UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

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

YEAR ENDED JUNE 30, 2022

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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, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 443, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, 2021 (not presented herein), and have issued our report thereon dated January 20, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2022 (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 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note A.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have issued our report dated December 8, 2022, on our consideration of Unified School District No. 443's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 443's internal control over financial reporting and compliance.

Kennedy McKee & Company LLP

December 8, 2022

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2022

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	$ 10,031	$ 624	$ 57,945,122
Supplemental general	817,989	2,452	19,162,385
Total general funds	828,020	3,076	77,107,507
Special purpose funds:			
Parents as teachers	987	-	61,113
Bilingual education	5,040	42	4,927,491
Capital outlay	20,476,629	2,135	11,791,046
Food service	1,380,509	-	6,871,002
Professional development	500,303	117	230,000
Special education	1,809,230	-	8,159,605
At risk	5,415	131	15,514,236
Virtual education	87,814	-	200,000
Summer school	851,049	-	77,215
Career and postsecondary education	316,511	-	1,854,636
KPERS special retirement contribution	-	-	7,654,616
Preschool-aged at risk	-	-	750,607
Non-budgeted special purpose funds:			
Coke donation agreement	21,614	-	8,571
Textbook and student materials revolving	3,808,918	49	1,531,080
Civic Center	-	-	10,083
Building blocks grant	-	-	38,518
Gifts and grants	2,023,307	26	230,041
Contingency reserve	5,942,361	-	730,013
Private pay daycare	-	-	103,856
Special purpose federal grant funds:			
Pre-K pilot program	(5,096)	-	33,237
Title IV - 21st Century Community Learning Center	(7,739)	370	14,852
Title I	-	-	1,572,364
Title I migrant	(195,742)	200	691,561
Head start	(493,798)	-	2,829,868
Kansas early head start	(182,691)	-	1,106,482
Title III English language acquisition	(64,346)	-	444,155
Title IIA teacher quality	(42,757)	-	249,263
Program improvement/Carl Perkins	-	-	73,621
Title IV	-	-	51,748
Head start CARES Act	(3,730)	-	25,212
American Rescue Plan C5	-	-	90,291
American Rescue Plan C6	-	-	185,240
ESSER II CARES Act	(2,946,376)	76	3,685,231
ESSER III CARES Act	-	-	-
McKinney Vento ARP-HCY II	-	-	-
District activity funds	509,566	-	482,299
Total special purpose funds	33,796,978	3,146	72,279,153

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 57,955,153	$ 624	$ 578,245	$ 578,869
19,268,636	714,190	145,525	859,715
77,223,789	714,814	723,770	1,438,584
61,113	987	435	1,422
4,932,073	500	36,598	37,098
4,819,786	27,450,024	3,104,456	30,554,480
5,252,986	2,998,525	27,640	3,026,165
405,082	325,338	35,495	360,833
8,168,835	1,800,000	-	1,800,000
15,519,282	500	11,585	12,085
143,803	144,011	-	144,011
132,698	795,566	-	795,566
1,851,147	320,000	1,173	321,173
7,654,616	-	-	-
544,687	205,920	16,795	222,715
13,837	16,348	-	16,348
1,340,047	4,000,000	10,345	4,010,345
10,083	-	-	-
66,000	(27,482)	-	(27,482)
146,853	2,106,521	36,700	2,143,221
295,010	6,377,364	-	6,377,364
61,117	42,739	-	42,739
34,500	(6,359)	-	(6,359)
7,483	-	-	-
1,572,364	-	3,493	3,493
496,019	-	802	802
2,785,891	(449,821)	2,186	(447,635)
1,253,613	(329,822)	-	(329,822)
490,098	(110,289)	49,969	(60,320)
270,661	(64,155)	-	(64,155)
73,621	-	56	56
74,600	(22,852)	5,721	(17,131)
21,482	-	-	-
90,291	-	-	-
195,781	(10,541)	-	(10,541)
903,627	(164,696)	-	(164,696)
151,914	(151,914)	3,601	(148,313)
4,007	(4,007)	-	(4,007)
551,446	440,419	-	440,419
60,396,453	45,682,824	3,347,050	49,029,874

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2022

Funds	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
Bond and interest funds:			
Special assessment	$ 30,407	$ -	$ -
Bond and interest	7,387,139	-	8,084,308
Certificates of participation P & I 2010	2	-	-
Total bond and interest funds	7,417,548	-	8,084,308
Capital project fund:			
Construction	202,052	-	-
Business fund:			
Health care services reserve	9,363,534	-	7,111,607
Trust fund:			
Marilyn Shipley children literacy	6,239	-	(1,043)
Total reporting entity (excluding agency funds)	$ 51,614,371	$ 6,222	$ 164,581,532
Composition of cash balance:			
Checking accounts			
Money market accounts			
Kansas municipal investment pool			
Trust accounts:			
Money market accounts			
Investments			
Petty cash			
Agency funds			
Total reporting entity (excluding agency funds)			

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
$ 7	$ 30,400	$ -	$ 30,400
6,257,433	9,214,014	-	9,214,014
-	2	-	2
6,257,440	9,244,416	-	9,244,416
3,000	199,052	-	199,052
7,403,607	9,071,534	881,578	9,953,112
-	5,196	-	5,196
$ 151,284,289	$ 64,917,836	$ 4,952,398	$ 69,870,234

	$ 57,900,283
	10,178,782
	1,946,014
	10,961
	35
	176
	70,036,251
	(166,017)
	$ 69,870,234

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

June 30, 2022

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, 2022:

   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 District held a revenue neutral rate hearing on August 23, 2021.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. The following budget was amended in the current year:

Fund	Original budget	Amended budget
Preschool-Aged At Risk	$ 571,779	$ 750,607

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.

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and Investments and Restricted Cash (Continued)

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

6. In-Substance Receipt in Transit

The District received $3,351,029 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

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.

C. DEPOSITS AND INVESTMENTS

As of June 30, 2022, the District had the following investments and maturities:

Investment Type	Fair Value	Maturities	Rating U.S.
Kansas Municipal Investment Pool	$ 1,946,014	Less than 1 year	AAAf
Federated Government Obligations Fund 395	35	Less than 1 year	AAAm
	$ 1,946,049		

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, 2022, was as follows:

Investments	Percentage of investments
Kansas Municipal Investment Pool	99.998%
Federated Government Obligations Fund 395	0.002%

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, 2022.

