UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
and
UNIFORM GUIDANCE REPORTS

YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 443
Dodge City, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 443, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter 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 Unified School District No. 443, as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 443, as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

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 standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 443 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 A of the financial statement, the financial statement is prepared by Unified School District No. 443 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 A 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 A; 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, which raise substantial doubt about Unified School District No. 443'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.

Auditor's 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 judgement 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 Unified School District No. 443'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, which raise substantial doubt about Unified School District No. 443'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 (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and summary of regulatory basis receipts and disbursements – agency 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*. The schedule of expenditures of federal awards is presented for additional analysis as required by the Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement. 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 A.

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. 443 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated December 8, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the website of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2023 (Schedules 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note A.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have issued our report dated December 6, 2023, on our consideration of Unified School District No. 443'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 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 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 Unified School District No. 443's internal control over financial reporting and compliance.

Kennedy McKee & Company LLP

December 6, 2023

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2023

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	$ 624	$ 5,326	$ 59,922,621
Supplemental general	714,190	40,706	19,513,576
Total general funds	714,814	46,032	79,436,197
Special purpose funds:			
Parents as teachers	987	-	60,485
Bilingual education	500	106	4,829,968
Capital outlay	27,450,024	67,326	9,555,410
Food service	2,998,525	3	6,456,488
Professional development	325,338	-	645,438
Special education	1,800,000	-	8,513,697
At risk	500	-	17,552,734
Virtual education	144,011	-	213,989
Summer school	795,566	-	50,730
Career and postsecondary education	320,000	74	2,001,059
KPERS special retirement contribution	-	-	8,097,991
Preschool-aged at risk	205,920	-	821,397
Non-budgeted special purpose funds:			
Coke donation agreement	16,348	-	13,422
Textbook and student materials revolving	4,000,000	1,551	958,648
Civic Center	-	-	17,793
Building blocks grant	(27,482)	-	66,507
Gifts and grants	2,106,521	-	260,948
Contingency reserve	6,377,364	-	1,809,387
Private pay daycare	42,739	-	192,041
Special purpose federal grant funds:			
Pre-K pilot program	(6,359)	-	6,359
Title I	-	-	1,538,662
Title I migrant	-	-	390,145
Head start	(449,821)	60	2,905,476
Kansas early head start	(329,822)	-	1,609,072
Title III English language acquisition	(110,289)	-	486,991
Title IIA teacher quality	(64,155)	-	290,893
Program improvement/Carl Perkins	-	-	65,417
Title IV	(22,852)	-	112,810
Head start CARES Act	-	-	19,986
American Rescue Plan C6	(10,541)	-	173,580
ESSER II CARES Act	(164,696)	-	881,550
ESSER III CARES Act	(151,914)	13	3,710,715
McKinney Vento ARP-HCY II	(4,007)	-	18,363
District activity funds	440,419	-	904,024
Total special purpose funds	45,682,824	69,133	75,232,175

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 59,923,245	$ 5,326	$ 783,568	$ 788,894
20,000,169	268,303	609,114	877,417
79,923,414	273,629	1,392,682	1,666,311
60,728	744	-	744
4,830,074	500	-	500
19,203,688	17,869,072	14,422,387	32,291,459
5,697,885	3,757,131	-	3,757,131
466,776	504,000	-	504,000
8,513,697	1,800,000	-	1,800,000
17,543,550	9,684	-	9,684
158,000	200,000	-	200,000
134,575	711,721	-	711,721
2,001,133	320,000	-	320,000
8,097,991	-	-	-
978,856	48,461	6,141	54,602
8,275	21,495	-	21,495
1,517,321	3,442,878	48,061	3,490,939
17,793	-	-	-
71,000	(31,975)	-	(31,975)
275,239	2,092,230	115,017	2,207,247
1,836,751	6,350,000	1,586,986	7,936,986
175,962	58,818	-	58,818
-	-	-	-
1,538,662	-	-	-
545,600	(155,455)	383	(155,072)
2,860,669	(404,954)	548	(404,406)
1,353,931	(74,681)	116	(74,565)
437,876	(61,174)	-	(61,174)
226,738	-	-	-
79,079	(13,662)	-	(13,662)
89,958	-	-	-
19,986	-	-	-
163,039	-	-	-
716,854	-	-	-
3,995,972	(437,158)	72	(437,086)
16,490	(2,134)	-	(2,134)
725,092	619,351	-	619,351
84,359,240	36,624,892	16,179,711	52,804,603

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2023

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Bond and interest funds:			
Special assessment	$ 30,400	$ -	$ -
Bond and interest	9,214,014	-	14,682,884
Certificates of participation P & I 2010	2	-	-
Total bond and interest funds	9,244,416	-	14,682,884
Capital project fund:			
Construction	199,052	-	1
Business fund:			
Health care services reserve	9,071,534	-	6,585,200
Trust fund:			
Marilyn Shipley children literacy	5,196	-	573
Total reporting entity (excluding agency funds)	$ 64,917,836	$ 115,165	$ 175,937,030
Composition of cash balance:			
Checking accounts			
Money market accounts			
Certificates of deposit			
Kansas municipal investment pool			
Trust accounts:			
Money market accounts			
Petty cash			
Agency funds			
Total reporting entity (excluding agency funds)			

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 7	$ 30,393	$ -	$ 30,393
13,579,827	10,317,071	-	10,317,071
-	2	-	2
13,579,834	10,347,466	-	10,347,466
3,000	196,053	-	196,053
6,760,337	8,896,397	901,402	9,797,799
652	5,117	-	5,117
$ 184,626,477	$ 56,343,554	$ 18,473,795	$ 74,817,349

	$ 57,757,718
	10,168,674
	5,000,000
	2,022,588
	5,117
	90
	74,954,187
	(136,838)
	$ 74,817,349

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2023

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the District's financial statement. The financial statement, schedules, and notes are representations of the District's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

   Unified School District No. 443 is a municipal corporation governed by an elected seven-member board. This financial statement presents only Unified School District No. 443.

2. Basis of Presentation – Fund Accounting

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

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

   REGULATORY BASIS FUND TYPES

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

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

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

   Capital Project fund – used to account for debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

   Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service funds, etc.).

   Trust fund – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

Agency funds – used to report assets held by the municipal financial reporting entity in a purely custodial capacity (student organization funds).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (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.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), and bond and interest 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 fiscal 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 ten 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. For the current year, the municipality did hold a revenue neutral rate hearing.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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 ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. The following budget was amended in the current year:

Fund	Original budget	Amended budget
General	$ 59,957,860	$ 61,057,583
Preschool-Aged At Risk	978,857	1,027,317
At Risk	16,725,999	17,543,550

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 regulatory receipts 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 municipality 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 the certificate of participation fund, capital project fund, trust fund, business fund, agency funds, and the following special purpose funds:

Coke Donation Agreement
Textbook and Student Materials Revolving
Civic Center
Building Blocks Grant
Gifts and Grants
Contingency Reserve
Private Pay Daycare
Federal and State Grant Funds
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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and Investments and Restricted Cash

The District pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the District's cash balances. Unless specifically designated, all investment income is credited to funds designated by K.S.A. 10-131, K.S.A. 12-1677, and K.S.A. 72-6427. Investments are recorded at cost.

