revenue Fund	Bond and Interest Fund	Interlocal Agreement	289,175

**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 109 participating members.

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

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

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

**NOTE 8 – GRANTS AND SHARED REVENUES**

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

**NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Unified School District No. 352 Goodland, Kansas** did not remit principal and interest payments to the state fiscal agent at least 20 days prior to maturity of its bonds, which is a violation of K.S.A. 10-130. The payments on the Series 2013-C bond and the General Obligation Refunding and Improvement Bonds had a due date of September 1, 2018 but were received by the state on August 17, 2018.

**NOTE 10 – OPERATING LEASE**

On June 5, 2015, **Unified School District No. 352 Goodland, Kansas** entered into a lease agreement with Mail Finance to lease a postage meter. The agreement calls for quarterly payments of \$300 for 5 years. Payments totaling \$1,200 were made in 2019. Future scheduled payments to maturity are as follows:

Year	Amount
2020	\$ 600

**NOTE 11 – DEFERRED COMPENSATION PLAN**

**Unified School District No. 352 Goodland, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

**NOTE 12 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

Plan Description

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

## UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Notes to Financial Statement

June 30, 2019

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### Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

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 \$606,850 for the year ended June 30, 2019.

### Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,970,003. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2017. 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](http://www.kpers.org) or can be obtained as described above.

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

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**NOTE 13 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Unified School District No. 352 Goodland, Kansas** allows retirees to participate in the group health insurance plan. The District pays \$2,800 of the premium for each retiree and each retiree is responsible for the balance. During the year ended June 30, 2019, two retirees participated in this plan and the District paid \$5,600 in premiums for these retirees. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

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, 2019.

**NOTE 14 – COMPENSATED ABSENCES**

**Vacation**

Classified personnel who are assigned on a 12-month basis shall be allowed paid vacation. Newly hired employees earn 1 day of vacation per month during the first fiscal year, not to exceed 10 days. After continuous employment for years 2 through 5, employees will be given 10 days per fiscal year. Upon completion of 5 years of continuous employment, employees will be given 15 days per fiscal year. Vacation earned in a fiscal year must be taken by January 1 following the end of the fiscal year or it will be lost. The potential liability for vacation at June 30, 2019 was \$22,937. This is not reflected in the financial statement.

**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. The potential liability for sick leave at June 30, 2019 was \$12,800. This is not reflected in the financial statement.

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

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

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**NOTE 15 – INTERLOCAL COOPERATION AGREEMENT**

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

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

**NOTE 16 – PRIOR YEARS' DEBT DEFEASANCE**

In prior years, the District defeased the Series 2013-B bond issue by creating an irrevocable trust fund. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the District's government-wide financial statements. As of June 30, 2019, the amount of defeased debt outstanding amounted to \$650,000.

**NOTE 17 – LONG-TERM DEBT**

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

**General Obligation Bonds**

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

**Lease Obligations**

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

On July 26, 2010, the District approved a resolution authorizing **Unified School District No. 352 Goodland, Kansas** to enter into a lease purchase transaction to purchase \$1,500,000 in Qualified Zone Academy Bonds (QZAB) to pay the costs of acquiring, constructing, and installing improvements to the District's facilities. The QZAB lease purchase is being financed through a financial institution and the effective annual interest rate is 5.3%. The interest will be paid by the United States government and the principal will be paid by the District. The lease purchase will be paid in full July 30, 2020.

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



**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Notes to Financial Statement

June 30, 2019

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equipment totaling \$741,183 with an effective annual interest rate of 0%. This lease contains a fiscal funding clause.

