UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

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

YEAR ENDED JUNE 30, 2024

TABLE OF CONTENTS

Page

Independent Auditor's Report 1

FINANCIAL SECTION

Statement 1
Summary Statement of Receipts, Expenditures and Unencumbered Cash 5

Notes to the Financial Statement 7

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1
Summary of Expenditures – Actual and Budget 17

Schedule 2
Schedule of Receipts and Expenditures

General Funds

2-1 General Fund 18
2-2 Supplemental General Fund 19

Special Purpose Funds

2-3 Parents As Teachers Fund 20
2-4 Bilingual Education Fund 21
2-5 Capital Outlay Fund 22
2-6 Food Service Fund 23
2-7 Professional Development Fund 24
2-8 Special Education Fund 25
2-9 At Risk Fund 26
2-10 Virtual Education Fund… 27
2-11 Summer School Fund 28
2-12 Career and Postsecondary Education Fund 29
2-13 KPERS Special Retirement Contribution Fund 30
2-14 Preschool-Aged At Risk Fund 31
2-15 Non-Budgeted Special Purpose Funds 32
2-16 Special Purpose Federal Grant Funds 33

Bond and Interest Funds

2-17 Special Assessment Fund 34
2-18 Bond and Interest Fund 35
2-19 Certificates of Participation P & I 2010 Fund 36

Capital Project Fund

2-20 Construction Fund 37

Business Fund

2-21 Health Care Services Reserve Fund 38

Trust Fund

2-22 Marilyn Shipley Children Literacy Fund 39

TABLE OF CONTENTS (CONTINUED)

Page

Schedule 3
Schedule of Receipts, Expenditures and Unencumbered Cash
District Activity Funds 40

Schedule 4
Summary of Receipts and Disbursements
Agency Funds 42

APPENDICES

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* 44

Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control Over
Compliance Required by the Uniform Guidance 46

Schedule of Expenditures of Federal Awards 49

Notes to the Schedule of Expenditures of Federal Awards 51

Schedule of Findings and Questioned Costs 52

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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, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 443, as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, 2023 (not presented herein), and have issued our report thereon dated December 6, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2024 (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 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note A.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have issued our report dated November 27, 2024, 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

November 27, 2024

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2024

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	$ 5,326	$ 342	$ 63,868,330
Supplemental general	268,303	814	21,627,629
Total general funds	273,629	1,156	85,495,959
Special purpose funds:			
Parents as teachers	744	-	71,520
Bilingual education	500	-	5,277,952
Capital outlay	17,869,072	38,577	12,798,528
Food service	3,757,131	-	6,000,668
Professional development	504,000	-	555,945
Special education	1,800,000	-	8,997,853
At risk	9,684	-	19,224,382
Virtual education	200,000	-	223,827
Summer school	711,721	-	68,167
Career and postsecondary education	320,000	-	2,206,550
KPERS special retirement contribution	-	-	8,205,236
Preschool-aged at risk	48,461	-	857,328
Non-budgeted special purpose funds:			
Coke donation agreement	21,495	-	9,760
Textbook and student materials revolving	3,442,878	-	1,658,781
Civic Center	-	-	17,732
Building blocks grant	(31,975)	-	102,975
Gifts and grants	2,092,230	-	535,203
Contingency reserve	6,350,000	22,720	1,304,366
Private pay daycare	58,818	-	102,111
Special purpose federal grant funds:			
Title I	-	-	1,545,285
Title I migrant	(155,455)	51	550,305
Head start	(404,954)	438	3,099,401
Kansas early head start	(74,681)	116	1,440,224
Title III English language acquisition	(61,174)	-	320,972
Title IIA teacher quality	-	-	192,802
Program improvement/Carl Perkins	(13,662)	-	78,314
Title IV	-	-	90,699
Stronger connections grant	-	-	42,057
ESSER III CARES Act	(437,158)	-	5,133,944
McKinney Vento ARP-HCY II	(2,134)	-	15,484
District activity funds	619,351	-	602,100
Total special purpose funds	36,624,892	61,902	81,330,471

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 63,867,625	$ 6,373	$ 166,288	$ 172,661
21,466,935	429,811	658,294	1,088,105
85,334,560	436,184	824,582	1,260,766
71,520	744	-	744
5,278,452	-	91,683	91,683
3,834,941	26,871,236	3,151,753	30,022,989
5,778,029	3,979,770	8,728	3,988,498
305,945	754,000	4,552	758,552
8,997,853	1,800,000	-	1,800,000
19,199,210	34,856	316,901	351,757
173,827	250,000	-	250,000
115,150	664,738	-	664,738
2,206,550	320,000	776	320,776
8,205,236	-	-	-
825,434	80,355	-	80,355
14,433	16,822	-	16,822
101,659	5,000,000	20,344	5,020,344
17,732	-	-	-
71,000	-	-	-
620,362	2,007,071	1,056	2,008,127
1,477,086	6,200,000	1,120,371	7,320,371
160,929	-	-	-
1,545,285	-	6,043	6,043
600,160	(205,259)	-	(205,259)
3,101,899	(407,014)	-	(407,014)
1,509,301	(143,642)	-	(143,642)
356,598	(96,800)	771	(96,029)
193,122	(320)	-	(320)
71,167	(6,515)	-	(6,515)
90,699	-	3,870	3,870
127,193	(85,136)	-	(85,136)
5,212,409	(515,623)	111,297	(404,326)
16,638	(3,288)	-	(3,288)
682,301	539,150	-	539,150
70,962,120	47,055,145	4,838,145	51,893,290