At June 30, 2022, the District's carrying amount of deposits was $68,090,026 and the bank balance was $68,795,008. Of the bank balance, $505,764 was covered by federal depository insurance and $68,289,244 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, 2022, the District had invested $1,946,014 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, 2022, 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	$ 78,405,000	$ -	$52,240,000	$26,165,000	$2,194,943
Refunding bonds – Series 2021 Issued September 30, 2021 In the amount of $56,050,000 At interest rates of 0.261% to 1.872% Maturing September 1, 2031	-	56,050,000	-	56,050,000	277,490
	$78,405,000	$56,050,000	$52,240,000	$82,215,000	$2,472,433

D. LONG-TERM DEBT (CONTINUED)

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

	Principal due	Interest due	Total due
2023	$ 11,665,000	$ 1,914,827	$ 13,579,827
2024	9,565,000	1,695,060	11,260,060
2025	9,760,000	1,457,948	11,217,948
2026	10,005,000	1,195,199	11,200,199
2027	10,255,000	911,638	11,166,638
2028-2032	30,965,000	1,336,472	32,301,472
Total	$ 82,215,000	$ 8,511,144	$ 90,726,144

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 over the next 15 years 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 $244,345. 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:

2023	$ 221,289
2024	221,289
2025	159,841
2026	72,909
2027	40,000
	$ 715,328

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	$ 4,375,024	$ 3,164,275	$ 1,210,749
HVAC Upgrades	2,186,992	1,841,593	345,399
Fire Alarm	190,210	94,104	96,106
Carpet Replacement	248,865	248,865	-
Flooring Upgrades	183,000	162,891	20,109
Playground Improvements	561,416	301,643	259,773
DCHS Boiler Replacement	421,833	421,833	-
Roof Replacement	900,280	398,651	501,629
	$ 9,067,620	$ 6,633,855	$ 2,433,765

H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Amount	Regulatory authority
General	Parents as Teachers	$ 20,371	K.S.A. 72-5167
General	Bilingual Education	3,630,712	K.S.A. 72-5167
General	Capital Outlay	7,497,629	K.S.A. 72-5167
General	Food Service	8,222	K.S.A. 72-5167
General	Professional Development	230,000	K.S.A. 72-5167
General	Special Education	6,326,330	K.S.A. 72-5167
General	At Risk	12,171,128	K.S.A. 72-5167
General	Virtual Education	200,000	K.S.A. 72-5167
General	Career and Postsecondary Education	1,854,636	K.S.A. 72-5167
General	Preschool-Aged At Risk	750,607	K.S.A. 72-5167
General	Textbook and Student Materials Revolving	1,319,990	K.S.A. 72-5167
General	Contingency Reserve	730,013	K.S.A. 72-5167
Total General		34,739,638	
Supplemental General	Bilingual Education	1,296,779	K.S.A. 72-5143
Supplemental General	Special Education	1,672,523	K.S.A. 72-5143
Supplemental General	At Risk	3,343,108	K.S.A. 72-5143
Total Supplemental General		6,312,410	
Total operating transfers		$ 41,052,048	

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, 2022.

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

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

J. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

J. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The 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 $7,654,616 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $59,767,429. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 $50,000 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
2021	$ 352,139	$4,935,039	$ 364,350	$4,259,157	$663,671
2022	663,671	5,963,672	691,482	5,054,283	881,578

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, 2022.

M. CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity, and future result of operations. The District is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

N. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 8, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note M above.

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, 2022

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	$ 60,007,618	$ (2,084,840)	$ 32,375	$ 57,955,153	$ 57,955,153	$ -
Supplemental general	19,777,037	(508,401)	-	19,268,636	19,268,636	-
Special purpose funds:						
Parents as teachers	61,113	-	-	61,113	61,113	-
Bilingual education	5,669,652	-	-	5,669,652	4,932,073	737,579
Capital outlay	25,067,712	-	-	25,067,712	4,819,786	20,247,926
Food service	9,310,746	-	-	9,310,746	5,252,986	4,057,760
Professional development	900,303	-	-	900,303	405,082	495,221
Special education	8,655,376	-	-	8,655,376	8,168,835	486,541
At risk	16,236,050	-	-	16,236,050	15,519,282	716,768
Virtual education	237,814	-	-	237,814	143,803	94,011
Summer school	438,000	-	-	438,000	132,698	305,302
Career and postsecondary education	2,166,511	-	-	2,166,511	1,851,147	315,364
KPERS special retirement contribution	9,320,282	-	-	9,320,282	7,654,616	1,665,666
Preschool-aged at risk	750,607	-	-	750,607	544,687	205,920
Bond and interest funds:						
Special assessment	30,407	-	-	30,407	7	30,400
Bond and interest	6,839,388	-	-	6,839,388	6,257,433	581,955
Total	$ 165,468,616	$ (2,593,241)	$ 32,375	$ 162,907,750	$ 132,967,337	$ 29,940,413