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

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
Notes to Financial Statement  
June 30, 2019

Changes in long-term liabilities for the District for the year ended June 30, 2019, 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
<b>General Obligation Bonds</b>									
Series 2013-B	3.5%-5.0%	8/1/2013	\$ 9,535,000	9/1/2024	\$ 650,000	-	-	650,000	418,919
Series 2013-C	1.15%-4.48%	8/1/2013	5,460,000	9/1/2024	3,855,000	-	550,000	3,305,000	134,008
Series 2016-B	1.75%-3.0%	6/28/2016	9,265,000	9/1/2033	9,265,000	-	-	9,265,000	-
<b>Capital Leases</b>									
Qualified Zone Academy Bonds	0.00%	7/26/2010	1,500,000	7/30/2020	300,000	-	150,000	150,000	908
Apple Lease	0.00%	6/13/2019	741,183	8/1/2021	-	741,183	-	741,183	-
Bus Lease	2.70%	3/28/2016	229,613	8/1/2019	159,516	-	33,333	126,183	4,307
<b>Total Contractual Indebtedness</b>					<b>\$ 14,229,516</b>	<b>741,183</b>	<b>733,333</b>	<b>14,237,366</b>	<b>558,142</b>

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

	YEAR							
	2020	2021	2022	2023	2024	2025-2029	2030-2034	Total
<b>Principal</b>								
General Obligation Bonds	\$ 575,000	605,000	640,000	775,000	810,000	4,535,000	5,280,000	<b>13,220,000</b>
Capital Leases	727,366	145,000	145,000	-	-	-	-	<b>1,017,366</b>
<b>Total Principal</b>	<b>1,302,366</b>	<b>750,000</b>	<b>785,000</b>	<b>775,000</b>	<b>810,000</b>	<b>4,535,000</b>	<b>5,280,000</b>	<b>14,237,366</b>
<b>Interest</b>								
General Obligation Bonds	413,985	393,991	371,189	345,465	314,892	1,198,567	484,500	<b>3,522,589</b>
Capital Leases	3,409	-	-	-	-	-	-	<b>3,409</b>
<b>Total Interest</b>	<b>417,394</b>	<b>393,991</b>	<b>371,189</b>	<b>345,465</b>	<b>314,892</b>	<b>1,198,567</b>	<b>484,500</b>	<b>3,525,998</b>
<b>Total Principal and Interest</b>	<b>\$ 1,719,760</b>	<b>1,143,991</b>	<b>1,156,189</b>	<b>1,120,465</b>	<b>1,124,892</b>	<b>5,733,567</b>	<b>5,764,500</b>	<b>17,763,364</b>

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

The \$150,000 payment made in June 2019 was deposited into the District's trust account for the QZAB lease purchase. The funds were withdrawn from the trust account by the trust custodian on the payment due date of July 30, 2019 and applied to the lease purchase.

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**

Regulatory–Required Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019

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)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 7,085,179	(70,549)	123,614	7,138,244	<b>7,138,244</b>	-
Supplemental General Fund	2,254,080	(5,666)	4,889	2,253,303	<b>2,253,303</b>	-
<b>Special Purpose Funds</b>						
Bilingual Education Fund	111,037	-	-	111,037	<b>111,037</b>	-
Virtual Education Fund	44,292	-	-	44,292	<b>36,551</b>	(7,741)
Capital Outlay Fund	1,266,200	-	-	1,266,200	<b>641,464</b>	(624,736)
Driver Training Fund	11,451	-	-	11,451	<b>10,276</b>	(1,175)
Food Service Fund	543,932	-	-	543,932	<b>523,527</b>	(20,405)
Professional Development Fund	53,000	-	-	53,000	<b>31,925</b>	(21,075)
Special Education Fund	1,647,067	-	-	1,647,067	<b>1,549,303</b>	(97,764)
Career and Postsecondary Education Fund	323,007	-	-	323,007	<b>280,825</b>	(42,182)
KPERS Retirement Contribution Fund	945,447	-	-	945,447	<b>606,850</b>	(338,597)
At Risk (4 Year Old) Fund	96,887	-	-	96,887	<b>91,340</b>	(5,547)
At Risk (K-12) Fund	796,071	-	-	796,071	<b>778,951</b>	(17,120)
<b>Bond and Interest Fund</b>						
Bond and Interest Fund	1,102,927	-	-	1,102,927	<b>1,102,927</b>	-