The cash in the Marilyn Shipley Children Literacy fund is restricted for the purchase of books.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, the State Department of Education, and legal representatives of the District.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although certain special purpose grant funds overspent their cash balances, according to K.S.A. 12-1664, the District is not prohibited from financing the federal share of a local program from current funds, if available.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Athletics fund at the Dodge City Middle School had a deficit balance of $1,972.

C. DEPOSITS AND INVESTMENTS

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

Investment Type	Fair Value	Maturities	Rating U.S.
Kansas Municipal Investment Pool	$ 2,022,588	Less than 1 year	AAAf

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 above.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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 9-1405. The District's allocation of investments as of June 30, 2023, was as follows:

Investments	Percentage of investments
Kansas Municipal Investment Pool	100.000%

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. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $72,931,509 and the bank balance was $78,820,948. Of the bank balance, $500,000 was covered by federal depository insurance and $78,320,948 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 issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2023, the District had invested $2,022,588 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 ten 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.

D. LONG-TERM DEBT

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

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
School building bonds – Series 2015-A Issued November 17, 2015 In the amount of $85,600,000 At interest rates of 2.00% to 5.00% Maturing March 1, 2028	$ 26,165,000	$ -	$ 3,925,000	$ 22,240,000	$1,259,800
Refunding bonds – Series 2021 Issued September 30, 2021 In the amount of $56,050,000 At interest rates of 0.261% to 1.872% Maturing September 1, 2031	56,050,000	-	7,740,000	48,310,000	655,027
	$82,215,000	$ -	$11,665,000	$70,550,000	$1,914,827

D. LONG-TERM DEBT (CONTINUED)

Current maturities of general obligation bonds and interest for the next five years and through maturity are as follows:

	Principal due	Interest due	Total due
2024	$ 9,565,000	$ 1,695,060	$ 11,260,060
2025	9,760,000	1,457,948	11,217,948
2026	10,005,000	1,195,199	11,200,199
2027	10,255,000	911,638	11,166,638
2028	10,545,000	608,100	11,153,100
2029-2032	20,420,000	728,372	21,148,372
Total	$ 70,550,000	$ 6,596,317	$ 77,146,317

E. DEFEASED DEBT

Series 2021 Refunding Bonds

On September 30, 2021, the District issued $56,050,000 in general obligation bonds with interest rates varying from 0.261% to 1.872% to advance refund $48,455,000 of outstanding 2015-A Series bonds with interest rates varying from 3.00% to 4.00%. The net proceeds of $55,493,468 ($56,050,000 less underwriters discount of $420,375 and issuance costs of $136,157) were deposited with an escrow agent to provide for the future debt service payments of the refunded portion of the 2015-A Series bonds. As a result, the refunded portion of the 2015-A Series bonds are considered to be defeased and the liability for those bonds has been removed from the long-term debt footnote.

The District advance refunded the callable portion of the 2015-A Series bonds to reduce its total debt service payments by $7,417,247 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of $2,413,573.

F. OPERATING LEASES

The District has entered into operating lease agreements for copier rental and maintenance, mail system equipment, and fiber optic networking. Rental payments for the current year totaled $222,750. The operating lease agreements expire at various dates through the year 2027.

The following is a yearly schedule of future minimum rental payments under the operating leases:

2024	$ 222,750
2025	159,961
2026	72,959
2027	40,000
	$ 495,670

G. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project commitments authorized	Cash disbursements and accounts payable to date	Remaining financial commitment
Memorial Stadium	$ 13,014,651	$ 8,672,383	$ 4,342,268
HVAC Upgrades	8,892,168	2,141,108	6,751,060
Fire Alarm	190,210	190,210	-
Highschool Parking Lot	1,902,758	695,347	1,207,411
Flooring Upgrades	183,000	183,000	-
Playground Improvements	561,416	561,416	-
Classroom Renovations	1,029,000	102,223	926,777
Roof Replacements	900,251	900,251	-
	$ 26,673,454	$ 13,445,938	$ 13,227,516

H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General	Parents as Teachers	$ 20,000	K.S.A. 72-5167
General	Bilingual Education	2,607,303	K.S.A. 72-5167
General	Capital Outlay	4,958,711	K.S.A. 72-5167
General	Food Service	11,128	K.S.A. 72-5167
General	Professional Development	600,253	K.S.A. 72-5167
General	Special Education	8,350,301	K.S.A. 72-5167
General	At Risk	13,760,702	K.S.A. 72-5167
General	Virtual Education	213,989	K.S.A. 72-5167
General	Career and Postsecondary Education	2,001,059	K.S.A. 72-5167
General	Preschool-Aged At Risk	821,397	K.S.A. 72-5167
General	Textbook and Student Materials Revolving	949,313	K.S.A. 72-5167
General	Contingency Reserve	1,809,387	K.S.A. 72-5167
Total General		36,103,543	
Supplemental General	Bilingual Education	2,222,665	K.S.A. 72-5143
Supplemental General	At Risk	3,792,032	K.S.A. 72-5143
Total Supplemental General		6,014,697	
Total operating transfers		$ 42,118,240	

I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other post-employment benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

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.

Death and disability other post-employment benefits. 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 was set at 1% for the year ended June 30, 2023.

Compensated absences. The District's policy is to recognize the costs of compensated absences when actually paid. District policies regarding vacation and sick pay permit full-time employees to earn five days of vacation at the close of the first year and ten days after each subsequent year of service up to ten years. After ten years of service, fifteen days are earned. Anniversary dates for vacation purposes are July 1st to correspond with the fiscal year of the District. Vacation time is prorated for new or separating employees who do not complete a full fiscal year of employment on a July 1 through June 30 cycle. Policies prohibit payment for vacation time in lieu of time off. Sick leave, for all employees, may be accumulated at the rate of twelve days per year up to a total accumulation of one hundred and five days. In the event of retirement, resignation, or termination of service, accumulated sick leave is lost. In the event of death, the beneficiary of the employee may receive payment for the amount of accumulated sick leave or one and one-half additional months' pay from the time of death, whichever is greater.

Section 125 plan. The District offers a Section 125 flexible benefit plan to all eligible employees. It is used for qualified insurance premiums, unreimbursed medical expenses, and qualified dependent care expenses. The plan is administered by a third-party administrator.

J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South 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 of 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.

J. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

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 statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20%, and 13.33% respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% respectively, for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 Legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $8,097,991 for the year ended June 30, 2023.

J. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $72,966,145. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the 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.