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2024

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Bond and interest funds:			
Special assessment	$ 30,393	$ -	$ -
Bond and interest	10,317,071	-	13,720,479
Certificates of participation P & I 2010	2	-	-
Total bond and interest funds	10,347,466	-	13,720,479
Capital project fund:			
Construction	196,053	-	-
Business fund:			
Health care services reserve	8,896,397	-	7,591,305
Trust fund:			
Marilyn Shipley children literacy	5,117	-	511
Total reporting entity (excluding agency funds)	$ 56,343,554	$ 63,058	$ 188,138,725
Composition of cash balance:			
Checking accounts			
Money market accounts			
Certificates of deposit			
Kansas municipal investment pool			
Trust accounts:			
Money market accounts			
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	$ 30,386	$ -	$ 30,386
11,260,060	12,777,490	-	12,777,490
2	-	-	-
11,260,069	12,807,876	-	12,807,876
2	196,051	-	196,051
6,630,648	9,857,054	1,185,945	11,042,999
712	4,916	-	4,916
$ 174,188,111	$ 70,357,226	$ 6,848,672	$ 77,205,898

	$ 53,989,402
	11,227,026
	10,000,000
	2,140,149
	4,916
	77,361,493
	(155,595)
	$ 77,205,898

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2024

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, 2024:

   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 budgets were amended in the current year:

Fund	Original budget	Amended budget
General	$ 64,283,169	$ 65,088,091
Preschool-Aged At Risk	811,660	905,788
At Risk	18,471,886	19,199,210
Bilingual Education	5,430,935	5,441,669

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 Yearbook fund at the Dodge City Middle School had a deficit balance of $1,415.

C. DEPOSITS AND INVESTMENTS

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

Investment Type	Fair Value	Maturities	Rating U.S.
Kansas Municipal Investment Pool	$ 2,140,149	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, 2024, 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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $75,221,344 and the bank balance was $82,219,595. Of the bank balance, $500,000 was covered by federal depository insurance and $81,719,595 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, 2024, the District had invested $2,140,149 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, 2024, 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	$22,240,000	$ -	$ 4,080,000	$18,160,000	$1,063,550
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	48,310,000	-	5,485,000	42,825,000	631,510
	$70,550,000	$ -	$ 9,565,000	$60,985,000	$1,695,060

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
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	5,785,000	331,738	6,116,738
2030-2032	14,635,000	396,634	15,031,634
Total	$ 60,985,000	$ 4,901,257	$ 65,886,257

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 $159,961. 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:

2025	$ 213,492
2026	72,959
2027	40,000
	$ 326,451

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	$ 13,501,644	$ 12,793,175	$ 708,469
HVAC Upgrades	7,085,083	5,915,441	1,169,642
Carpet Replacement	709,938	594,928	115,010
Highschool Parking Lot	1,880,094	1,865,058	15,036
DCHS Campus Improvements	232,340	-	232,340
Multi-use Facility Expansion	65,750	-	65,750
Classroom Renovations	1,029,000	1,029,000	-
Highschool Basketball Goals	20,362	-	20,362
Replace Sewer Line at DCMS	384,507	-	384,507
	$ 24,908,718	$ 22,197,602	$ 2,711,116

H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General	Parents as Teachers	$ 23,840	K.S.A. 72-5167
General	Bilingual Education	3,432,217	K.S.A. 72-5167
General	Capital Outlay	6,790,449	K.S.A. 72-5167
General	Food Service	12,302	K.S.A. 72-5167
General	Professional Development	519,844	K.S.A. 72-5167
General	Special Education	8,997,853	K.S.A. 72-5167
General	At Risk	15,053,357	K.S.A. 72-5167
General	Virtual Education	223,827	K.S.A. 72-5167
General	Career and Postsecondary Education	2,206,550	K.S.A. 72-5167
General	Preschool-Aged At Risk	857,328	K.S.A. 72-5167
General	Textbook and Student Materials Revolving	1,653,536	K.S.A. 72-5167
General	Contingency Reserve	1,304,366	K.S.A. 72-5167
Total General		41,075,469	
Supplemental General	Bilingual Education	1,845,735	K.S.A. 72-5143
Supplemental General	At Risk	4,171,025	K.S.A. 72-5143
Total Supplemental General		6,016,760	
Total operating transfers		$ 47,092,229	

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, 2024.

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 resignation or termination of service, accumulated sick leave is lost, at retirement employees may receive payment for the amount of accumulated sick leave. 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 13.88%, and 13.11% respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% respectively, for the fiscal year ended June 30, 2024.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $8,205,236 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $74,853,253. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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
2023	$ 881,578	$ 5,256,709	$ 295,930	$ 4,940,955	$ 901,402
2024	901,402	5,098,562	867,512	3,946,507	1,185,945

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, 2024.

The District was named as a defendant in a due process claim and has been ordered to pay $177,500 per year for four years into an educational trust for the claimant. The District has appealed the decision.

M. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 27, 2024, 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, 2024

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	$ 65,088,091	$ (1,245,958)	$ 25,492	$ 63,867,625	$ 63,867,625	$ -
Supplemental general	21,466,935	-	-	21,466,935	21,466,935	-
Special purpose funds:						
Parents as teachers	72,264	-	-	72,264	71,520	744
Bilingual education	5,441,669	-	-	5,441,669	5,278,452	163,217
Capital outlay	24,774,000	-	-	24,774,000	3,834,941	20,939,059
Food service	11,778,243	-	-	11,778,243	5,778,029	6,000,214
Professional development	504,000	-	-	504,000	305,945	198,055
Special education	9,148,748	-	-	9,148,748	8,997,853	150,895
At risk	19,199,210	-	-	19,199,210	19,199,210	-
Virtual education	250,000	-	-	250,000	173,827	76,173
Summer school	532,466	-	-	532,466	115,150	417,316
Career and postsecondary education	2,305,381	-	-	2,305,381	2,206,550	98,831
KPERS special retirement contribution	8,664,850	-	-	8,664,850	8,205,236	459,614
Preschool-aged at risk	905,788	-	-	905,788	825,434	80,354
Bond and interest funds:						
Special assessment	30,393	-	-	30,393	7	30,386
Bond and interest	11,260,060	-	-	11,260,060	11,260,060	-
Total	$ 181,422,098	$ (1,245,958)	$ 25,492	$ 180,201,632	$ 151,586,774	$ 28,614,858