**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, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 759	1,300	-	1,300
Intergovernmental Revenues				
Equalization Aid	6,145,804	6,093,774	6,080,732	13,042
Special Education Aid	822,776	919,556	1,004,447	(84,891)
State Aid	948	1,338	-	1,338
Reimbursed Expenses	103,921	122,276	-	122,276
<b>Total Receipts</b>	<u>7,074,208</u>	<u>7,138,244</u>	<u>7,085,179</u>	<u>53,065</u>
<b>Expenditures</b>				
Instruction	3,294,777	3,562,526	3,590,132	(27,606)
Student Support Services	30,704	33,930	33,276	654
Instructional Support Services	151,930	89,051	105,637	(16,586)
General Administration	67,700	63,965	78,200	(14,235)
School Administration	140,305	146,152	149,130	(2,978)
Operations and Maintenance	1,001,066	965,873	1,011,064	(45,191)
Transportation	251,472	335,655	267,995	67,660
Transfers Out	2,145,063	1,941,092	1,849,745	91,347
Adjustment to Comply with Legal Max	-	-	(70,549)	70,549
Legal General Fund Budget	7,083,017	7,138,244	7,014,630	123,614
(a) Adjustments for Qualifying Budget Credits	-	-	123,614	(123,614)
<b>Total Expenditures</b>	<u>7,083,017</u>	<u>7,138,244</u>	<u>7,138,244</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(8,809)	-		
<b>Unencumbered Cash - Beginning</b>	<u>8,809</u>	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		
<b>(a) Adjustment for Qualifying Budget Cred</b>				
Reimbursed Expenses Over Amount Budgeted			\$ 122,276	
State Aid Over Amount Budgeted			<u>1,338</u>	
<b>Total</b>			\$ <u>123,614</u>	

**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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,531,684	<b>1,464,603</b>	1,593,339	(128,736)
Delinquent Tax	5,169	<b>17,676</b>	24,352	(6,676)
Motor Vehicle Tax	145,449	<b>143,732</b>	142,178	1,554
Recreational Vehicle Tax	2,783	<b>2,547</b>	2,707	(160)
Excise Taxes	28	<b>37</b>	-	37
Intergovernmental Revenues				
Equalization Aid	584,433	<b>580,316</b>	581,778	(1,462)
Reimbursed Expenses	1,440	<b>4,933</b>	-	4,933
<b>Total Receipts</b>	<u>2,270,986</u>	<u><b>2,213,844</b></u>	<u>2,344,354</u>	<u>(130,510)</u>
<b>Expenditures</b>				
Instruction	481,963	<b>223,993</b>	440,279	(216,286)
Student Support Services	71,537	<b>51,217</b>	51,272	(55)
Instruction Support Services	33,079	<b>31,036</b>	36,427	(5,391)
General Administration	213,939	<b>218,718</b>	235,103	(16,385)
School Administration	401,719	<b>393,110</b>	411,520	(18,410)
Operations and Maintenance	201,406	<b>244,337</b>	200,000	44,337
Transportation	64,559	<b>60,586</b>	171,340	(110,754)
Other Supplemental Services	99,999	<b>104,381</b>	103,999	382
Community Services Operations	8,699	<b>8,206</b>	30,000	(21,794)
Transfers Out	648,595	<b>917,719</b>	574,140	343,579
Adjustment to Comply with Legal Max	-	-	(5,666)	5,666
Legal Supplemental General Fund Budget	2,225,495	<b>2,253,303</b>	2,248,414	4,889
(a) Adjustment for Qualifying Budget Credits	-	-	4,889	(4,889)
<b>Total Expenditures</b>	<u>2,225,495</u>	<u><b>2,253,303</b></u>	<u>2,253,303</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	45,491	<b>(39,459)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>56,647</u>	<u><b>102,138</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>102,138</u>	<u><b>62,679</b></u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
Reimbursed Expenses Over Amount Budgeted			\$ <u>4,889</u>	

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Bilingual Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 244,320	<b>101,847</b>	<u>96,847</u>	<u>5,000</u>
<b>Expenditures</b>				
Instruction	232,916	<b>111,037</b>	<u>111,037</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	11,404	<b>(9,190)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>2,786</u>	<u>14,190</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>14,190</u>	<u>5,000</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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 12,366	<b>27,186</b>	27,186	-
<b>Expenditures</b>				
Instruction	25,474	<b>36,551</b>	44,292	(7,741)
<b>Receipts Over (Under) Expenditures</b>	(13,108)	<b>(9,365)</b>		
<b>Unencumbered Cash - Beginning</b>	30,214	<b>17,106</b>		
<b>Unencumbered Cash - Ending</b>	\$ 17,106	<b>7,741</b>		