K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters, and medical needs of employees. The District purchases commercial insurance to cover these risks. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

The District has established an internal service fund to account for its medical self-insurance program and has entered into a partially self-funded agreement. This agreement allows the District to assume a limited amount of liability by self-insuring a portion of the employees' medical expenses. Premiums paid for an excess coverage insurance policy cover individual and family claims in excess of $75,000 and the District is also protected by an aggregate stop-loss protection provision, which limits its liability on total self-insurance claims for a contract period. Liabilities for unpaid claims are those claims that are unpaid at year end. Changes in the claims liability amount are as follows:

	Beginning of year liability	Claims and changes in estimates	Stop-loss reimbursement	Claim payments	End of year liability
2022	$ 663,671	$ 5,963,671	$ 691,482	$ 5,054,282	$ 881,578
2023	881,578	5,256,709	295,930	4,940,955	901,402

L. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and State pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2023.

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 6, 2023, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2023

Funds	Certified budget	Adjustment to comply with legal maximum budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General funds:						
General	$ 61,057,583	$ (1,161,850)	$ 27,512	$ 59,923,245	$ 59,923,245	$ -
Supplemental general	20,000,169	-	-	20,000,169	20,000,169	-
Special purpose funds:						
Parents as teachers	60,728	-	-	60,728	60,728	-
Bilingual education	5,346,099	-	-	5,346,099	4,830,074	516,025
Capital outlay	33,500,000	-	-	33,500,000	19,203,688	14,296,312
Food service	10,467,570	-	-	10,467,570	5,697,885	4,769,685
Professional development	504,000	-	-	504,000	466,776	37,224
Special education	9,798,829	-	-	9,798,829	8,513,697	1,285,132
At risk	17,543,550	-	-	17,543,550	17,543,550	-
Virtual education	250,000	-	-	250,000	158,000	92,000
Summer school	795,565	-	-	795,565	134,575	660,990
Career and postsecondary education	2,319,269	-	-	2,319,269	2,001,133	318,136
KPERS special retirement contribution	8,420,078	-	-	8,420,078	8,097,991	322,087
Preschool-aged at risk	1,027,317	-	-	1,027,317	978,856	48,461
Bond and interest funds:						
Special assessment	30,400	-	-	30,400	7	30,393
Bond and interest	13,579,827	-	-	13,579,827	13,579,827	-
Total	$ 184,700,984	$ (1,161,850)	$ 27,512	$ 183,566,646	$ 161,190,201	$ 22,376,445

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State sources:				
State aid - general	$ 52,495,610	$ 54,549,453	$ 55,165,646	$ (616,193)
State aid - special education	5,410,128	5,340,118	5,891,313	(551,195)
State aid - reimbursement	32,375	27,512	-	27,512
Mineral production tax and other	7,009	5,538	-	5,538
Total receipts	57,945,122	59,922,621	$ 61,056,959	$ (1,134,338)
Expenditures:				
Instruction	11,482,345	11,353,895	$ 16,067,570	$ 4,713,675
Student support services	35,053	39,484	36,038	(3,446)
Instructional support staff	408,602	416,382	383,227	(33,155)
General administration	740,089	835,674	1,096,711	261,037
School administration	224,680	262,821	175,474	(87,347)
Central services	1,786,482	1,964,633	1,982,166	17,533
Operations and maintenance	6,314,121	6,771,883	7,442,773	670,890
Student transportation services:				
Supervision	313,798	219,580	314,188	94,608
Vehicle operating services	1,400,780	1,449,062	1,697,395	248,333
Vehicle services and maintenance services	502,066	496,833	799,089	302,256
Other support services	-	-	17,300	17,300
Food service operations	-	9,229	-	(9,229)
Site improvement	7,499	226	-	(226)
Operating transfers	34,739,638	36,103,543	31,045,652	(5,057,891)
Adjustment to comply with legal maximum budget	-	-	(1,161,850)	(1,161,850)
Legal general fund budget	57,955,153	59,923,245	59,895,733	(27,512)
Adjustment for qualifying budget credit	-	-	27,512	27,512
Total expenditures	57,955,153	59,923,245	$ 59,923,245	$ -
Receipts over (under) expenditures	(10,031)	(624)		
Unencumbered cash, beginning of year	10,031	624		
Prior year canceled encumbrances	624	5,326		
Unencumbered cash, end of year	$ 624	$ 5,326		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 149,106	$ 125,827	$ 112,211	$ 13,616
Current tax	3,818,150	3,560,579	3,602,339	(41,760)
Delinquent tax	145,485	116,572	71,312	45,260
Motor vehicle tax	621,895	672,020	630,244	41,776
Recreational vehicle tax	4,626	4,974	4,017	957
In lieu of tax	42,940	43,477	-	43,477
State aid	14,380,183	14,990,127	14,990,127	-
Total receipts	19,162,385	19,513,576	$ 19,410,250	$ 103,326
Expenditures:				
Instruction	975,859	1,804,901	$ 1,955,070	$ 150,169
Student support services	1,380,149	1,388,602	1,600,255	211,653
Instructional support staff	1,112,050	1,023,301	1,178,326	155,025
General administration	505,982	306,976	526,813	219,837
School administration	4,830,529	4,890,354	4,997,799	107,445
Central services	870,648	1,329,615	920,673	(408,942)
Operations and maintenance	3,278,800	3,241,723	3,276,733	35,010
Student transportation services:				
Supervision	2,209	-	-	-
Other support services	-	-	200	200
Operating transfers	6,312,410	6,014,697	5,544,300	(470,397)
Total expenditures	19,268,636	20,000,169	$ 20,000,169	$ -
Receipts over (under) expenditures	(106,251)	(486,593)		
Unencumbered cash, beginning of year	817,989	714,190		
Prior year canceled encumbrances	2,452	40,706		
Unencumbered cash, end of year	$ 714,190	$ 268,303		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