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State sources:				
State aid - general	$ 51,361,606	$ 52,495,610	$ 53,921,696	$ (1,426,086)
State aid - special education	5,789,315	5,410,128	6,075,891	(665,763)
State aid - reimbursement	22,729	32,375	-	32,375
Mineral production tax and other	3,345	7,009	-	7,009
Total receipts	57,176,995	57,945,122	$ 59,997,587	$ (2,052,465)
Expenditures:				
Instruction	13,183,437	11,482,345	$ 15,292,026	$ 3,809,681
Student support services	25,804	35,053	34,001	(1,052)
Instructional support staff	333,544	408,602	465,767	57,165
General administration	733,812	740,089	1,132,644	392,555
School administration	188,153	224,680	321,074	96,394
Central services	1,718,581	1,786,482	2,037,622	251,140
Operations and maintenance	6,432,543	6,314,121	7,068,905	754,784
Student transportation services:				
Supervision	300,894	313,798	216,789	(97,009)
Vehicle operating services	1,303,042	1,400,780	2,354,727	953,947
Vehicle services and maintenance services	404,970	502,066	475,191	(26,875)
Other support services	-	-	15,000	15,000
Community services operations	4,000	-	-	-
Site improvement	-	7,499	-	(7,499)
Operating transfers	32,552,476	34,739,638	30,593,872	(4,145,766)
Adjustment to comply with legal maximum budget	-	-	(2,084,840)	(2,084,840)
Legal general fund budget	57,181,256	57,955,153	57,922,778	(32,375)
Adjustment for qualifying budget credit	-	-	32,375	32,375
Total expenditures	57,181,256	57,955,153	$ 57,955,153	$ -
Receipts over (under) expenditures	(4,261)	(10,031)		
Unencumbered cash, beginning of year	4,261	10,031		
Prior year canceled encumbrances	10,031	624		
Unencumbered cash, end of year	$ 10,031	$ 624		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 255,243	$ 149,106	$ 178,125	$ (29,019)
Current tax	4,485,332	3,818,150	3,665,621	152,529
Delinquent tax	166,979	145,485	84,613	60,872
Motor vehicle tax	602,807	621,895	392,608	229,287
Recreational vehicle tax	3,792	4,626	2,436	2,190
In lieu of tax	44,401	42,940	-	42,940
State aid	14,263,179	14,380,183	14,759,603	(379,420)
Total receipts	19,821,733	19,162,385	$ 19,083,006	$ 79,379
Expenditures:				
Instruction	1,022,819	975,859	$ 1,536,286	$ 560,427
Student support services	1,373,880	1,380,149	1,513,076	132,927
Instructional support staff	1,021,914	1,112,050	1,179,732	67,682
General administration	569,330	505,982	589,662	83,680
School administration	4,765,921	4,830,529	5,026,793	196,264
Central services	820,202	870,648	893,101	22,453
Operations and maintenance	2,900,175	3,278,800	3,241,014	(37,786)
Student transportation services:				
Supervision	-	2,209	-	(2,209)
Food service operations	4,423	-	-	-
Operating transfers	6,658,836	6,312,410	5,797,373	(515,037)
Adjustment to comply with legal maximum budget	-	-	(508,401)	(508,401)
Total expenditures	19,137,500	19,268,636	$ 19,268,636	$ -
Receipts over (under) expenditures	684,233	(106,251)		
Unencumbered cash, beginning of year	129,706	817,989		
Prior year canceled encumbrances	4,050	2,452		
Unencumbered cash, end of year	$ 817,989	$ 714,190		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 40,819	$ 40,742	$ 40,742	$ -
Transfer from general fund	20,410	20,371	20,371	-
Total receipts	61,229	61,113	$ 61,113	$ -
Expenditures:				
Student support services	51,242	51,942	$ 53,474	$ 1,532
Instructional support staff	7,459	6,463	4,046	(2,417)
School administration	-	2,000	-	(2,000)
Central services	2,528	708	3,593	2,885
Total expenditures	61,229	61,113	$ 61,113	$ -
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	987	987		
Unencumbered cash, end of year	$ 987	$ 987		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from:				
General fund	$ 3,272,078	$ 3,630,712	$ 4,248,577	$ (617,865)
Supplemental general fund	1,314,746	1,296,779	1,416,036	(119,257)
Total receipts	4,586,824	4,927,491	$ 5,664,613	$ (737,122)
Expenditures:				
Instruction	4,161,412	4,435,680	$ 5,170,407	$ 734,727
Student support services	108,586	124,261	120,961	(3,300)
Instructional support staff	-	-	5,000	5,000
School administration	316,826	372,132	373,284	1,152
Total expenditures	4,586,824	4,932,073	$ 5,669,652	$ 737,579
Receipts over (under) expenditures	-	(4,582)		
Unencumbered cash, beginning of year	5,019	5,040		
Prior year canceled encumbrances	21	42		
Unencumbered cash, end of year	$ 5,040	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 108,466	$ 58,841	$ 65,169	$ (6,328)
Current tax	1,776,196	1,889,022	1,810,904	78,118
Delinquent tax	69,402	59,612	33,409	26,203
Motor vehicle tax	272,395	257,773	162,880	94,893
Recreational vehicle tax	1,725	1,924	1,010	914
Interest	24,087	18,996	-	18,996
State aid	1,391,055	1,549,329	1,549,329	-
Other	329,279	457,920	-	457,920
Transfer from general fund	6,733,076	7,497,629	2,897,912	4,599,717
Total receipts	10,705,681	11,791,046	$ 6,520,613	$ 5,270,433
Expenditures:				
Instruction	90,563	39,898	$ 1,067,712	$ 1,027,814
General administration	4,382	13,873	1,000,000	986,127
School administration	-	-	1,000,000	1,000,000
Central services	141,606	-	1,000,000	1,000,000
Operations and maintenance	974,784	2,396,257	12,000,000	9,603,743
Other support services	-	-	1,000,000	1,000,000
Facility acquisition and construction services:				
Architectural and engineering services	200,548	217,811	1,000,000	782,189
Building additions	6,895	85,155	-	(85,155)
Site improvement	579,110	404,885	2,000,000	1,595,115
Building improvements	2,281,608	1,661,907	5,000,000	3,338,093
Total expenditures	4,279,496	4,819,786	$ 25,067,712	$ 20,247,926
Receipts over (under) expenditures	6,426,185	6,971,260		
Unencumbered cash, beginning of year	13,950,277	20,476,629		
Prior year canceled encumbrances	100,167	2,135		