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State sources:				
State aid - general	$ 54,549,453	$ 58,286,846	$ 58,990,997	$ (704,151)
State aid - special education	5,340,118	5,549,961	6,091,768	(541,807)
State aid - reimbursement	27,512	25,492	-	25,492
Mineral production tax and other	5,538	6,031	-	6,031
Total receipts	59,922,621	63,868,330	$ 65,082,765	$ (1,214,435)
Expenditures:				
Instruction	11,353,895	10,215,077	$ 16,270,490	$ 6,055,413
Student support services	39,484	34,199	228,094	193,895
Instructional support staff	416,382	429,269	995,724	566,455
General administration	835,674	1,007,586	1,207,449	199,863
School administration	262,821	265,403	609,779	344,376
Central services	1,964,633	1,977,518	2,182,938	205,420
Operations and maintenance	6,771,883	6,929,434	8,102,226	1,172,792
Student transportation services:				
Supervision	219,580	221,043	353,942	132,899
Vehicle operating services	1,449,062	979,428	2,184,731	1,205,303
Vehicle services and maintenance services	496,833	573,251	894,965	321,714
Other support services	-	-	18,500	18,500
Food service operations	9,229	-	-	-
Community services operations	-	159,948	-	(159,948)
Site improvement	226	-	-	-
Operating transfers	36,103,543	41,075,469	32,039,253	(9,036,216)
Adjustment to comply with legal maximum budget	-	-	(1,245,958)	(1,245,958)
Legal general fund budget	59,923,245	63,867,625	63,842,133	(25,492)
Adjustment for qualifying budget credit	-	-	25,492	25,492
Total expenditures	59,923,245	63,867,625	$ 63,867,625	$ -
Receipts over (under) expenditures	(624)	705		
Unencumbered cash, beginning of year	624	5,326		
Prior year canceled encumbrances	5,326	342		
Unencumbered cash, end of year	$ 5,326	$ 6,373		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 125,827	$ 152,825	$ 230,229	$ (77,404)
Current tax	3,560,579	4,522,592	4,237,438	285,154
Delinquent tax	116,572	215,033	68,780	146,253
Motor vehicle tax	672,020	564,314	529,303	35,011
Recreational vehicle tax	4,974	3,727	3,984	(257)
In lieu of tax	43,477	43,176	2,936	40,240
State aid	14,990,127	16,125,962	16,125,962	-
Total receipts	19,513,576	21,627,629	$ 21,198,632	$ 428,997
Expenditures:				
Instruction	1,804,901	939,518	$ 1,673,241	$ 733,723
Student support services	1,388,602	1,458,054	1,627,307	169,253
Instructional support staff	1,023,301	1,193,515	1,233,236	39,721
General administration	306,976	308,304	322,350	14,046
School administration	4,890,354	5,219,561	5,113,527	(106,034)
Central services	1,329,615	1,486,506	1,404,871	(81,635)
Operations and maintenance	3,241,723	4,844,717	3,446,066	(1,398,651)
Operating transfers	6,014,697	6,016,760	6,646,337	629,577
Total expenditures	20,000,169	21,466,935	$ 21,466,935	$ -
Receipts over (under) expenditures	(486,593)	160,694		
Unencumbered cash, beginning of year	714,190	268,303		
Prior year canceled encumbrances	40,706	814		
Unencumbered cash, end of year	$ 268,303	$ 429,811		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 40,485	$ 47,680	$ 47,680	$ -
Transfer from general fund	20,000	23,840	23,840	-
Total receipts	60,485	71,520	$ 71,520	$ -
Expenditures:				
Instruction	-	1,826	$ -	$ (1,826)
Student support services	51,929	55,023	54,590	(433)
Instructional support staff	3,232	11,094	10,800	(294)
School administration	2,000	2,620	-	(2,620)
Central services	3,567	957	6,874	5,917
Total expenditures	60,728	71,520	$ 72,264	$ 744
Receipts over (under) expenditures	(243)	-		
Unencumbered cash, beginning of year	987	744		
Unencumbered cash, end of year	$ 744	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from:				
General fund	$ 2,607,303	$ 3,432,217	$ 4,058,698	$ (626,481)
Supplemental general fund	2,222,665	1,845,735	1,382,471	463,264
Total receipts	4,829,968	5,277,952	$ 5,441,169	$ (163,217)
Expenditures:				
Instruction	4,318,972	4,723,231	$ 4,903,029	$ 179,798
Student support services	-	7,248	-	(7,248)
Instructional support staff	126,246	144,631	131,941	(12,690)
School administration	384,856	403,342	406,699	3,357
Total expenditures	4,830,074	5,278,452	$ 5,441,669	$ 163,217
Receipts over (under) expenditures	(106)	(500)		
Unencumbered cash, beginning of year	500	500		
Prior year canceled encumbrances	106	-		
Unencumbered cash, end of year	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 60,253	$ 81,345	$ 118,380	$ (37,035)
Current tax	1,948,227	2,196,100	2,053,475	142,625
Delinquent tax	52,430	104,416	37,475	66,941
Motor vehicle tax	277,670	276,461	269,830	6,631
Recreational vehicle tax	2,051	1,827	2,031	(204)
In lieu of tax	-	-	1,496	(1,496)
Interest	338,389	774,224	750,000	24,224
State aid	1,690,907	2,006,805	2,006,805	-
Other	226,772	566,901	500,000	66,901
Transfer from general fund	4,958,711	6,790,449	1,951,539	4,838,910
Total receipts	9,555,410	12,798,528	$ 7,691,031	$ 5,107,497
Expenditures:				
Instruction	136,126	568,591	$ 500,000	$ (68,591)
General administration	127,224	3,073	500,000	496,927
Operations and maintenance	971,307	1,583,199	8,774,000	7,190,801
Transportation	-	449,953	-	(449,953)
Other support services	-	18,618	-	(18,618)
Facility acquisition and construction services:				
Land improvement	-	-	2,500,000	2,500,000
Architectural and engineering services	452,286	327,165	1,000,000	672,835
Building additions	663,916	834,712	-	(834,712)
Site improvement	1,927,163	-	1,500,000	1,500,000
Building improvements	14,925,666	49,630	10,000,000	9,950,370
Total expenditures	19,203,688	3,834,941	$ 24,774,000	$ 20,939,059
Receipts over (under) expenditures	(9,648,278)	8,963,587		
Unencumbered cash, beginning of year	27,450,024	17,869,072		