PARENTS AS TEACHERS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 40,742	$ 40,485	$ 40,485	$ -
Transfer from general fund	20,371	20,000	19,256	744
Total receipts	61,113	60,485	$ 59,741	$ 744
Expenditures:				
Student support services	51,942	51,929	$ 53,178	$ 1,249
Instructional support staff	6,463	3,232	4,000	768
School administration	2,000	2,000	-	(2,000)
Central services	708	3,567	3,550	(17)
Total expenditures	61,113	60,728	$ 60,728	$ -
Receipts over (under) expenditures	-	(243)		
Unencumbered cash, beginning of year	987	987		
Unencumbered cash, end of year	$ 987	$ 744		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from:				
General fund	$ 3,630,712	$ 2,607,303	$ 3,993,589	$(1,386,286)
Supplemental general fund	1,296,779	2,222,665	1,352,011	870,654
Total receipts	4,927,491	4,829,968	$ 5,345,600	$ (515,632)
Expenditures:				
Instruction	4,435,680	4,318,972	$ 4,822,340	$ 503,368
Student support services	124,261	-	128,513	128,513
Instructional support staff	-	126,246	-	(126,246)
School administration	372,132	384,856	395,246	10,390
Total expenditures	4,932,073	4,830,074	$ 5,346,099	$ 516,025
Receipts over (under) expenditures	(4,582)	(106)		
Unencumbered cash, beginning of year	5,040	500		
Prior year canceled encumbrances	42	106		
Unencumbered cash, end of year	$ 500	$ 500		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 58,841	$ 60,253	$ 52,670	$ 7,583
Current tax	1,889,022	1,948,227	1,962,737	(14,510)
Delinquent tax	59,612	52,430	35,230	17,200
Motor vehicle tax	257,773	277,670	267,047	10,623
Recreational vehicle tax	1,924	2,051	1,701	350
Interest	18,996	338,389	50,000	288,389
State aid	1,549,329	1,690,907	1,690,907	-
Other	457,920	226,772	500,000	(273,228)
Transfer from general fund	7,497,629	4,958,711	1,818,197	3,140,514
Total receipts	11,791,046	9,555,410	$ 6,378,489	$ 3,176,921
Expenditures:				
Instruction	39,898	136,126	$ 1,000,000	$ 863,874
General administration	13,873	127,224	500,000	372,776
Central services	-	-	500,000	500,000
Operations and maintenance	2,396,257	971,307	12,000,000	11,028,693
Other support services	-	-	500,000	500,000
Facility acquisition and construction services:				
Land improvement	-	-	1,000,000	1,000,000
Architectural and engineering services	217,811	452,286	500,000	47,714
Building additions	85,155	663,916	-	(663,916)
Site improvement	404,885	1,927,163	10,000,000	8,072,837
Building improvements	1,661,907	14,925,666	7,500,000	(7,425,666)
Total expenditures	4,819,786	19,203,688	$ 33,500,000	$ 14,296,312
Receipts over (under) expenditures	6,971,260	(9,648,278)		
Unencumbered cash, beginning of year	20,476,629	27,450,024		
Prior year canceled encumbrances	2,135	67,326		
Unencumbered cash, end of year	$ 27,450,024	$ 17,869,072		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 6,703,654	$ 5,805,904	$ 6,778,530	$ (972,626)
State aid	42,052	46,113	48,843	(2,730)
Interest	34	34	-	34
Charges for services	92,571	581,022	616,675	(35,653)
Other	24,469	12,287	-	12,287
Transfer from general fund	8,222	11,128	25,000	(13,872)
Total receipts	6,871,002	6,456,488	$ 7,469,048	$ (1,012,560)
Expenditures:				
Operations and maintenance	43,428	34,440	$ 50,000	$ 15,560
Food service operations	5,209,558	5,663,445	10,417,570	4,754,125
Total expenditures	5,252,986	5,697,885	$ 10,467,570	$ 4,769,685
Receipts over (under) expenditures	1,618,016	758,603		
Unencumbered cash, beginning of year	1,380,509	2,998,525		
Prior year canceled encumbrances	-	3		
Unencumbered cash, end of year	$ 2,998,525	$ 3,757,131		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ -	$ 45,185	$ 28,733	$ 16,452
Transfer from general fund	230,000	600,253	150,000	450,253
Total receipts	230,000	645,438	$ 178,733	$ 466,705
Expenditures:				
Instruction	41,411	-	$ -	$ -
Student support services	3,428	1,596	-	(1,596)
Instructional support staff	360,243	465,180	504,000	38,820
Total expenditures	405,082	466,776	$ 504,000	$ 37,224
Receipts over (under) expenditures	(175,082)	178,662		
Unencumbered cash, beginning of year	500,303	325,338		
Prior year canceled encumbrances	117	-		
Unencumbered cash, end of year	$ 325,338	$ 504,000		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 160,752	$ 163,396	$ 163,396	$ -
Transfer from:				
General fund	6,326,330	8,350,301	7,835,446	514,855
Supplemental general fund	1,672,523	-	-	-
Total receipts	8,159,605	8,513,697	$ 7,998,842	$ 514,855
Expenditures:				
Instruction	7,969,261	8,311,303	$ 9,501,029	$ 1,189,726
Student support services	35	-	1,500	1,500
Student transportation services:				
Vehicle operating service	177,047	184,538	296,300	111,762
Vehicle services and maintenance services	22,492	17,856	-	(17,856)
Total expenditures	8,168,835	8,513,697	$ 9,798,829	$ 1,285,132
Receipts over (under) expenditures	(9,230)	-		
Unencumbered cash, beginning of year	1,809,230	1,800,000		
Unencumbered cash, end of year	$ 1,800,000	$ 1,800,000		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

AT RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from:				
General fund	$ 12,171,128	$ 13,760,702	$ 13,760,702	$ -
Supplemental general fund	3,343,108	3,792,032	3,782,348	9,684
Total receipts	15,514,236	17,552,734	$ 17,543,050	$ 9,684
Expenditures:				
Instruction	14,112,223	15,546,708	$ 16,041,538	$ 494,830
Student support services	1,194,658	1,508,689	1,282,302	(226,387)
Instructional support staff	-	270,566	-	(270,566)
School administration	212,401	217,587	219,710	2,123
Total expenditures	15,519,282	17,543,550	$ 17,543,550	$ -
Receipts over (under) expenditures	(5,046)	9,184		
Unencumbered cash, beginning of year	5,415	500		
Prior year canceled encumbrances	131	-		
Unencumbered cash, end of year	$ 500	$ 9,684		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 200,000	$ 213,989	$ 250,000	$ (36,011)
Expenditures:				
Instruction	143,803	158,000	$ 250,000	$ 92,000
Receipts over (under) expenditures	56,197	55,989		
Unencumbered cash, beginning of year	87,814	144,011		
Unencumbered cash, end of year	$ 144,011	$ 200,000		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ 77,215	$ 50,730	$ -	$ 50,730
Expenditures:				
Instruction	126,609	123,153	$ 739,065	$ 615,912
Student transportation services	6,089	11,422	56,500	45,078
Total expenditures	132,698	134,575	$ 795,565	$ 660,990
Receipts over (under) expenditures	(55,483)	(83,845)		
Unencumbered cash, beginning of year	851,049	795,566		
Unencumbered cash, end of year	$ 795,566	$ 711,721		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 1,854,636	$ 2,001,059	$ 2,000,000	$ 1,059
Expenditures:				
Instruction	1,686,903	1,835,399	$ 2,147,868	$ 312,469
Student support services	65,630	67,217	68,647	1,430
School administration	40,714	38,775	40,698	1,923
Operations and maintenance	57,900	59,742	62,056	2,314
Total expenditures	1,851,147	2,001,133	$ 2,319,269	$ 318,136
Receipts over (under) expenditures	3,489	(74)		
Unencumbered cash, beginning of year	316,511	320,000		
Prior year canceled encumbrances	-	74		
Unencumbered cash, end of year	$ 320,000	$ 320,000		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 7,654,616	$ 8,097,991	$ 8,420,078	$ (322,087)
Expenditures:				
Instruction	4,507,803	4,465,670	$ 4,958,584	$ 492,914
Student support services	550,367	491,861	605,404	113,543
Instructional support staff	192,131	691,765	211,344	(480,421)
General administration	208,971	173,423	229,868	56,445
School administration	674,372	711,993	741,809	29,816
Central services	303,888	320,126	334,277	14,151
Operations and maintenance	687,385	708,776	756,124	47,348
Student transportation services	204,378	219,536	224,816	5,280
Food service operations	325,321	314,841	357,852	43,011
Total expenditures	7,654,616	8,097,991	$ 8,420,078	$ 322,087
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