Unencumbered cash, end of year	$ 20,476,629	$ 27,450,024		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 5,814,294	$ 6,703,654	$ 7,792,200	$(1,088,546)
State aid	54,733	42,052	47,735	(5,683)
Interest	34	34	50	(16)
Charges for services	123,839	92,571	15,253	77,318
Other	11,299	24,469	50,000	(25,531)
Transfer from general fund	11,477	8,222	25,000	(16,778)
Total receipts	6,015,676	6,871,002	$ 7,930,238	$(1,059,236)
Expenditures:				
Operations and maintenance	42,817	43,428	$ 250,000	$ 206,572
Food service operations	5,092,493	5,209,558	9,060,746	3,851,188
Total expenditures	5,135,310	5,252,986	$ 9,310,746	$ 4,057,760
Receipts over (under) expenditures	880,366	1,618,016		
Unencumbered cash, beginning of year	499,980	1,380,509		
Prior year canceled encumbrances	163	-		
Unencumbered cash, end of year	$ 1,380,509	$ 2,998,525		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 32,655	$ -	$ -	$ -
Transfer from general fund	234,382	230,000	400,000	(170,000)
Total receipts	267,037	230,000	$ 400,000	$ (170,000)
Expenditures:				
Instruction	44,531	41,411	$ -	$ (41,411)
Student support services	550	3,428	-	(3,428)
Instructional support staff	221,956	360,243	900,303	540,060
Total expenditures	267,037	405,082	$ 900,303	$ 495,221
Receipts over (under) expenditures	-	(175,082)		
Unencumbered cash, beginning of year	500,303	500,303		
Prior year canceled encumbrances	-	117		
Unencumbered cash, end of year	$ 500,303	$ 325,338		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	$ 94,683	$ 160,752	$ -	$ 160,752
Transfer from:				
General fund	7,428,629	6,326,330	7,188,267	(861,937)
Supplemental general fund	608,175	1,672,523	892,668	779,855
Total receipts	8,131,487	8,159,605	$ 8,080,935	$ 78,670
Expenditures:				
Instruction	7,947,956	7,969,261	$ 8,295,376	$ 326,115
Student support services	480	35	5,000	4,965
Student transportation services:				
Vehicle operating service	165,308	177,047	355,000	177,953
Vehicle services and maintenance services	17,743	22,492	-	(22,492)
Total expenditures	8,131,487	8,168,835	$ 8,655,376	$ 486,541
Receipts over (under) expenditures	-	(9,230)		
Unencumbered cash, beginning of year	1,809,230	1,809,230		
Unencumbered cash, end of year	$ 1,809,230	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from:				
General fund	$ 9,393,657	$12,171,128	$12,741,966	$ (570,838)
Supplemental general fund	4,735,915	3,343,108	3,488,669	(145,561)
Total receipts	14,129,572	15,514,236	$16,230,635	$ (716,399)
Expenditures:				
Instruction	12,691,850	14,112,223	$14,745,225	$ 633,002
Student support services	1,124,114	1,194,658	1,165,583	(29,075)
School administration	313,608	212,401	325,242	112,841
Total expenditures	14,129,572	15,519,282	$16,236,050	$ 716,768
Receipts over (under) expenditures	-	(5,046)		
Unencumbered cash, beginning of year	5,000	5,415		
Prior year canceled encumbrances	415	131		
Unencumbered cash, end of year	$ 5,415	$ 500		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 87,814	$ 200,000	$ 150,000	$ 50,000
Expenditures:				
Instruction	143,681	143,803	$ 237,814	$ 94,011
Receipts over (under) expenditures	(55,867)	56,197		
Unencumbered cash, beginning of year	143,681	87,814		
Unencumbered cash, end of year	$ 87,814	$ 144,011		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Fees	$ 72,654	$ 77,215	$ -	$ 77,215
Expenditures:				
Instruction	4,278	126,609	$ 352,500	$ 225,891
Student support services	-	-	28,000	28,000
Student transportation services	-	6,089	57,500	51,411
Total expenditures	4,278	132,698	$ 438,000	$ 305,302
Receipts over (under) expenditures	68,376	(55,483)		
Unencumbered cash, beginning of year	782,673	851,049		
Unencumbered cash, end of year	$ 851,049	$ 795,566		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 1,894,563	$ 1,854,636	$ 1,850,000	$ 4,636
Expenditures:				
Instruction	1,732,473	1,686,903	$ 1,989,154	$ 302,251
Student support services	63,915	65,630	67,869	2,239
School administration	40,025	40,714	42,119	1,405
Operations and maintenance	58,150	57,900	67,369	9,469
Total expenditures	1,894,563	1,851,147	$ 2,166,511	$ 315,364
Receipts over (under) expenditures	-	3,489		
Unencumbered cash, beginning of year	316,332	316,511		
Prior year canceled encumbrances	179	-		
Unencumbered cash, end of year	$ 316,511	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
State aid	$ 7,367,812	$ 7,654,616	$ 9,320,282	$(1,665,666)
Expenditures:				
Instruction	4,278,488	4,507,803	$ 5,412,289	$ 904,486
Student support services	534,166	550,367	675,720	125,353
Instructional support staff	207,772	192,131	262,832	70,701
General administration	219,561	208,971	277,745	68,774
School administration	657,209	674,372	831,369	156,997
Central services	287,345	303,888	363,491	59,603
Operations and maintenance	681,523	687,385	862,125	174,740
Student transportation services	205,562	204,378	260,036	55,658
Food service operations	296,186	325,321	374,675	49,354
Total expenditures	7,367,812	7,654,616	$ 9,320,282	$ 1,665,666
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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general fund	$ 518,581	$ 750,607	$ 750,607	$ -
Expenditures:				
Instruction	280,582	393,588	$ 481,825	$ 88,237
Student support services	93,262	41,652	85,704	44,052
Instructional support staff	809	2,500	5,000	2,500
General administration	21,345	36,473	-	(36,473)
School administration	18,554	33,888	70,310	36,422
Central services	-	930	1,000	70
Operations and maintenance	102,354	23,148	91,768	68,620
Food service operations	1,675	12,508	-	(12,508)
Other support services	-	-	15,000	15,000
Total expenditures	518,581	544,687	$ 750,607	$ 205,920
Receipts over (under) expenditures	-	205,920		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	$ -	$ 205,920		