**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, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 228,905	<b>386,141</b>	376,420	9,721
Delinquent Tax	1,091	<b>2,509</b>	3,667	(1,158)
Motor Vehicle Tax	10,488	<b>17,691</b>	17,180	511
Recreational Vehicle Tax	197	<b>318</b>	327	(9)
Excise Taxes	2	<b>4</b>	-	4
State Aid	26,025	<b>19,687</b>	20,303	(616)
Reimbursements	572,942	<b>6,217</b>	-	6,217
Interest Income	32,239	<b>63,483</b>	20,000	43,483
Miscellaneous Revenue	42,904	<b>167,720</b>	-	167,720
Transfers In	142,517	<b>8,192</b>	8,192	-
<b>Total Receipts</b>	<u>1,057,310</u>	<u><b>671,962</b></u>	<u>446,089</u>	<u>225,873</u>
<b>Expenditures</b>				
Computers, Equipment, and Furniture	16,693	<b>104,109</b>	240,000	(135,891)
General Administration	45,488	<b>9,645</b>	80,000	(70,355)
School Administration	1,997	<b>6,518</b>	21,000	(14,482)
Operations and Maintenance	704	<b>10,421</b>	78,000	(67,579)
Transportation	70,097	<b>218,510</b>	100,000	118,510
Lease Payment	156,971	<b>152,631</b>	153,770	(1,139)
Facility Acquisition and Construction Services	875,935	<b>139,630</b>	593,430	(453,800)
<b>Total Expenditures</b>	<u>1,167,885</u>	<u><b>641,464</b></u>	<u>1,266,200</u>	<u>(624,736)</u>
<b>Receipts Over (Under) Expenditures</b>	(110,575)	<b>30,498</b>		
<b>Unencumbered Cash - Beginning</b>	950,851	<b>840,751</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>475</u>	<u><b>3,590</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 840,751</u>	<u><b>874,839</b></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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 7,936	<b>8,673</b>	7,800	873
Student Fees	1,262	<b>1,234</b>	-	1,234
<b>Total Receipts</b>	<u>9,198</u>	<u><b>9,907</b></u>	<u>7,800</u>	<u>2,107</u>
<b>Expenditures</b>				
Instruction	4,501	<b>10,276</b>	11,151	(875)
Vehicle Operations	-	-	300	(300)
<b>Total Expenditures</b>	<u>4,501</u>	<u><b>10,276</b></u>	<u>11,451</u>	<u>(1,175)</u>
<b>Receipts Over (Under) Expenditures</b>	4,697	<b>(369)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>25,267</u>	<u><b>29,964</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>29,964</u>	<u><b>29,595</b></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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 5,112	<b>5,041</b>	3,989	1,052
Federal Aid	301,884	<b>303,719</b>	283,083	20,636
Lunch Receipts - Students	121,563	<b>128,639</b>	120,708	7,931
Lunch Receipts - Adults	26,738	<b>26,874</b>	57,868	(30,994)
Miscellaneous	10,306	<b>10,605</b>	-	10,605
Transfers In	-	<b>30,000</b>	-	30,000
<b>Total Receipts</b>	465,603	<b>504,878</b>	<u>465,648</u>	<u>39,230</u>
<b>Expenditures</b>				
Food Service Operation	481,019	<b>523,527</b>	<u>543,932</u>	<u>(20,405)</u>
<b>Receipts Over (Under) Expenditures</b>	(15,416)	<b>(18,649)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>93,700</u>	<u>78,284</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>78,284</u>	<u>59,635</u>		