PRESCHOOL-AGED AT RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 750,607	$ 821,397	$ 821,397	$ -
Expenditures:				
Instruction	393,588	408,810	$ 546,594	$ 137,784
Student support services	41,652	52,726	208,251	155,525
Instructional support staff	2,500	13,032	-	(13,032)
General administration	36,473	24,110	-	(24,110)
School administration	33,888	17,756	72,353	54,597
Central services	930	16,800	65,119	48,319
Operations and maintenance	23,148	436,509	120,000	(316,509)
Food service operations	12,508	9,113	-	(9,113)
Other support services	-	-	15,000	15,000
Total expenditures	544,687	978,856	$ 1,027,317	$ 48,461
Receipts over (under) expenditures	205,920	(157,459)		
Unencumbered cash, beginning of year	-	205,920		
Unencumbered cash, end of year	$ 205,920	$ 48,461		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2023

	Coke Donation Agreement	Textbook and Student Materials Revolving	Civic Center
Receipts:			
Donations	$ 13,422	$ -	$ -
State aid	-	-	-
Fees	-	9,335	17,793
Transfer from general fund	-	949,313	-
Total receipts	13,422	958,648	17,793
Expenditures:			
Instruction	8,275	1,515,449	-
Student support services	-	-	-
Central services	-	-	-
Operations and maintenance	-	-	-
Student transportation services	-	-	-
Civic Center operations	-	-	17,793
Other support services	-	1,872	-
Facility acquisition and construction services	-	-	-
Community service operations	-	-	-
Total expenditures	8,275	1,517,321	17,793
Receipts over (under) expenditures	5,147	(558,673)	-
Unencumbered cash (deficit), beginning of year	16,348	4,000,000	-
Prior year canceled encumbrances	-	1,551	-
Unencumbered cash (deficit), end of year	$ 21,495	$ 3,442,878	$ -

See Independent Auditor's Report.

Building Blocks Grant	Gifts and Grants	Contingency Reserve	Private Pay Daycare	Total
$ -	$ 260,948	$ -	$ -	$ 274,370
66,507	-	-	-	66,507
-	-	-	192,041	219,169
-	-	1,809,387	-	2,758,700
66,507	260,948	1,809,387	192,041	3,318,746
28,154	116,816	1,564,266	-	3,232,960
15,652	2,500	-	-	18,152
-	15,000	1,192	-	16,192
-	-	271,293	-	271,293
27,194	2,817	-	-	30,011
-	-	-	-	17,793
-	9,203	-	-	11,075
-	128,828	-	-	128,828
-	75	-	175,962	176,037
71,000	275,239	1,836,751	175,962	3,902,341
(4,493)	(14,291)	(27,364)	16,079	(583,595)
(27,482)	2,106,521	6,377,364	42,739	12,515,490
-	-	-	-	1,551
$ (31,975)	$ 2,092,230	$ 6,350,000	$ 58,818	$ 11,933,446

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL PURPOSE FEDERAL GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2023

	Pre-K Pilot Program	Title I	Title I Migrant	Head Start	Kansas Early Head Start
Receipts:					
Federal aid	$ 6,359	$ 1,538,662	$ 390,145	$ 2,346,968	$ 1,143,819
State aid	-	-	-	-	465,253
Third party in-kind match	-	-	-	558,508	-
Total receipts	6,359	1,538,662	390,145	2,905,476	1,609,072
Expenditures:					
Instruction	-	836,605	330,244	1,619,571	748,108
Student support services	-	-	-	608,295	440,437
Instructional support staff	-	531,946	50,498	86,638	3,996
General administration	-	170,111	152,706	238,697	125,304
School administration	-	-	-	151,553	3,731
Central services	-	-	-	53,167	16,720
Operations and maintenance	-	-	-	53,034	-
Student transportation services	-	-	12,152	25,582	-
Food service operations	-	-	-	24,132	15,635
Community service operations	-	-	-	-	-
Total expenditures	-	1,538,662	545,600	2,860,669	1,353,931
Receipts over (under) expenditures	6,359	-	(155,455)	44,807	255,141
Unencumbered cash (deficit), beginning of year	(6,359)	-	-	(449,821)	(329,822)
Prior year canceled encumbrances	-	-	-	60	-
Unencumbered cash (deficit), end of year	$ -	$ -	$ (155,455)	$ (404,954)	$ (74,681)

Title III English Language Acquisition	Title IIA Teacher Quality	Program Improvement/ Carl Perkins	Title IV	Head Start CARES Act
$ 486,991	$ 290,893	$ 65,417	$ 112,810	$ 19,986
-	-	-	-	-
-	-	-	-	-
486,991	290,893	65,417	112,810	19,986
312,626	51,593	70,221	71,111	-
-	-	-	18,177	-
111,917	173,678	-	-	-
5,626	1,467	2,858	670	-
277	-	-	-	-
-	-	6,000	-	-
-	-	-	-	19,986
7,430	-	-	-	-
-	-	-	-	-
-	-	-	-	-
437,876	226,738	79,079	89,958	19,986
49,115	64,155	(13,662)	22,852	-
(110,289)	(64,155)	-	(22,852)	-
-	-	-	-	-
$ (61,174)	$ -	$ (13,662)	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL PURPOSE FEDERAL GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2023

	American Rescue Plan C6	ESSER II CARES Act	ESSER III CARES Act	McKinney Vento ARP-HCY II	Total
Receipts:					
Federal aid	$ 173,580	$ 881,550	$ 3,710,715	$ 18,363	$ 11,186,258
State aid	-	-	-	-	465,253
Third party in-kind match	-	-	-	-	558,508
Total receipts	173,580	881,550	3,710,715	18,363	12,210,019
Expenditures:					
Instruction	49,368	648,274	492,758	1,520	5,231,999
Student support services	34,965	10,269	60,298	-	1,172,441
Instructional support staff	313	58,311	3,035,091	-	4,052,388
General administration	-	-	15,347	-	712,786
School administration	6,331	-	86,072	-	247,964
Central services	-	-	41,088	-	116,975
Operations and maintenance	46,168	-	116,485	-	235,673
Student transportation services	25,894	-	51,345	14,970	137,373
Food service operations	-	-	93,650	-	133,417
Community service operations	-	-	3,838	-	3,838
Total expenditures	163,039	716,854	3,995,972	16,490	12,044,854
Receipts over (under) expenditures	10,541	164,696	(285,257)	1,873	165,165
Unencumbered cash (deficit), beginning of year	(10,541)	(164,696)	(151,914)	(4,007)	(1,314,456)
Prior year canceled encumbrances	-	-	13	-	73
Unencumbered cash (deficit), end of year	$ -	$ -	$ (437,158)	$ (2,134)	$ (1,149,218)