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, 2022

	Coke Donation Agreement	Textbook and Student Materials Revolving	Civic Center
Receipts:			
Donations	$ 8,571	$ -	$ -
State aid	-	-	-
Fees	-	211,090	10,083
Transfer from general fund	-	1,319,990	-
Total receipts	8,571	1,531,080	10,083
Expenditures:			
Instruction	13,837	1,334,708	-
General administration	-	-	-
School administration	-	-	-
Central services	-	-	-
Operations and maintenance	-	-	-
Student transportation services	-	-	-
Civic Center operations	-	-	10,083
Other support services	-	5,339	-
Facility acquisition and construction services	-	-	-
Community service operations	-	-	-
Total expenditures	13,837	1,340,047	10,083
Receipts over (under) expenditures	(5,266)	191,033	-
Unencumbered cash, beginning of year	21,614	3,808,918	-
Prior year canceled encumbrances	-	49	-
Unencumbered cash (deficit), end of year	$ 16,348	$ 4,000,000	$ -

See Independent Auditor's Report.

Building Blocks Grant	Gifts and Grants	Contingency Reserve	Private Pay Daycare	Total
$ -	$ 230,041	$ -	$ -	$ 238,612
38,518	-	-	-	38,518
-	-	-	103,856	325,029
-	-	730,013	-	2,050,003
38,518	230,041	730,013	103,856	2,652,162
30,543	72,832	90,836	-	1,542,756
-	500	-	-	500
-	1,515	-	-	1,515
-	-	106,295	-	106,295
-	20	97,879	-	97,899
35,457	3,585	-	-	39,042
-	-	-	-	10,083
-	10,507	-	-	15,846
-	56,761	-	-	56,761
-	1,133	-	61,117	62,250
66,000	146,853	295,010	61,117	1,932,947
(27,482)	83,188	435,003	42,739	719,215
-	2,023,307	5,942,361	-	11,796,200
-	26	-	-	75
$ (27,482)	$ 2,106,521	$ 6,377,364	$ 42,739	$ 12,515,490

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, 2022

	Pre-K Pilot Program	Title IV 21st Century Community Learning Center	Title I	Title I Migrant	Head Start
Receipts:					
Federal aid	$ 15,987	$ 14,852	$ 1,572,364	$ 691,561	$ 2,278,007
State aid	17,250	-	-	-	-
Third party in-kind match	-	-	-	-	551,861
Total receipts	33,237	14,852	1,572,364	691,561	2,829,868
Expenditures:					
Instruction	34,500	-	805,567	266,239	1,611,093
Student support services	-	-	448,996	50,649	551,163
Instructional support staff	-	-	121,379	-	89,632
General administration	-	-	196,422	167,729	257,315
School administration	-	-	-	-	116,141
Central services	-	-	-	-	46,655
Operations and maintenance	-	-	-	-	72,138
Student transportation services	-	-	-	11,402	16,788
Food service operations	-	-	-	-	24,966
Reimbursed expenditures	-	(1)	-	-	-
Refund to state	-	7,484	-	-	-
Total expenditures	34,500	7,483	1,572,364	496,019	2,785,891
Receipts over (under) expenditures	(1,263)	7,369	-	195,542	43,977
Unencumbered cash (deficit), beginning of year	(5,096)	(7,739)	-	(195,742)	(493,798)
Prior year canceled encumbrances	-	370	-	200	-
Unencumbered cash (deficit), end of year	$ (6,359)	$ -	$ -	$ -	$ (449,821)

Kansas Early Head Start	Title III English Language Acquisition	Title IIA Teacher Quality	Program Improvement/ Carl Perkins	Title IV	Head Start CARES Act	American Rescue Plan C5
$ 693,722	$ 444,155	$ 249,263	$ 73,621	$ 51,748	$ 25,212	$ 90,291
412,760	-	-	-	-	-	-
-	-	-	-	-	-	-
1,106,482	444,155	249,263	73,621	51,748	25,212	90,291
684,480	289,003	56,760	69,939	40,019	19,750	90,291
396,509	73,613	147,871	-	32,366	-	-
6,304	98,663	57,936	-	-	-	-
128,508	10,637	8,094	3,682	2,215	-	-
125	11,698	-	-	-	-	-
19,065	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,484	-	-	-	-	-
18,622	-	-	-	-	1,732	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,253,613	490,098	270,661	73,621	74,600	21,482	90,291
(147,131)	(45,943)	(21,398)	-	(22,852)	3,730	-
(182,691)	(64,346)	(42,757)	-	-	(3,730)	-
-	-	-	-	-	-	-
$ (329,822)	$ (110,289)	$ (64,155)	$ -	$ (22,852)	$ -	$ -

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, 2022

	American Rescue Plan C6	ESSER II CARES Act	ESSER III CARES Act	McKinney Vento ARP-HCY II	Total
Receipts:					
Federal aid	$ 185,240	$ 3,685,231	$ -	$ -	$ 10,071,254
State aid	-	-	-	-	430,010
Third party in-kind match	-	-	-	-	551,861
Total receipts	185,240	3,685,231	-	-	11,053,125
Expenditures:					
Instruction	40,549	428,478	148,058	-	4,584,726
Student support services	91,532	35,361	-	-	1,828,060
Instructional support staff	3,526	160,363	3,856	-	541,659
General administration	-	-	-	-	774,602
School administration	6,808	-	-	-	134,772
Central services	-	-	-	-	65,720
Operations and maintenance	23,620	8,848	-	-	104,606
Student transportation services	29,746	43	-	4,007	68,470
Food service operations	-	270,534	-	-	315,854
Reimbursed expenditures	-	-	-	-	(1)
Refund to state	-	-	-	-	7,484
Total expenditures	195,781	903,627	151,914	4,007	8,425,952
Receipts over (under) expenditures	(10,541)	2,781,604	(151,914)	(4,007)	2,627,173
Unencumbered cash (deficit), beginning of year	-	(2,946,376)	-	-	(3,942,275)
Prior year canceled encumbrances	-	76	-	-	646
Unencumbered cash (deficit), end of year	$ (10,541)	$ (164,696)	$ (151,914)	$ (4,007)	$ (1,314,456)

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL ASSESSMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts	$ -	$ -	$ -	$ -
Expenditures:				
Site improvement services	7	7	$ 30,407	$ 30,400
Receipts over (under) expenditures	(7)	(7)		
Unencumbered cash, beginning of year	30,414	30,407		
Unencumbered cash, end of year	$ 30,407	$ 30,400		