Prior year canceled encumbrances	67,326	38,577		
Unencumbered cash, end of year	$ 17,869,072	$ 26,871,236		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 5,805,904	$ 5,335,943	$ 7,036,833	$(1,700,890)
State aid	46,113	46,260	47,852	(1,592)
Interest	34	14	-	14
Charges for services	581,022	579,635	911,427	(331,792)
Other	12,287	26,514	-	26,514
Transfer from general fund	11,128	12,302	25,000	(12,698)
Total receipts	6,456,488	6,000,668	$ 8,021,112	$(2,020,444)
Expenditures:				
Operations and maintenance	34,440	41,732	$ 75,000	$ 33,268
Food service operations	5,663,445	5,736,297	11,703,243	5,966,946
Total expenditures	5,697,885	5,778,029	$ 11,778,243	$ 6,000,214
Receipts over (under) expenditures	758,603	222,639		
Unencumbered cash, beginning of year	2,998,525	3,757,131		
Prior year canceled encumbrances	3	-		
Unencumbered cash, end of year	$ 3,757,131	$ 3,979,770		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 45,185	$ 23,256	$ 30,000	$ (6,744)
Other	-	12,845	-	12,845
Transfer from general fund	600,253	519,844	500,000	19,844
Total receipts	645,438	555,945	$ 530,000	$ 25,945
Expenditures:				
Student support services	1,596	12,382	$ -	$ (12,382)
Instructional support staff	465,180	293,563	504,000	210,437
Total expenditures	466,776	305,945	$ 504,000	$ 198,055
Receipts over (under) expenditures	178,662	250,000		
Unencumbered cash, beginning of year	325,338	504,000		
Unencumbered cash, end of year	$ 504,000	$ 754,000		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 163,396	$ -	$ -	$ -
Transfer from:				
General fund	8,350,301	8,997,853	6,500,000	2,497,853
Supplemental general fund	-	-	1,260,283	(1,260,283)
Total receipts	8,513,697	8,997,853	$ 7,760,283	$ 1,237,570
Expenditures:				
Instruction	8,311,303	8,795,846	$ 8,854,613	$ 58,767
Student transportation services:				
Vehicle operating service	184,538	181,464	294,135	112,671
Vehicle services and maintenance services	17,856	20,543	-	(20,543)
Total expenditures	8,513,697	8,997,853	$ 9,148,748	$ 150,895
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	1,800,000	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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from:				
General fund	$ 13,760,702	$ 15,053,357	$ 15,052,848	$ 509
Supplemental general fund	3,792,032	4,171,025	4,136,678	34,347
Total receipts	17,552,734	19,224,382	$ 19,189,526	$ 34,856
Expenditures:				
Instruction	15,546,708	17,700,355	$ 16,991,722	$ (708,633)
Student support services	1,508,689	1,282,626	1,980,933	698,307
Instructional support staff	270,566	78,884	-	(78,884)
School administration	217,587	137,345	226,555	89,210
Total expenditures	17,543,550	19,199,210	$ 19,199,210	$ -
Receipts over (under) expenditures	9,184	25,172		
Unencumbered cash, beginning of year	500	9,684		
Unencumbered cash, end of year	$ 9,684	$ 34,856		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 213,989	$ 223,827	$ 250,000	$ (26,173)
Expenditures:				
Instruction	158,000	173,827	$ 250,000	$ 76,173
Receipts over (under) expenditures	55,989	50,000		
Unencumbered cash, beginning of year	144,011	200,000		
Unencumbered cash, end of year	$ 200,000	$ 250,000		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ 50,730	$ 68,167	$ 150,000	$ (81,833)
Expenditures:				
Instruction	123,153	103,143	$ 476,772	$ 373,629
Student transportation services	11,422	12,007	55,694	43,687
Total expenditures	134,575	115,150	$ 532,466	$ 417,316
Receipts over (under) expenditures	(83,845)	(46,983)		
Unencumbered cash, beginning of year	795,566	711,721		
Unencumbered cash, end of year	$ 711,721	$ 664,738		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 2,001,059	$ 2,206,550	$ 2,320,000	$ (113,450)
Expenditures:				
Instruction	1,835,399	2,031,165	$ 2,129,719	$ 98,554
Student support services	67,217	70,148	71,179	1,031
School administration	38,775	42,590	39,653	(2,937)
Operations and maintenance	59,742	62,647	64,830	2,183
Total expenditures	2,001,133	2,206,550	$ 2,305,381	$ 98,831
Receipts over (under) expenditures	(74)	-		
Unencumbered cash, beginning of year	320,000	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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 8,097,991	$ 8,205,236	$ 8,664,850	$ (459,614)
Expenditures:				
Instruction	4,465,670	4,526,008	$ 5,024,746	$ 498,738
Student support services	491,861	498,058	674,126	176,068
Instructional support staff	691,765	700,727	209,689	(491,038)
General administration	173,423	175,592	254,747	79,155
School administration	711,993	721,240	760,773	39,533
Central services	320,126	324,107	350,060	25,953
Operations and maintenance	708,776	717,958	804,099	86,141
Student transportation services	219,536	222,362	231,351	8,989
Food service operations	314,841	319,184	355,259	36,075
Total expenditures	8,097,991	8,205,236	$ 8,664,850	$ 459,614
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 821,397	$ 857,328	$ 857,328	$ -
Expenditures:				
Instruction	408,810	503,295	$ 571,082	$ 67,787
Student support services	52,726	97,798	220,519	122,721
Instructional support staff	13,032	10,366	2,000	(8,366)
General administration	24,110	109,881	-	(109,881)
School administration	17,756	68,237	75,687	7,450
Central services	16,800	20,007	19,000	(1,007)
Operations and maintenance	436,509	4,660	3,000	(1,660)
Food service operations	9,113	11,190	-	(11,190)
Other support services	-	-	14,500	14,500
Total expenditures	978,856	825,434	$ 905,788	$ 80,354
Receipts over (under) expenditures	(157,459)	31,894		
Unencumbered cash, beginning of year	205,920	48,461		
Unencumbered cash, end of year	$ 48,461	$ 80,355		