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Professional Development Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 5,041	<b>4,704</b>	6,031	(1,327)
Reimbursements	700	<b>150</b>	-	150
Transfers In	48,250	<b>24,000</b>	24,000	-
<b>Total Receipts</b>	53,991	<b>28,854</b>	<u>30,031</u>	<u>(1,177)</u>
<b>Expenditures</b>				
Purchased Services	28,160	<b>31,925</b>	<u>53,000</u>	<u>(21,075)</u>
<b>Receipts Over (Under) Expenditures</b>	25,831	<b>(3,071)</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>25,831</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>25,831</u>	<u><b>22,760</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Special Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 5,493	-	-	-
Miscellaneous Income	12,231	<b>23,806</b>	-	23,806
Transfers In	1,207,366	<b>1,544,009</b>	1,184,083	359,926
<b>Total Receipts</b>	<u>1,225,090</u>	<u><b>1,567,815</b></u>	<u>1,184,083</u>	<u>383,732</u>
<b>Expenditures</b>				
Instruction	1,382,663	<b>1,537,522</b>	1,636,067	(98,545)
Instructional Support Services	4,218	<b>5,093</b>	5,000	93
Supervision	4,622	<b>6,688</b>	6,000	688
<b>Total Expenditures</b>	<u>1,391,503</u>	<u><b>1,549,303</b></u>	<u>1,647,067</u>	<u>(97,764)</u>
<b>Receipts Over (Under) Expenditures</b>	(166,413)	<b>18,512</b>		
<b>Unencumbered Cash - Beginning</b>	<u>629,398</u>	<u><b>462,985</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>462,985</u>	<u><b>481,497</b></u>		

**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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 286,494	<b>313,153</b>	313,153	-
Local Sources	10,716	<b>10,493</b>	-	10,493
<b>Total Receipts</b>	<u>297,210</u>	<u><b>323,646</b></u>	<u>313,153</u>	<u>10,493</u>
<b>Expenditures</b>				
Instruction	290,402	<b>264,469</b>	310,304	(45,835)
Instructional Support Services	10,269	<b>11,371</b>	10,876	495
Operations and Maintenance	6,792	<b>4,985</b>	1,827	3,158
<b>Total Expenditures</b>	<u>307,463</u>	<u><b>280,825</b></u>	<u>323,007</u>	<u>(42,182)</u>
<b>Receipts Over (Under) Expenditures</b>	(10,253)	<b>42,821</b>		
<b>Unencumbered Cash - Beginning</b>	19,963	<b>9,855</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>145</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>9,855</u>	<u><b>52,676</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**KPERS Retirement Contribution Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 715,814	<b>606,850</b>	945,447	(338,597)
<b>Expenditures</b>				
Instruction	501,616	<b>435,204</b>	686,111	(250,907)
Student Support Services	22,021	<b>15,717</b>	21,934	(6,217)
Instructional Support Services	19,835	<b>11,742</b>	14,465	(2,723)
School Administration	69,942	<b>57,595</b>	88,683	(31,088)
Other Supplemental Services	8,251	<b>7,877</b>	12,763	(4,886)
Operations and Maintenance	52,839	<b>45,077</b>	69,869	(24,792)
Student Transportation Services	20,382	<b>16,714</b>	25,811	(9,097)
Food Service	20,928	<b>16,924</b>	25,811	(8,887)
<b>Total Expenditures</b>	715,814	<b>606,850</b>	945,447	(338,597)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Contingency Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 45,000	<b>40,000</b>
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	45,000	<b>40,000</b>
<b>Unencumbered Cash - Beginning</b>	502,472	<b>547,472</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 547,472</u>	<u><b>587,472</b></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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 5,220	-	-	-
Transfers In	96,144	<b>79,009</b>	79,009	-
<b>Total Receipts</b>	101,364	<b>79,009</b>	<u>79,009</u>	<u>-</u>
<b>Expenditures</b>				
Instruction	80,908	<b>87,772</b>	77,537	10,235
Operations and Maintenance	2,578	<b>3,568</b>	19,350	(15,782)
<b>Total Expenditures</b>	83,486	<b>91,340</b>	<u>96,887</u>	<u>(5,547)</u>
<b>Receipts Over (Under) Expenditures</b>	17,878	<b>(12,331)</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>17,878</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>17,878</u>	<u><b>5,547</b></u>		