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

		2022		
	2021	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	$ 140,325	$ 68,863	$ 78,669	$ (9,806)
Current tax	2,074,918	2,818,916	2,710,670	108,246
Delinquent tax	95,567	76,702	39,074	37,628
Motor vehicle tax	393,263	326,863	204,066	122,797
Recreational vehicle tax	2,497	2,420	1,266	1,154
In lieu of tax	20,504	31,751	-	31,751
State aid	4,951,216	4,755,650	5,197,935	(442,285)
Bond premiums	-	3,143	-	3,143
Total receipts	7,678,290	8,084,308	$ 8,231,680	$ (147,372)
Expenditures:				
Debt service:				
Principal	3,655,000	3,785,000	$ 3,785,000	$ -
Interest	3,127,488	2,472,433	3,054,388	581,955
Total expenditures	6,782,488	6,257,433	$ 6,839,388	$ 581,955
Receipts over (under) expenditures	895,802	1,826,875		
Unencumbered cash, beginning of year	6,491,337	7,387,139		
Unencumbered cash, end of year	$ 7,387,139	$ 9,214,014		

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

	2021	2022
Receipts	$ -	$ -
Expenditures	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning of year	2	2
Unencumbered cash, end of year	$ 2	$ 2

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

CONSTRUCTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

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

	2021	2022
Receipts:		
Interest	$ 35	$ -
Expenditures:		
General administration	3,350	-
Debt issuance costs	3,000	3,000
Total expenditures	6,350	3,000
Receipts over (under) expenditures	(6,315)	(3,000)
Unencumbered cash, beginning of year	208,367	202,052
Unencumbered cash, end of year	$ 202,052	$ 199,052

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

	2021	2022
Receipts:		
Interest	$ 2,779	$ 2,894
Employee withholdings	5,999,555	5,754,569
Cobra/retirees	63,684	95,438
Health forfeitures	625,366	567,224
Reinsurance	364,350	691,482
Total receipts	7,055,734	7,111,607
Expenditures:		
Insurance premiums	1,486,352	1,439,575
Payment of claims	4,935,039	5,963,672
Other	440	360
Total expenditures	6,421,831	7,403,607
Receipts over (under) expenditures	633,903	(292,000)
Unencumbered cash, beginning of year	8,729,631	9,363,534
Unencumbered cash, end of year	$ 9,363,534	$ 9,071,534

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

	2021	2022
Receipts:		
Gain (loss) on investments	$ 1,239	$ (1,043)
Expenditures:		
Grants paid	275	-
Receipts over (under) expenditures	964	(1,043)
Unencumbered cash, beginning of year	5,275	6,239
Unencumbered cash, end of year	$ 6,239	$ 5,196

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, 2022

Funds	Beginning unencumbered cash balance	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
Gate receipts:						
Dodge City High School:						
Athletics	$ 66,794	$ 50,450	$ 78,757	$ 38,487	$ -	$ 38,487
Coffee club	1,305	4,625	3,620	2,310	-	2,310
Club services	164	-	-	164	-	164
Advertising	68,338	29,436	29,047	68,727	-	68,727
Tournament of Champions	61,323	24,889	25,717	60,495	-	60,495
WAC medals	1,529	7,500	8,229	800	-	800
Baseball	120	380	-	500	-	500
Boys basketball	706	1,805	2,126	385	-	385
Girls basketball	1,387	1,948	1,441	1,894	-	1,894
Bowling	-	474	376	98	-	98
Boys cross country	1,234	8,568	6,782	3,020	-	3,020
Girls cross country	755	3,898	4,586	67	-	67
Golf	1,930	2,349	2,621	1,658	-	1,658
Softball	114	-	-	114	-	114
Soccer	2,231	20,560	22,567	224	-	224
Boys tennis	247	-	7	240	-	240
Girls tennis	544	409	181	772	-	772
Track	-	10,940	3,634	7,306	-	7,306
Volleyball	135	-	-	135	-	135
Wrestling	4,806	13,903	13,728	4,981	-	4,981
Weight room	893	4,047	1,541	3,399	-	3,399
Athletic training	114	1,419	733	800	-	800
Gate receipts	-	81,587	46,379	35,208	-	35,208
Honors banquet	3,581	-	924	2,657	-	2,657
Football	-	4,960	3,920	1,040	-	1,040
Subtotal High School	218,250	274,147	256,916	235,481	-	235,481
Dodge City Middle School:						
Athletics	830	34,634	32,410	3,054	-	3,054
Comanche Middle School:						
Coyote athletics	608	30,457	29,653	1,412	-	1,412
Total gate receipts	219,688	339,238	318,979	239,947	-	239,947
School projects:						
District-wide:						
Mechanics	4,277	1,533	-	5,810	-	5,810
Floral design	10,278	-	1,261	9,017	-	9,017
Greenhouse	3,056	626	150	3,532	-	3,532
Livestock	19,249	2,985	8,429	13,805	-	13,805
Woodworking	11,725	-	2,797	8,928	-	8,928
Building trades - house	136,657	-	82,781	53,876	-	53,876
Building trades - non/house	3,417	900	3,993	324	-	324
Pass tuition	2,126	-	2,126	-	-	-
Food service	2,741	-	-	2,741	-	2,741
Comanche business partner	885	431	250	1,066	-	1,066
DCHS - Drama/Forensics	441	-	-	441	-	441
Bright Beginnings courtesy	299	2,308	1,622	985	-	985
Bright Beginnings-United Way	649	-	649	-	-	-
Migrant	1,387	2,126	-	3,513	-	3,513
The Learning Center	4,937	8,864	8,262	5,539	-	5,539
Money market interest	23,808	45	-	23,853	-	23,853
DCHS - Alumni Association	4,303	-	-	4,303	-	4,303
Subtotal District-wide	230,235	19,818	112,320	137,733	-	137,733