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL ASSESSMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts	$ -	$ -	$ -	$ -
Expenditures:				
Site improvement services	7	7	$ 30,400	$ 30,393
Receipts over (under) expenditures	(7)	(7)		
Unencumbered cash, beginning of year	30,407	30,400		
Unencumbered cash, end of year	$ 30,400	$ 30,393		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2023		
	2022	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 68,863	$ 93,001	$ 87,526	$ 5,475
Current tax	2,818,916	3,254,765	3,296,367	(41,602)
Delinquent tax	76,702	72,690	52,734	19,956
Motor vehicle tax	326,863	356,194	341,875	14,319
Recreational vehicle tax	2,420	2,588	2,179	409
In lieu of tax	31,751	39,784	-	39,784
State aid	4,755,650	10,863,862	10,863,862	-
Bond premiums	3,143	-	-	-
Total receipts	8,084,308	14,682,884	$ 14,644,543	$ 38,341
Expenditures:				
Debt service:				
Principal	3,785,000	11,665,000	$ 11,665,000	$ -
Interest	2,472,433	1,914,827	1,914,827	-
Total expenditures	6,257,433	13,579,827	$ 13,579,827	$ -
Receipts over (under) expenditures	1,826,875	1,103,057		
Unencumbered cash, beginning of year	7,387,139	9,214,014		
Unencumbered cash, end of year	$ 9,214,014	$ 10,317,071		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

CERTIFICATES OF PARTICIPATION P & I 2010 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts	$ -	$ -
Expenditures	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning of year	2	2
Unencumbered cash, end of year	$ 2	$ 2

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

CONSTRUCTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:		
Interest	$ -	$ 1
Expenditures:		
Debt issuance costs	3,000	3,000
Receipts over (under) expenditures	(3,000)	(2,999)
Unencumbered cash, beginning of year	202,052	199,052
Unencumbered cash, end of year	$ 199,052	$ 196,053

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

HEALTH CARE SERVICES RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:		
Interest	$ 2,894	$ 2,892
Employee withholdings	5,754,569	5,612,981
Cobra/retirees	95,438	104,923
Health forfeitures	567,224	568,474
Reinsurance	691,482	295,930
Total receipts	7,111,607	6,585,200
Expenditures:		
Insurance premiums	1,439,575	1,503,268
Payment of claims	5,963,672	5,256,709
Other	360	360
Total expenditures	7,403,607	6,760,337
Receipts over (under) expenditures	(292,000)	(175,137)
Unencumbered cash, beginning of year	9,363,534	9,071,534
Unencumbered cash, end of year	$ 9,071,534	$ 8,896,397

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

MARILYN SHIPLEY CHILDREN LITERACY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2022	2023
Receipts:		
Gain (loss) on investments	$ (1,043)	$ 573
Expenditures:		
Grants paid	-	652
Receipts over (under) expenditures	(1,043)	(79)
Unencumbered cash, beginning of year	6,239	5,196
Unencumbered cash, end of year	$ 5,196	$ 5,117

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2023

Funds	Beginning unencumbered cash balance	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Gate receipts:						
Dodge City High School:						
Athletics	$ 38,487	$ 121,287	$ 76,121	$ 83,653	$ -	$ 83,653
Coffee club	2,310	4,389	3,375	3,324	-	3,324
Club services	164	-	-	164	-	164
Advertising	68,727	28,900	32,431	65,196	-	65,196
Tournament of Champions	60,495	29,968	18,246	72,217	-	72,217
WAC medals	800	10,000	9,379	1,421	-	1,421
Baseball	500	682	512	670	-	670
Boys basketball	385	676	965	96	-	96
Girls basketball	1,894	2,743	3,228	1,409	-	1,409
Bowling	98	1,657	1,696	59	-	59
Boys cross country	3,020	9,401	6,528	5,893	-	5,893
Girls cross country	67	3,649	2,426	1,290	-	1,290
Girls golf	-	2,282	1,445	837	-	837
Golf	1,658	2,525	1,402	2,781	-	2,781
Softball	114	1,842	1,655	301	-	301
Soccer	224	25,714	23,588	2,350	-	2,350
Boys tennis	240	118	139	219	-	219
Girls tennis	772	290	401	661	-	661
Track	7,306	1,000	2,765	5,541	-	5,541
Volleyball	135	-	-	135	-	135
Wrestling	4,981	8,951	11,043	2,889	-	2,889
Weight room	3,399	6,371	5,129	4,641	-	4,641
Athletic training	800	655	991	464	-	464
Gate receipts	35,208	91,794	127,002	-	-	-
Honors banquet	2,657	-	773	1,884	-	1,884
Football	1,040	4,613	4,354	1,299	-	1,299
Swimming	-	291	-	291	-	291
Subtotal High School	235,481	359,798	335,594	259,685	-	259,685
Dodge City Middle School:						
Athletics	3,054	39,887	44,913	(1,972)	-	(1,972)
Comanche Middle School:						
Coyote athletics	1,412	43,526	40,959	3,979	-	3,979
Total gate receipts	239,947	443,211	421,466	261,692	-	261,692
School projects:						
District-wide:						
Mechanics	5,810	6,005	5,065	6,750	-	6,750
Floral design	9,017	-	1,152	7,865	-	7,865
Greenhouse	3,532	1,416	1,440	3,508	-	3,508
Livestock	13,805	8,079	9,464	12,420	-	12,420
Woodworking	8,928	5,469	7,290	7,107	-	7,107
Building trades - house	53,876	284,101	152,805	185,172	-	185,172
Building trades - non/house	324	5,450	3,269	2,505	-	2,505
Food service	2,741	-	-	2,741	-	2,741
Comanche business partner	1,066	552	677	941	-	941
DCHS - Drama/Forensics	441	-	-	441	-	441
Bright Beginnings courtesy	985	3,065	2,446	1,604	-	1,604
Migrant	3,513	-	-	3,513	-	3,513
The Learning Center	5,539	9,326	5,074	9,791	-	9,791
Money market interest	23,853	31	-	23,884	-	23,884
DCHS - Alumni Association	4,303	-	-	4,303	-	4,303
Subtotal District-wide	137,733	323,494	188,682	272,545	-	272,545