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, 2024

	Coke Donation Agreement	Textbook and Student Materials Revolving	Civic Center
Receipts:			
Donations	$ 9,760	$ -	$ -
Federal aid	-	-	-
State aid	-	-	-
Fees	-	5,245	17,732
Transfer from general fund	-	1,653,536	-
Total receipts	9,760	1,658,781	17,732
Expenditures:			
Instruction	14,433	100,984	-
Student support services	-	-	-
Instructional support staff	-	-	-
Operations and maintenance	-	-	-
Student transportation services	-	-	-
Civic Center operations	-	-	17,732
Other support services	-	675	-
Facility acquisition and construction services	-	-	-
Community service operations	-	-	-
Total expenditures	14,433	101,659	17,732
Receipts over (under) expenditures	(4,673)	1,557,122	-
Unencumbered cash (deficit), beginning of year	21,495	3,442,878	-
Prior year canceled encumbrances	-	-	-
Unencumbered cash, end of year	$ 16,822	$ 5,000,000	$ -

See Independent Auditor's Report.

Building Blocks Grant	Gifts and Grants	Contingency Reserve	Private Pay Daycare	Total
$ -	$ 137,222	$ -	$ -	$ 146,982
-	29,442	-	-	29,442
102,975	368,539	-	-	471,514
-	-	-	102,111	125,088
-	-	1,304,366	-	2,957,902
102,975	535,203	1,304,366	102,111	3,730,928
41,530	29,356	1,304,681	-	1,490,984
5,563	368,440	-	-	374,003
-	15,398	-	-	15,398
-	159,387	172,405	-	331,792
23,907	1,865	-	-	25,772
-	-	-	-	17,732
-	22,781	-	-	23,456
-	2,735	-	-	2,735
-	20,400	-	160,929	181,329
71,000	620,362	1,477,086	160,929	2,463,201
31,975	(85,159)	(172,720)	(58,818)	1,267,727
(31,975)	2,092,230	6,350,000	58,818	11,933,446
-	-	22,720	-	22,720
$ -	$ 2,007,071	$ 6,200,000	$ -	$ 13,223,893

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, 2024

	Title I	Title I Migrant	Head Start	Kansas Early Head Start	Title III English Language Acquisition
Receipts:					
Federal aid	$ 1,545,285	$ 550,305	$ 2,523,832	$ 971,194	$ 320,972
State aid	-	-	-	469,030	-
Third party in-kind match	-	-	575,569	-	-
Total receipts	1,545,285	550,305	3,099,401	1,440,224	320,972
Expenditures:					
Instruction	838,785	330,669	1,804,522	858,990	236,031
Student support services	-	7,248	736,647	411,896	-
Instructional support staff	512,194	62,050	85,656	43,456	107,962
General administration	194,306	189,456	180,716	80,010	6,579
School administration	-	709	111,312	3,016	-
Central services	-	-	40,041	18,640	-
Operations and maintenance	-	-	81,283	80,885	-
Student transportation services	-	10,028	31,437	-	6,026
Food service operations	-	-	30,285	12,408	-
Community service operations	-	-	-	-	-
Reimbursed expenditures	-	-	-	-	-
Total expenditures	1,545,285	600,160	3,101,899	1,509,301	356,598
Receipts over (under) expenditures	-	(49,855)	(2,498)	(69,077)	(35,626)
Unencumbered cash (deficit), beginning of year	-	(155,455)	(404,954)	(74,681)	(61,174)
Prior year canceled encumbrances	-	51	438	116	-
Unencumbered cash (deficit), end of year	$ -	$ (205,259)	$ (407,014)	$ (143,642)	$ (96,800)

See Independent Auditor's Report.

Title IIA Teacher Quality	Program Improvement/ Carl Perkins	Title IV	Stronger Connections Grant	ESSER III CARES Act	McKinney Vento ARP-HCY II	Total
$ 192,802	$ 78,314	$ 90,699	$ 42,057	$ 5,133,944	$ 15,484	$ 11,464,888
-	-	-	-	-	-	469,030
-	-	-	-	-	-	575,569
192,802	78,314	90,699	42,057	5,133,944	15,484	12,509,487
61,905	64,715	46,831	-	1,033,486	3,558	5,279,492
-	-	42,054	18,803	93,099	-	1,309,747
126,896	1,588	-	108,390	3,563,753	-	4,611,945
4,321	3,363	1,814	-	20,876	-	681,441
-	-	-	-	109,226	-	224,263
-	1,500	-	-	51,420	-	111,601
-	-	-	-	139,875	-	302,043
-	-	-	-	67,456	13,080	128,027
-	-	-	-	125,211	-	167,904
-	-	-	-	8,007	-	8,007
-	1	-	-	-	-	1
193,122	71,167	90,699	127,193	5,212,409	16,638	12,824,471
(320)	7,147	-	(85,136)	(78,465)	(1,154)	(314,984)
-	(13,662)	-	-	(437,158)	(2,134)	(1,149,218)
-	-	-	-	-	-	605
$ (320)	$ (6,515)	$ -	$ (85,136)	$ (515,623)	$ (3,288)	$ (1,463,597)