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, 2022

Funds	Beginning unencumbered cash balance	Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
School projects (continued):						
Dodge City High School:						
Basketball scoring table	$ 6,000	$ 7,000	$ 8,898	$ 4,102	$ -	$ 4,102
ID	1,919	296	-	2,215	-	2,215
Scholar bowl	100	-	-	100	-	100
Yearbook	3,153	5,876	5,020	4,009	-	4,009
Activity improvements 2017	2,731	6,534	5,699	3,566	-	3,566
Concessions	12,288	14,157	10,942	15,503	-	15,503
Demon bean	4,727	6,605	7,237	4,095	-	4,095
Lost equipment	362	-	-	362	-	362
Team store	-	43,325	41,604	1,721	-	1,721
Subtotal High School	31,280	83,793	79,400	35,673	-	35,673
Dodge City Middle School:						
Library/book fair	54	-	-	54	-	54
Students & building needs	1,079	-	-	1,079	-	1,079
Art smart	78	-	-	78	-	78
KS school health survey	236	-	-	236	-	236
Partners in education	183	-	-	183	-	183
Students in need	78	-	-	78	-	78
T-shirts	754	-	-	754	-	754
Learning tree	24	-	-	24	-	24
Student testing rewards	87	-	-	87	-	87
Information technology	344	-	-	344	-	344
Newcomers	543	-	-	543	-	543
Special activities	1,699	-	-	1,699	-	1,699
Yearbook	2,161	3,791	5,952	-	-	-
Subtotal Middle School	7,320	3,791	5,952	5,159	-	5,159
Comanche Middle School:						
Library/book fair	425	204	398	231	-	231
T-shirts	851	13,279	13,872	258	-	258
Subtotal Comanche	1,276	13,483	14,270	489	-	489
Soule Elementary	755	1,790	994	1,551	-	1,551
Beeson Elementary	284	200	329	155	-	155
Central Elementary	6,122	4,217	7,742	2,597	-	2,597
Linn Elementary	4,241	1,059	573	4,727	-	4,727
Miller Elementary	832	795	1,082	545	-	545
Northwest Elementary	5,904	8,979	6,074	8,809	-	8,809
Sunnyside Elementary	327	2,600	2,077	850	-	850
Wilroads Elementary	40	-	40	-	-	-
Ross Elementary	1,262	2,536	1,614	2,184	-	2,184
Total school projects	289,878	143,061	232,467	200,472	-	200,472
Total district activity funds	$ 509,566	$ 482,299	$ 551,446	$ 440,419	$ -	$ 440,419

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, 2022

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Student activity funds:				
Dodge City High School:				
Art club	$ 879	$ 1,148	$ 655	$ 1,372
Board game club	49	-	-	49
Band	57,196	155,482	158,722	53,956
Student band account	22,697	1,212	2,668	21,241
Broadcasting	2,583	-	575	2,008
FBLA	3,725	1,436	1,169	3,992
Cheerleaders	712	11,414	11,533	593
Chorus	8,361	37,052	38,592	6,821
Class of 2022	1,115	1,200	272	2,043
Class of 2023	2,400	3,081	4,701	780
Class of 2024	1,200	1,200	-	2,400
Class of 2025	-	1,200	-	1,200
Color guard	24	-	-	24
Debate	1,580	5,443	4,259	2,764
Drama club	2,852	1,506	2,505	1,853
Drill team	11,340	27,396	32,497	6,239
International club	152	-	-	152
FFA	4,961	4,480	6,261	3,180
FCCLA	6,771	3,084	2,253	7,602
Forensics	1,887	4,500	3,746	2,641
HOSA	1,185	1,567	1,472	1,280
Heritage panel	1,175	850	770	1,255
NHS	2,785	375	1,812	1,348
Orchestra	670	18,101	17,961	810
Orchestra student accounts	1,368	13,406	14,213	561
Outdoor club	493	256	405	344
SADD	2,991	200	-	3,191
Student council	247	3,255	1,441	2,061
Demon designs	1,520	3,596	3,720	1,396
FCA	815	1,085	1,270	630
Skills USA	801	11,619	8,479	3,941
Gay-straight alliance	251	-	94	157
Groups	618	-	245	373
Be the 1	14	460	147	327
Biology/herpetology club	87	1,225	1,259	53
Anime club	-	710	-	710
PSAT	-	580	580	-
A/P test	-	2,408	2,408	-
Subtotal High School	145,504	320,527	326,684	139,347

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2022

Funds	Beginning cash balance	Receipts	Disbursements	Ending cash balance
Student activity funds (continued):				
Dodge City Middle School:				
Student council	$ 2,083	$ 6,028	$ 7,785	$ 326
DCMS heritage panel	210	-	-	210
Drill team	4,370	8,703	6,039	7,034
Wrestling	306	1,458	1,701	63
Pep club	20	-	-	20
Spirit club	3,316	12,173	10,142	5,347
NJHS	1,184	-	-	1,184
Scholars bowl	173	129	172	130
Chorus	50	-	-	50
Drama club	116	-	53	63
Subtotal Middle School	11,828	28,491	25,892	14,427
Comanche Middle School:				
Student council	1,951	1,074	567	2,458
Drill team	692	8,071	6,812	1,951
Spirit club	2,808	7,362	7,676	2,494
JR NHS	416	-	-	416
Buddy group	277	-	-	277
Chorus	1,826	456	1,010	1,272
Miscellaneous student income	11	-	-	11
Library/book fair	17	-	17	-
Student and building needs	324	-	-	324
MS-WAC music festival	1,520	-	-	1,520
Students in need	71	-	-	71
Subtotal Comanche	9,913	16,963	16,082	10,794
Northwest Elementary:				
Student council	-	1,094	500	594
Subtotal student activity funds	167,245	367,075	369,158	165,162
Clearing funds:				
Sales tax	179	4,882	4,206	855
Total agency funds	$ 167,424	$ 371,957	$ 373,364	$ 166,017

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, 2022, and the related notes to the financial statement, which collectively comprise Unified School District No. 443's basic financial statement, and have issued our report thereon dated December 8, 2022. Our report on the financial statement disclosed that, as described in Note A to the financial statement, the District has prepared this financial statement on the basis of the financial reporting provisions of the *Kansas Municipal Auditing and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unified School District No. 443's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 443's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 443's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kennedy McKee & Company LLP

December 8, 2022

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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, 2022. 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, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 443 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Kennedy McKee & Company LLP