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2023

Funds	Beginning unencumbered cash balance	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
School projects (continued):						
Dodge City High School:						
Basketball scoring table	$ 4,102	$ 5,000	$ 2,000	$ 7,102	$ -	$ 7,102
ID	2,215	675	-	2,890	-	2,890
Scholar bowl	100	-	-	100	-	100
Yearbook	4,009	9,356	8,933	4,432	-	4,432
Activity improvements 2017	3,566	4,096	7,425	237	-	237
Concessions	15,503	15,894	11,967	19,430	-	19,430
Demon bean	4,095	15,339	14,805	4,629	-	4,629
Lost equipment	362	-	-	362	-	362
Team store	1,721	35,071	28,660	8,132	-	8,132
Subtotal High School	35,673	85,431	73,790	47,314	-	47,314
Dodge City Middle School:						
Library/book fair	54	1,733	-	1,787	-	1,787
Students & building needs	1,079	-	730	349	-	349
Art smart	78	-	-	78	-	78
KS school health survey	236	-	-	236	-	236
Partners in education	183	-	-	183	-	183
Students in need	78	-	-	78	-	78
T-shirts	754	3,477	-	4,231	-	4,231
Learning tree	24	-	-	24	-	24
Student testing rewards	87	-	-	87	-	87
Information technology	344	-	-	344	-	344
Newcomers	543	500	-	1,043	-	1,043
Special activities	1,699	-	-	1,699	-	1,699
Yearbook	-	2,878	-	2,878	-	2,878
Subtotal Middle School	5,159	8,588	730	13,017	-	13,017
Comanche Middle School:						
Library/book fair	231	472	190	513	-	513
T-shirts	258	16,326	15,812	772	-	772
Subtotal Comanche	489	16,798	16,002	1,285	-	1,285
Soule Elementary	1,551	468	1,401	618	-	618
Beeson Elementary	155	-	-	155	-	155
Central Elementary	2,597	181	1,433	1,345	-	1,345
Linn Elementary	4,727	2,237	1,664	5,300	-	5,300
Miller Elementary	545	9,702	7,932	2,315	-	2,315
Northwest Elementary	8,809	9,451	9,753	8,507	-	8,507
Sunnyside Elementary	850	1,941	1,630	1,161	-	1,161
Ross Elementary	2,184	2,522	609	4,097	-	4,097
Total school projects	200,472	460,813	303,626	357,659	-	357,659
Total district activity funds	$ 440,419	$ 904,024	$ 725,092	$ 619,351	$ -	$ 619,351

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2023

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Student activity funds:				
Dodge City High School:				
Art club	$ 1,372	$ 1,101	$ 1,612	$ 861
Board game club	49	-	-	49
Band	53,956	169,952	176,292	47,616
Student band account	21,241	495	6,368	15,368
Broadcasting	2,008	500	250	2,258
FBLA	3,992	1,049	945	4,096
Cheerleaders	593	12,136	12,392	337
Chorus	6,821	20,931	20,958	6,794
Class of 2022	2,043	-	2,043	-
Class of 2023	780	1,495	150	2,125
Class of 2024	2,400	3,437	5,582	255
Class of 2025	1,200	2,530	-	3,730
Class of 2026	-	1,200	-	1,200
Color guard	24	-	-	24
Debate	2,764	1,907	2,848	1,823
Drama club	1,853	969	1,867	955
Drill team	6,239	25,024	28,520	2,743
International club	152	-	-	152
FFA	3,180	4,761	4,268	3,673
FCCLA	7,602	4,547	5,866	6,283
Forensics	2,641	4,095	4,144	2,592
HOSA	1,280	200	298	1,182
Heritage panel	1,255	-	-	1,255
NHS	1,348	200	911	637
Orchestra	810	14,252	14,842	220
Orchestra student accounts	561	-	245	316
Outdoor club	344	-	-	344
SADD	3,191	200	3,391	-
Student council	2,061	5,562	5,141	2,482
Demon designs	1,396	7,924	8,650	670
FCA	630	2,231	2,290	571
Skills USA	3,941	320	2,800	1,461
Gay-straight alliance	157	-	13	144
Groups	373	-	-	373
Be the 1	327	25	180	172
Biology/herpetology club	53	-	-	53
Anime club	710	-	96	614
PSAT	-	813	-	813
A/P test	-	4,102	4,102	-
Subtotal High School	139,347	291,958	317,064	114,241

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2023

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Student activity funds (continued):				
Dodge City Middle School:				
Student council	$ 326	$ 11,835	$ 10,272	$ 1,889
DCMS heritage panel	210	-	-	210
Drill team	7,034	7,739	7,394	7,379
Wrestling	63	-	-	63
Pep club	20	-	-	20
Spirit club	5,347	15,727	21,071	3
NJHS	1,184	-	212	972
Scholars bowl	130	-	50	80
Chorus	50	-	-	50
Drama club	63	-	-	63
Subtotal Middle School	14,427	35,301	38,999	10,729
Comanche Middle School:				
Student council	2,458	1,680	3,506	632
Drill team	1,951	7,445	6,764	2,632
Spirit club	2,494	11,834	11,868	2,460
JR NHS	416	-	-	416
Buddy group	277	-	-	277
Chorus	1,272	5,490	3,828	2,934
Miscellaneous student income	11	-	-	11
Student and building needs	324	-	-	324
MS-WAC music festival	1,520	-	650	870
Students in need	71	-	-	71
Subtotal Comanche	10,794	26,449	26,616	10,627
Northwest Elementary:				
Student council	594	-	443	151
District-wide:				
Alt Ed - student activity	-	138	-	138
Subtotal student activity funds	165,162	353,846	383,122	135,886
Clearing funds:				
Sales tax	855	5,712	5,615	952
Total agency funds	$ 166,017	$ 359,558	$ 388,737	$ 136,838

See Independent Auditor's Report.

APPENDICES

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INDEPENDENT AUDITOR'S 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*

Board of Education
Unified School District No. 443
Dodge City, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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. 443, Dodge City, Kansas as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise Unified School District No. 443's basic financial statement, and have issued our report thereon dated December 6, 2023. Our report on the financial statement disclosed that, as described in Note A to the financial statement, the District has prepared this financial statement on the basis of the financial reporting provisions of the *Kansas Municipal Auditing and Accounting Guide*, which is a 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. 443's 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 opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 443's 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 financial statement. 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*.

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 Unified School District No. 443'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.

Kennedy McKee & Company LLP

December 6, 2023

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

Board of Education
Unified School District No. 443
Dodge City, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 443's 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 the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 443 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 443 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 the District's 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 the District's federal programs.