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts	$ -	$ -	$ -	$ -
Expenditures:				
Site improvement services	7	7	$ 30,393	$ 30,386
Receipts over (under) expenditures	(7)	(7)		
Unencumbered cash, beginning of year	30,400	30,393		
Unencumbered cash, end of year	$ 30,393	$ 30,386		

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

		2024		
	2023	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 93,001	$ 141,829	$ 214,032	$ (72,203)
Current tax	3,254,765	3,141,413	2,942,744	198,669
Delinquent tax	72,690	163,348	62,938	100,410
Motor vehicle tax	356,194	444,420	420,168	24,252
Recreational vehicle tax	2,588	2,909	3,163	(254)
In lieu of tax	39,784	30,307	2,331	27,976
State aid	10,863,862	9,796,253	9,796,253	-
Total receipts	14,682,884	13,720,479	$ 13,441,629	$ 278,850
Expenditures:				
Debt service:				
Principal	11,665,000	9,565,000	$ 9,565,000	$ -
Interest	1,914,827	1,695,060	1,695,060	-
Total expenditures	13,579,827	11,260,060	$ 11,260,060	$ -
Receipts over (under) expenditures	1,103,057	2,460,419		
Unencumbered cash, beginning of year	9,214,014	10,317,071		
Unencumbered cash, end of year	$ 10,317,071	$ 12,777,490		

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

	2023	2024
Receipts	$ -	$ -
Expenditures:		
Fees	-	2
Receipts over (under) expenditures	-	(2)
Unencumbered cash, beginning of year	2	2
Unencumbered cash, end of year	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023	2024
Receipts:		
Interest	$ 1	$ -
Expenditures:		
Debt issuance costs	3,000	2
Receipts over (under) expenditures	(2,999)	(2)
Unencumbered cash, beginning of year	199,052	196,053
Unencumbered cash, end of year	$ 196,053	$ 196,051

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

	2023	2024
Receipts:		
Interest	$ 2,892	$ 484
Employee withholdings	5,612,981	6,127,552
Cobra/retirees	104,923	110,126
Health forfeitures	568,474	485,631
Reinsurance	295,930	867,512
Total receipts	6,585,200	7,591,305
Expenditures:		
Insurance premiums	1,503,268	1,529,225
Payment of claims	5,256,709	5,098,562
Other	360	2,861
Total expenditures	6,760,337	6,630,648
Receipts over (under) expenditures	(175,137)	960,657
Unencumbered cash, beginning of year	9,071,534	8,896,397
Unencumbered cash, end of year	$ 8,896,397	$ 9,857,054

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

	2023	2024
Receipts:		
Gain (loss) on investments	$ 573	$ 511
Expenditures:		
Grants paid	652	712
Receipts over (under) expenditures	(79)	(201)
Unencumbered cash, beginning of year	5,196	5,117
Unencumbered cash, end of year	$ 5,117	$ 4,916

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, 2024

Funds	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
Gate receipts:						
Dodge City High School:						
Athletics	$ 83,653	$ 78,025	$ 92,941	$ 68,737	$ -	$ 68,737
Coffee club	3,324	2,694	3,215	2,803	-	2,803
Club services	164	-	164	-	-	-
Advertising	65,196	49,309	60,989	53,516	-	53,516
Tournament of Champions	72,217	21,958	20,533	73,642	-	73,642
WAC medals	1,421	10,000	4,888	6,533	-	6,533
Baseball	670	9,981	5,176	5,475	-	5,475
Boys basketball	96	643	-	739	-	739
Girls basketball	1,409	3,169	3,894	684	-	684
Bowling	59	1,725	1,281	503	-	503
Boys cross country	5,893	7,838	8,732	4,999	-	4,999
Girls cross country	1,290	3,133	3,980	443	-	443
Girls golf	837	2,062	1,907	992	-	992
Golf	2,781	-	524	2,257	-	2,257
Softball	301	-	-	301	-	301
Soccer	2,350	20,931	21,122	2,159	-	2,159
Boys tennis	219	325	427	117	-	117
Girls tennis	661	170	272	559	-	559
Track	5,541	1,000	3,705	2,836	-	2,836
Volleyball	135	-	36	99	-	99
Wrestling	2,889	8,822	9,524	2,187	-	2,187
Weight room	4,641	2,330	3,858	3,113	-	3,113
Athletic training	464	3,185	3,051	598	-	598
Gate receipts	-	90,148	90,148	-	-	-
Honors banquet	1,884	-	525	1,359	-	1,359
Football	1,299	3,775	2,851	2,223	-	2,223
Swimming	291	-	-	291	-	291
Subtotal High School	259,685	321,223	343,743	237,165	-	237,165
Dodge City Middle School:						
Athletics	(1,972)	51,129	41,079	8,078	-	8,078
Comanche Middle School:						
Coyote athletics	3,979	43,363	43,096	4,246	-	4,246
Total gate receipts	261,692	415,715	427,918	249,489	-	249,489
School projects:						
District-wide:						
Mechanics	6,750	5,054	5,191	6,613	-	6,613
Floral design	7,865	-	6,893	972	-	972
Greenhouse	3,508	5,370	1,817	7,061	-	7,061
Livestock	12,420	6,758	4,513	14,665	-	14,665
Woodworking	7,107	-	1,341	5,766	-	5,766
Building trades - house	185,172	-	72,502	112,670	-	112,670
Building trades - non/house	2,505	11,872	4,511	9,866	-	9,866
Food service	2,741	-	2,741	-	-	-
Comanche business partner	941	572	350	1,163	-	1,163
DCHS - Drama/Forensics	441	-	-	441	-	441
Bright Beginnings courtesy	1,604	3,239	2,732	2,111	-	2,111
Migrant	3,513	-	-	3,513	-	3,513
The Learning Center	9,791	12,046	6,471	15,366	-	15,366
Money market interest	23,884	42	-	23,926	-	23,926
DCHS - Alumni Association	4,303	-	-	4,303	-	4,303
Subtotal District-wide	272,545	44,953	109,062	208,436	-	208,436