December 8, 2022

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

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:							
Child Nutrition Cluster:							
COVID-19 - School Breakfast Program	10.553	D0443	$ -	$ -	$ 1,431,551	$ 1,431,551	$ -
COVID-19 - National School Lunch Program	10.555	D0443	-	-	4,360,388	2,909,720	1,450,668
COVID-19 - Summer Food Service Program for Children	10.559	D0443	-	-	656,086	656,086	-
Fresh Fruit and Vegetables Program	10.582	D0443	-	-	249,815	249,815	-
			-	-	6,697,840	5,247,172	1,450,668
COVID-19 - State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant	10.649	D0443	-	-	5,814	5,814	-
Total U.S. Department of Agriculture			-	-	6,703,654	5,252,986	1,450,668
U.S. Department of Education							
Passed through Kansas Department of Education:							
Title I:							
Title I - 2021-22 Carryover	84.010A	D0443	-	-	204,245	204,245	-
Title I - 2021-22	84.010A	D0443	-	-	1,368,119	1,368,119	-
			-	-	1,572,364	1,572,364	-
Migrant Programs:							
Migrant - 2020-21	84.011A	D0443	(195,742)	200	195,561	19	-
Migrant - 2021-22	84.011A	D0443	-	-	496,000	496,000	-
			(195,742)	200	691,561	496,019	-
Carl Perkins - Program Improvement	84.048A	D0443	-	-	73,621	73,621	-
21st Century Community Learning Center 2020-21	84.287C	D0443	(15,223)	370	14,853	-	-
Title III:							
English Language Acquisition 2021-22	84.365A	D0443	-	-	194,910	242,139	(47,229)
English Language Acquisition 2020-21	84.365A	D0443	(42,783)	-	42,783	-	-
Immigrant Carryover 2020-21	84.365A	D0443	(21,563)	-	21,563	-	-
English Language Acquisition 2021-22 Carryover	84.365A	D0443	-	-	59,799	59,799	-
English Language Acquisition 2020-21	84.365A	D0443	-	-	125,100	188,160	(63,060)
			(64,346)	-	444,155	490,098	(110,289)
Title IIA:							
Teacher Quality - 2020-21	84.367A	D0443	(42,757)	-	42,757	-	-
Teacher Quality - 2021-22 Carryover	84.367A	D0443	-	-	206,506	270,661	(64,155)
Teacher Quality	84.367A	D0443	-	-	60	60	-
			(42,757)	-	249,323	270,721	(64,155)
Student Support and Academic Enrichment 2021-22	84.424A	D0443	-	-	51,748	74,600	(22,852)

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended June 30, 2022

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):							
COVID-19 Elementary and Secondary School Emergency Relief:							
COVID-19 ESSER SPED	84.425D	D0443	$ -	$ -	$ 160,752	$ 160,752	$ -
COVID-19 ESSER II	84.425D	D0443	(2,946,376)	76	3,685,231	903,627	(164,696)
COVID-19 ESSER III	84.425U	D0443	-	-	-	151,914	(151,914)
COVID-19 American Rescue Plan Act Education for Homeless Children and Youth (ARP-HCY)	84.425W	D0443	-	-	-	4,007	(4,007)
			(2,946,376)	76	3,845,983	1,220,300	(320,617)
Total U.S. Department of Education			(3,264,444)	646	6,943,608	4,197,723	(517,913)
U.S. Department of Health and Human Services							
Direct Program:							
Head Start - 2020-21	93.600	N/A	(491,565)	-	491,565	-	-
Head Start T/TA - 2020-21	93.600	N/A	(2,233)	-	2,233	-	-
Head Start - 2021-22	93.600	N/A	-	-	1,756,728	2,206,090	(449,362)
Head Start T/TA - 2021-22	93.600	N/A	-	-	27,482	27,940	(458)
			(493,798)	-	2,278,008	2,234,030	(449,820)
COVID-19 - Head Start CARES Act	93.600	N/A	(3,730)	-	25,212	21,482	-
COVID-19 - Head Start ARP Act C5	93.600	N/A	-	-	90,291	90,291	-
COVID-19 - Head Start ARP Act C6	93.600	N/A	-	-	185,240	195,782	(10,542)
			(3,730)	-	300,743	307,555	(10,542)
Passed through Kansas Department of Education:							
Youth Risk Behavior Survey	93.079	D0443	-	-	267	267	-
Temporary Assistance for Needy Families:							
Pre-K Pilot 2020-21	93.558	D0443	(5,096)	-	5,096	-	-
Pre-K Pilot 2021-22	93.558	D0443	-	-	10,891	17,250	(6,359)
			(5,096)	-	15,987	17,250	(6,359)
Passed through Kansas Department for Children and Families:							
Temporary Assistance for Needy Families:							
Kansas Early Head Start Visitation 2020-21	93.558	EES-2021-KEHSHV-01	(64,133)	-	64,133	-	-
Kansas Early Head Start Visitation 2021-22	93.558	EES-2022-KEHSHV-01	-	-	243,185	344,632	(101,447)
			(64,133)	-	307,318	344,632	(101,447)
Child Care and Development Fund:							
Kansas Early Head Start - 2020-21	93.596	EES-2021-KEHSCCP-01	(118,558)	-	108,452	-	(10,106)
Kansas Early Head Start - 2021-22	93.596	EES-2022-KEHSCCP-01	-	-	277,953	496,221	(218,268)
			(118,558)	-	386,405	496,221	(228,374)
Total U.S. Department of Health and Human Services			(685,315)	-	3,288,728	3,399,955	(796,542)
Total federal assistance			$ (3,949,759)	$ 646	$ 16,935,990	$ 12,850,664	$ 136,213

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, 2022

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, 2022. 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, 2022

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:

COVID-19 - Elementary and Secondary School Emergency Relief Fund	CFDA 84.425D, 84.425U
COVID-19 – Elementary and Secondary School Emergency Relief - Homeless Children and Youth	CFDA 84.425W
Child Nutrition Program Cluster:	
COVID-19 - National School Breakfast Program	CFDA 10.553
COVID-19 - National School Lunch Program	CFDA 10.555
COVID-19 - Summer Food Service Program For Children	CFDA 10.559
Fresh Fruit and Vegetable Program	CFDA 10.582

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.