Auditor's 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 the District's 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 the District's 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Kennedy McKee & Company LLP

December 6, 2023

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2023

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Unencumbered cash (deficit) beginning of year	Canceled encumbrances	Receipts	Expenditures	Unencumbered cash (deficit) end of year
U.S. Department of Agriculture							
Passed through Kansas Department of Education:							
School Breakfast Program	10.553	D0443	$ -	$ -	$ 1,256,815	$ 1,256,815	$ -
National School Lunch Program	10.555	D0443	1,450,668	-	3,675,174	3,567,153	1,558,689
Summer Food Service Program for Children	10.559	D0443	-	-	688,414	688,414	-
Fresh Fruit and Vegetables Program	10.582	D0443	-	-	185,502	185,502	-
Total U.S. Department of Agriculture			1,450,668	-	5,805,905	5,697,884	1,558,689
U.S. Department of Education							
Passed through Kansas Department of Education:							
Title I:							
Title I - 2022-23 Carryover	84.010A	D0443	-	-	241,432	241,432	-
Title I - 2022-23 Carryover	84.010A	D0443	-	-	1,297,230	1,297,230	-
			-	-	1,538,662	1,538,662	-
Migrant - 2022-23	84.011A	D0443	-	-	390,145	545,600	(155,455)
Carl Perkins - Program Improvement	84.048A	D0443	-	-	65,417	79,079	(13,662)
Title III:							
English Language Acquisition 2021-22	84.365A	D0443	(47,229)	-	47,229	-	-
English Language Acquisition 2022-23	84.365A	D0443	-	-	221,922	245,512	(23,590)
English Language Acquisition 2022-23 Carryover	84.365A	D0444	-	-	48,035	48,035	-
Immigrant Carryover 2022-23	84.365A	D0443	-	-	39,962	77,547	(37,585)
Immigrant 2021-22	84.365A	D0443	(63,060)	-	63,059	(1)	-
English Language Acquisition 2022-23 Carryover	84.365A	D0443	-	-	66,784	66,783	1
			(110,289)	-	486,991	437,876	(61,174)
Title IIA:							
Teacher Quality - 2022-23 Carryover	84.367A	D0443	-	-	29,676	29,676	-
Teacher Quality - 2022-23	84.367A	D0443	-	-	197,062	197,062	-
Teacher Quality - 2021-22	84.367A	D0443	(64,155)	-	64,155	-	-
			(64,155)	-	290,893	226,738	-
Title VI - State Assessments	84.369A	D0443	-	-	1,493	1,493	-
Title IV:							
Student Support and Academic Enrichment 2021-22	84.424A	D0443	(22,852)	-	22,852	-	-
Student Support and Academic Enrichment 2022-23	84.424A	D0443	-	-	89,958	89,958	-
			(22,852)	-	112,810	89,958	-
COVID-19 Elementary and Secondary School Emergency Relief:							
COVID-19 - ESSER SPED	84.425D	D0443	-	-	163,396	163,396	-
COVID-19 - ESSER II	84.425D	D0443	(164,696)	-	881,550	716,854	-
COVID-19 - ESSER III	84.425U	D0443	(151,914)	13	3,710,715	3,995,972	(437,158)
COVID-19 - American Rescue Plan Act Education for Homeless Children and Youth (ARP-HCY)	84.425W	D0443	(4,007)	-	18,363	16,490	(2,134)
			(320,617)	13	4,774,024	4,892,712	(439,292)
Total U.S. Department of Education			(517,913)	13	7,660,435	7,812,118	(669,583)

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended June 30, 2023

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Unencumbered cash (deficit) beginning of year	Canceled encumbrances	Receipts	Expenditures	Unencumbered cash (deficit) end of year
U.S. Department of Health and Human Services							
Direct Program:							
Head Start - 2022-23	93.600	N/A	$ -	$ -	$ 1,873,923	$ 2,274,336	$ (400,413)
Head Start T/TA - 2022-23	93.600	N/A	-	-	23,399	27,940	(4,541)
Head Start - 2021-22	93.600	N/A	(449,362)	60	449,187	(115)	-
Head Start T/TA - 2021-22	93.600	N/A	(458)	-	458	-	-
			(449,820)	60	2,346,967	2,302,161	(404,954)
COVID-19 - Head Start CARES Act	93.600	N/A	-	-	19,986	19,986	-
COVID-19 - Head Start ARP Act C6	93.600	N/A	(10,542)	-	173,580	163,038	-
			(10,542)	-	193,566	183,024	-
Passed through Kansas Department of Education:							
Temporary Assistance for Needy Families:							
Pre-K Pilot 2021-22	93.558	D0443	(6,359)	-	6,359	-	-
Passed through Kansas Department for Children and Families:							
Temporary Assistance for Needy Families:							
Kansas Early Head Start Visitation 2022-23	93.558	EES-2023-KEHSHV-01	-	-	334,430	361,600	(27,170)
Kansas Early Head Start Visitation 2021-22	93.558	EES-2022-KEHSHV-01	(101,447)	-	101,447	-	-
			(101,447)	-	435,877	361,600	(27,170)
Child Care and Development Fund:							
Kansas Early Head Start - 2022-23	93.596	EES-2023-KEHSCCP-01	(10,106)	-	489,672	527,078	(47,512)
Kansas Early Head Start - 2021-22	93.596	EES-2022-KEHSCCP-01	(218,268)	-	218,268	-	-
			(228,374)	-	707,940	527,078	(47,512)
Total U.S. Department of Health and Human Services			(796,542)	60	3,690,709	3,373,863	(479,636)
Total federal assistance			$ 136,213	$ 73	$ 17,157,049	$ 16,883,865	$ 409,470

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2023

A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Unified School District No. 443 under programs of the federal government for the year ended June 30, 2023. The information in the 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). 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, changes in net assets, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the *Kansas Municipal Audit and Accounting Guide* (as described in Note A to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

B. BASIS OF ACCOUNTING

Expenditures reported on the Schedule are prepared using the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

C. INDIRECT COST RATE

The District has not elected to use the 10% de minimis cost rate as allowed under the Uniform Guidance.

D. AWARDS PASSED-THROUGH TO SUBRECIPIENTS

The District did not pass-through any awards to subrecipients.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2023

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an adverse opinion on whether the financial statement of Unified School District No. 443 was prepared in accordance with GAAP.

2. No significant deficiencies or material weaknesses relating to the audit of the financial statement are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards.*

3. No instances of noncompliance material to the financial statement of Unified School District No. 443, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

4. No significant deficiencies or material weaknesses relating to the audit of internal control over major federal award programs were reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the major federal award programs for Unified School District No. 443 expresses an unmodified opinion on all major federal programs.

6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this schedule.

7. The programs tested as a major programs included:

Title I Program	CFDA 84.010A
COVID-19 - Elementary and Secondary School Emergency Relief Fund	CFDA 84.425D, 84.425U
COVID-19 – Elementary and Secondary School Emergency Relief - Homeless Children and Youth	CFDA 84.425W
Head Start Program	CFDA 93.600

8. The threshold for distinguishing Type A and B programs was $750,000.

9. Unified School District No. 443 did not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None noted.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None noted.