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, 2024

Funds	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
School projects (continued):						
Dodge City High School:						
Basketball scoring table	$ 7,102	$ 8,500	$ 3,000	$ 12,602	$ -	$ 12,602
ID	2,890	-	-	2,890	-	2,890
Scholar bowl	100	-	-	100	-	100
Yearbook	4,432	5,837	7,788	2,481	-	2,481
Activity improvements 2017	237	9,060	6,991	2,306	-	2,306
Concessions	19,430	15,867	17,826	17,471	-	17,471
Demon bean	4,629	12,144	11,784	4,989	-	4,989
Lost equipment	362	-	-	362	-	362
Team store	8,132	35,554	40,148	3,538	-	3,538
Demon debut	-	11,695	9,495	2,200	-	2,200
Makerspace projects	-	146	-	146	-	146
Subtotal High School	47,314	98,803	97,032	49,085	-	49,085
Dodge City Middle School:						
Library/book fair	1,787	-	1,787	-	-	-
Students & building needs	349	-	-	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	4,231	-	-	4,231	-	4,231
Learning tree	24	-	-	24	-	24
Student testing rewards	87	-	-	87	-	87
Information technology	344	-	-	344	-	344
Newcomers	1,043	-	563	480	-	480
Special activities	1,699	-	-	1,699	-	1,699
Yearbook	2,878	5,589	9,882	(1,415)	-	(1,415)
Subtotal Middle School	13,017	5,589	12,232	6,374	-	6,374
Comanche Middle School:						
Library/book fair	513	315	458	370	-	370
T-shirts	772	10,618	11,032	358	-	358
Subtotal Comanche	1,285	10,933	11,490	728	-	728
Soule Elementary	618	1,199	747	1,070	-	1,070
Beeson Elementary	155	-	-	155	-	155
Central Elementary	1,345	139	194	1,290	-	1,290
Linn Elementary	5,300	1,042	862	5,480	-	5,480
Miller Elementary	2,315	10,389	8,379	4,325	-	4,325
Northwest Elementary	8,507	8,385	8,992	7,900	-	7,900
Sunnyside Elementary	1,161	2,437	2,465	1,133	-	1,133
Ross Elementary	4,097	2,516	2,928	3,685	-	3,685
Total school projects	357,659	186,385	254,383	289,661	-	289,661
Total district activity funds	$ 619,351	$ 602,100	$ 682,301	$ 539,150	$ -	$ 539,150

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, 2024

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Student activity funds:				
Dodge City High School:				
Art club	$ 861	$ 1,100	$ 597	$ 1,364
Board game club	49	-	49	-
Band	47,616	133,333	142,696	38,253
Student band account	15,368	8,443	-	23,811
Broadcasting	2,258	500	250	2,508
FBLA	4,096	1,013	612	4,497
Cheerleaders	337	5,198	2,948	2,587
Chorus	6,794	12,105	9,415	9,484
Class of 2023	2,125	-	2,125	-
Class of 2024	255	1,200	1,264	191
Class of 2025	3,730	4,046	7,448	328
Class of 2026	1,200	1,723	-	2,923
Class of 2027	-	1,200	-	1,200
Color guard	24	-	-	24
Debate	1,823	1,250	2,518	555
Drama club	955	2,207	1,928	1,234
Drill team	2,743	33,939	32,020	4,662
International club	152	-	24	128
FFA	3,673	11,040	8,811	5,902
FCCLA	6,283	4,867	4,782	6,368
Forensics	2,592	2,844	3,402	2,034
HOSA	1,182	-	-	1,182
Heritage panel	1,255	-	-	1,255
NHS	637	400	1,037	-
Orchestra	220	33,176	33,396	-
Orchestra student accounts	316	-	198	118
Outdoor club	344	-	-	344
Student council	2,482	6,127	5,672	2,937
Demon designs	670	15,212	12,532	3,350
FCA	571	1,400	36	1,935
Skills USA	1,461	400	777	1,084
Gay-straight alliance	144	-	106	38
Groups	373	-	-	373
Be the 1	172	-	-	172
Biology/herpetology club	53	-	-	53
Anime club	614	-	-	614
PSAT	813	-	813	-
A/P test	-	4,102	4,102	-
KidWind	-	565	-	565
Senior Post Secondary	-	1,500	1,451	49
AFJROTC	7,557	38,949	34,387	12,119
Subtotal High School	121,798	327,839	315,396	134,241

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2024

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Student activity funds (continued):				
Dodge City Middle School:				
Student council	$ 1,889	$ 8,455	$ 8,284	$ 2,060
DCMS heritage panel	210	-	-	210
Drill team	7,379	4,992	8,715	3,656
Wrestling	63	-	-	63
Pep club	20	-	-	20
Spirit club	3	16,213	15,125	1,091
NJHS	972	-	-	972
Scholars bowl	80	367	416	31
Chorus	50	-	50	-
Drama club	63	-	-	63
Subtotal Middle School	10,729	30,027	32,590	8,166
Comanche Middle School:				
Student council	632	2,388	2,293	727
Drill team	2,632	6,380	7,230	1,782
Spirit club	2,460	8,845	7,755	3,550
JR NHS	416	312	-	728
Buddy group	277	-	-	277
Chorus	2,934	993	1,649	2,278
Miscellaneous student income	11	-	-	11
Student and building needs	324	-	-	324
MS-WAC music festival	870	-	234	636
Students in need	71	-	-	71
Subtotal Comanche	10,627	18,918	19,161	10,384
Northwest Elementary:				
Student council	151	1,686	240	1,597
District-wide:				
Alt Ed - student activity	138	-	-	138
Subtotal student activity funds	143,443	378,470	367,387	154,526
Clearing funds:				
Sales tax	952	6,455	6,338	1,069
Total agency funds	$ 144,395	$ 384,925	$ 373,725	$ 155,595