**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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Reimbursements	\$ -	<b>17,527</b>	-	17,527
Transfers In	711,201	<b>691,415</b>	691,415	-
<b>Total Receipts</b>	711,201	<b>708,942</b>	<u>691,415</u>	<u>17,527</u>
<b>Expenditures</b>				
Instruction	692,429	<b>778,951</b>	<u>796,071</u>	<u>(17,120)</u>
<b>Receipts Over (Under) Expenditures</b>	18,772	<b>(70,009)</b>		
<b>Unencumbered Cash - Beginning</b>	85,884	<b>104,656</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>104,656</u>	<u><b>34,647</b></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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 213,942	<b>212,479</b>
<b>Expenditures</b>		
Instruction	213,942	<b>212,479</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Title I Migrant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 30,000	25,000
<b>Expenditures</b>		
Instruction	31,791	26,102
<b>Receipts Over (Under) Expenditures</b>	(1,791)	(1,102)
<b>Unencumbered Cash - Beginning</b>	2,893	1,102
<b>Unencumbered Cash - Ending</b>	\$ 1,102	-

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Secondary Program Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Reimbursements	\$ 9,574	9,185
<b>Expenditures</b>		
Instructional Support Services	1,025	4,555
Student Support Services	8,549	4,630
<b>Total Expenditures</b>	9,574	9,185
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 41,862	36,297
<b>Expenditures</b>		
Instruction	41,862	36,297
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Miscellaneous Grants Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
State Aid	\$ -	17,513
Miscellaneous Grants	13,931	46,834
<b>Total Receipts</b>	13,931	64,347
<b>Expenditures</b>		
Instruction	18,437	57,319
<b>Receipts Over (Under) Expenditures</b>	(4,506)	7,028
<b>Unencumbered Cash - Beginning</b>	16,480	11,974
<b>Unencumbered Cash - Ending</b>	\$ 11,974	19,002

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**21st Century Grant Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 74,945	74,945
Reimbursements	755	28
Fees	1,075	3,490
<b>Total Receipts</b>	76,775	78,463
<b>Expenditures</b>		
Instruction	82,648	91,881
<b>Receipts Over (Under) Expenditures</b>	(5,873)	(13,418)
<b>Unencumbered Cash - Beginning</b>	26,623	20,750
<b>Unencumbered Cash - Ending</b>	\$ 20,750	7,332



**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Rural Low Income Schools Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	<b>Current Year Actual</b>
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 23,610	<b>23,259</b>
<b>Expenditures</b>		
Instruction	23,610	<b>23,259</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Sales Tax Revenue Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	<b>Current Year Actual</b>
<b>Receipts</b>		
Sales Tax Revenue	\$ 283,649	<b>289,175</b>
<b>Expenditures</b>		
Transfers Out	283,649	<b>289,175</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**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, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem Tax	\$ 745,885	<b>788,720</b>	774,595	14,125
Delinquent Tax	1,259	<b>8,527</b>	11,872	(3,345)
Motor Vehicle Tax	65,142	<b>68,312</b>	67,432	880
Recreational Vehicle Tax	1,245	<b>1,212</b>	1,284	(72)
Excise Taxes	12	<b>17</b>	-	17
Intergovernmental Revenues				
State Aid	117,880	<b>55,146</b>	55,530	(384)
Other Revenue From Local Sources	-	-	300,000	(300,000)
Transfers In	283,649	<b>289,175</b>	-	289,175
<b>Total Receipts</b>	<u>1,215,072</u>	<u><b>1,211,109</b></u>	<u>1,210,713</u>	<u>396</u>
<b>Expenditures</b>				
Capital Outlay Bond Principal	505,000	<b>550,000</b>	550,000	-
Capital Outlay Bond Interest	566,633	<b>552,927</b>	552,927	-
<b>Total Expenditures</b>	<u>1,071,633</u>	<u><b>1,102,927</b></u>	<u>1,102,927</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	143,439	<b>108,182</b>		
<b>Unencumbered Cash - Beginning</b>	<u>1,289,441</u>	<u><b>1,432,880</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>1,432,880</u>	<u><b>1,541,062</b></u>		

UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Junior High and High School</b>				
Art Class	\$ -	310	310	-
Shop Tech Club	-	2,183	2,183	-
Student Activities	14,158	5,682	14,268	5,572
Library	23	217	217	23
Graduation Speaker	127	-	100	27
Yearbook Sales	1,076	1,223	-	2,299
JH Yearbook	545	25	-	570
SADD	6,150	319	-	6,469
Girl Talk	735	-	-	735
AFS Club	2,845	4,905	3,100	4,650
DECA Club	7,175	12,156	9,760	9,571
FCCLA and Special FCCLA	9,681	3,617	249	13,049
JH FCCLA	5,593	10,558	10,481	5,670
Science Club	4,533	6,960	7,162	4,331
Stucco	2,858	1,577	1,814	2,621
Peer Counselors	211	571	607	175
Fellowship of Christian Students	1,671	-	27	1,644
FFA	31,035	26,079	42,500	14,614
Art Club	6,044	8,316	10,782	3,578
Renaissance	3,448	-	-	3,448
HALO	4,296	2,955	1,655	5,596
Jag K	-	1,443	-	1,443
Senior Class	3,566	554	1,908	2,212
Junior Class	499	9,810	7,882	2,427
Sophomore Class	10	50	-	60
Freshman Class	-	50	-	50
NHS	1,172	73	371	874
Scholars Bowl	1,754	604	-	2,358
Band Club	10,238	2,884	3,532	9,590
Xpresso	94	1,776	1,632	238
Cheerleader Club	2,347	10,105	11,014	1,438
G-Club	8,220	12,045	7,987	12,278
GAA	2,554	3,111	3,334	2,331
Football Club	7,152	7,552	13,662	1,042
Boys Golf Club	100	-	96	4
Girls Golf Club	555	2,279	2,234	600
Track Club	491	3,462	3,656	297
Volleyball Club	321	2,631	1,180	1,772
Wrestling Club	630	483	482	631
Boys Basketball Club	977	5,547	5,803	721
Girls Basketball Club	297	700	699	298
Softball Club	893	2,467	2,231	1,129
Baseball Club	860	940	420	1,380
Cross Country Club	574	2,353	2,687	240
JH Cheerleading Club	-	668	-	668
JH Girls Basketball Club	625	-	-	625
JH Football Club	9	-	-	9
JH Volleyball Club	-	817	-	817
JH Wrestling Club	90	-	-	90
<b>Total Junior High and High School</b>	<b>\$ 146,232</b>	<b>160,057</b>	<b>176,025</b>	<b>130,264</b>

**UNIFIED SCHOOL DISTRICT NO. 352 GOODLAND, KANSAS**  
**Agency Funds**  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>West Elementary School</b>				
Alumni	\$ 677	500	427	<b>750</b>
<b>North Elementary School</b>				
Student Activities	10,757	4,282	3,574	<b>11,465</b>
Alumni	1,479	1,500	680	<b>2,299</b>
<b>Total North Elementary School</b>	<b>12,236</b>	<b>5,782</b>	<b>4,254</b>	<b>13,764</b>
<b>Total</b>	<b>\$ 159,145</b>	<b>166,339</b>	<b>180,706</b>	<b>144,778</b>

**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, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
High School	\$ 33,932	-	130,558	132,402	32,088	-	32,088
Jr. High School	8,382	-	16,373	18,915	5,840	-	5,840
<b>Total Gate Receipts</b>	42,314	-	146,931	151,317	37,928	-	37,928
<b>School Projects</b>							
<b>Junior High and High School</b>							
Musical	654	-	4,222	4,609	267	-	267
<b>West Elementary School</b>							
Student Project	440	-	502	720	222	-	222
Social Fund	464	-	170	-	634	-	634
Site Council	57	-	1,000	997	60	-	60
General Activity	6,079	-	20,339	15,255	11,163	-	11,163
Book Fair	41	-	4,865	4,865	41	-	41
Sales Tax	-	-	5	2	3	-	3
<b>North Elementary School</b>							
General Activity	2,868	-	1,436	1,030	3,274	-	3,274
Fieldtrip	8,045	-	-	1,906	6,139	-	6,139
Book Fair	693	-	5,713	5,910	496	-	496
Sales Tax	-	-	31	14	17	-	17
Site Council	9,277	-	12,749	8,965	13,061	-	13,061
<b>Total School Projects</b>	28,618	-	51,032	44,273	35,377	-	35,377
<b>Total District Activity Funds</b>	\$ 70,932	-	197,963	195,590	73,305	-	73,305