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, 2024, 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 November 27, 2024. 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

November 27, 2024

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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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

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

November 27, 2024

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

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	$ -	$ -	$ 889,140	$ 889,140	$ -
National School Lunch Program	10.555	D0443	1,558,689	-	3,529,219	3,971,307	1,116,601
Summer Food Service Program for Children	10.559	D0443	-	-	715,575	715,575	-
Fresh Fruit and Vegetables Program	10.582	D0443	-	-	202,008	202,008	-
Total U.S. Department of Agriculture			1,558,689	-	5,335,942	5,778,030	1,116,601
U.S. Department of Education							
Passed through Kansas Department of Education:							
Title I:							
Title I - 2023-24 Carryover	84.010A	D0443	-	-	228,900	228,900	-
Title I - 2023-24	84.010A	D0443	-	-	1,316,385	1,316,385	-
			-	-	1,545,285	1,545,285	-
Migrant Programs:							
Migrant - 2022-23	84.011A	D0443	(155,455)	51	155,404	-	-
Migrant - 2023-24	84.011A	D0443	-	-	394,901	600,160	(205,259)
			(155,455)	51	550,305	600,160	(205,259)
Carl Perkins:							
Carl Perkins - Program Improvement - 2022-23	84.048A	D0443	(13,662)	-	13,663	1	-
Carl Perkins - Program Improvement - 2023-24	84.048A	D0443	-	-	64,651	71,166	(6,515)
			(13,662)	-	78,314	71,167	(6,515)
Title III:							
English Language Acquisition 2023-24 Carryover	84.365A	D0443	-	-	204,721	273,856	(69,135)
English Language Acquisition 2022-23	84.365A	D0443	(23,590)	-	23,591	1	-
Immigrant Carryover 2022-23	84.365A	D0443	(37,585)	-	37,584	(1)	-
English Language Acquisition 2023-24 Carryover	84.365A	D0443	-	-	47,497	71,839	(24,342)
English Language Acquisition 2022-23 Carryover	84.365A	D0443	1	-	-	1	-
Immigrant Carryover 2023-24	84.365A	D0443	-	-	7,579	10,902	(3,323)
			(61,174)	-	320,972	356,598	(96,800)
Title IIA:							
Supporting Effective Instruction - 2023-24	84.367A	D0443	-	-	192,801	193,121	(320)
Disc - English Learners - Field Educators	84.367A	D0443	-	-	350	350	-
			-	-	193,151	193,471	(320)
Title VI - State Assessments	84.369A	D0443	-	-	1,035	1,035	-

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended June 30, 2024

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 Education (Continued)							
Passed through Kansas Department of Education (Continued):							
Title IV:							
Student Support and Academic Enrichment 2023-24	84.424A	D0443	$ -	$ -	$ 90,699	$ 90,699	$ -
Bipartisan Stronger Connections	84.424F	D0443	-	-	42,057	127,193	(85,136)
			-	-	132,756	217,892	(85,136)
COVID-19 Elementary and Secondary School Emergency Relief:							
COVID-19 American Rescue Plan							
Elementary and Secondary School Emergency Relief	84.425U	D0443	(437,158)	-	5,133,944	5,212,409	(515,623)
COVID-19 American Rescue Plan							
Emergency Assistance to Non-Public Schools	84.425V	D0443	-	-	29,442	37,822	(8,380)
COVID-19 - American Rescue Plan Act Education for Homeless							
Children and Youth	84.425W	D0443	(2,134)	-	15,484	16,638	(3,288)
			(439,292)	-	5,178,870	5,266,869	(527,291)
Total U.S. Department of Education			(669,583)	51	8,000,688	8,252,477	(921,321)
U.S. Department of Health and Human Services							
Direct Program:							
Head Start - 2022-23	93.600	N/A	(400,413)	438	399,975	-	-
Head Start T/TA - 2022-23	93.600	N/A	(4,541)	-	4,541	-	-
Head Start - 2023-24	93.600	N/A	-	-	2,091,697	2,498,390	(406,693)
Head Start T/TA - 2023-24	93.600	N/A	-	-	27,619	27,940	(321)
			(404,954)	438	2,523,832	2,526,330	(407,014)
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	(27,170)	-	27,170	-	-
Kansas Early Head Start Visitation 2023-24	93.558	EES-2024-KEHSHV-01	-	-	333,956	361,600	(27,644)
			(27,170)	-	361,126	361,600	(27,644)
Child Care and Development Fund:							
Kansas Early Head Start - 2022-23	93.596	EES-2023-KEHSCCP-01	(47,512)	116	47,396	-	-
Kansas Early Head Start - 2023-24	93.596	EES-2024-KEHSCCP-01	-	-	562,672	678,671	(115,999)
			(47,512)	116	610,068	678,671	(115,999)
Total U.S. Department of Health and Human Services			(479,636)	554	3,495,026	3,566,601	(550,657)
Total federal assistance			$ 409,470	$ 605	$ 16,831,656	$ 17,597,108	$ (355,377)

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, 2024

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, 2024. 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, 2024

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:

Child Nutrition Cluster:	
School Breakfast Program	CFDA 10.553
National School Lunch Program	CFDA 10.555
Summer Food Service Program For Children	CFDA 10.559
Fresh Fruit and Vegetables Program	CFDA 10.582
Title I Program	CFDA 84.010A

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.