

**UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS**

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
and
UNIFORM GUIDANCE REPORTS
YEAR ENDED JUNE 30, 2020**

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INDEPENDENT AUDITOR'S REPORT

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

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, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 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.

Auditor's Responsibility

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

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

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

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

As described in Note A, 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.

Adverse Opinion of U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 443 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 443 as of June 30, 2020, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (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 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 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, 2019 (not presented herein), and have issued our report thereon dated December 2, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 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: <http://admin.ks.gov/offices/oar/municipal-services/municipal-audits>. The 2019 column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note A.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 443's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 443's internal control over financial reporting and compliance.

Kennedy McKee & Company LLP

December 9, 2020

**UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended June 30, 2020

| <u>Funds</u> | <u>Beginning unencumbered cash balance (deficit)</u> | <u>Prior year canceled encumbrances</u> | <u>Receipts</u> |
|---|--|---|-------------------|
| General funds: | | | |
| General | \$ 4,125 | \$ 2,250 | \$ 56,556,819 |
| Supplemental general | 348,338 | 317 | 19,005,614 |
| Total general funds | 352,463 | 2,567 | 75,562,433 |
| Special purpose funds: | | | |
| Parents as teachers | 987 | - | 61,229 |
| Bilingual education | 8,759 | 24 | 4,585,849 |
| Capital outlay | 6,678,852 | 260,186 | 9,492,013 |
| Food service | 110,795 | - | 5,005,504 |
| Professional development | 290,356 | 4 | 498,233 |
| Special education | 1,809,230 | - | 7,274,877 |
| At risk | 6,540 | 16 | 14,023,909 |
| Virtual education | 143,681 | - | - |
| Summer school | 778,106 | - | 271,237 |
| Career and postsecondary education | 304,931 | - | 1,477,376 |
| KPERS special retirement contribution | - | - | 7,689,566 |
| Preschool-aged at risk | 192,089 | - | 337,136 |
| Non-budgeted special purpose funds: | | | |
| Coke donation agreement | 34,377 | - | 5,693 |
| Textbook and student materials revolving | 2,136,879 | - | 1,516,857 |
| Civic Center | - | - | 5,433 |
| Building blocks grant | (50,456) | - | 79,951 |
| Gifts and grants | 2,644,904 | 231 | 244,455 |
| Contingency reserve | 3,931,663 | - | 3,685,703 |
| Special purpose federal grant funds: | | | |
| Pre-K pilot program | - | - | 38,761 |
| Title IV - 21st Century Community Learning Center | (21,503) | - | 81,371 |
| Link Grant | (10,163) | - | 1,012,520 |
| Title I | - | - | 1,217,863 |
| Title I migrant | (271,595) | - | 810,176 |
| Head start | (358,246) | - | 2,556,366 |
| Kansas early head start | (107,644) | - | 881,444 |
| Title III English language acquisition | (126,550) | - | 321,334 |
| Title IIA teacher quality | - | - | 193,047 |
| Program improvement/Carl Perkins | - | - | 87,443 |
| Title IV | - | - | 47,022 |
| District activity funds | 326,708 | - | 668,518 |
| Total special purpose funds | 18,452,700 | 260,461 | 64,170,886 |

| <u>Expenditures</u> | <u>Ending unencumbered cash balance (deficit)</u> | <u>Add encumbrances and accounts payable</u> | <u>Ending cash balance (deficit)</u> |
|---------------------|---|--|--------------------------------------|
| \$ 56,558,933 | \$ 4,261 | \$ 181,451 | \$ 185,712 |
| 19,224,563 | 129,706 | 71,187 | 200,893 |
| <u>75,783,496</u> | <u>133,967</u> | <u>252,638</u> | <u>386,605</u> |
| 61,229 | 987 | - | 987 |
| 4,589,613 | 5,019 | 8,791 | 13,810 |
| 2,480,774 | 13,950,277 | 706,880 | 14,657,157 |
| 4,616,319 | 499,980 | 900 | 500,880 |
| 288,290 | 500,303 | - | 500,303 |
| 7,274,877 | 1,809,230 | - | 1,809,230 |
| 14,025,465 | 5,000 | 25,838 | 30,838 |
| - | 143,681 | - | 143,681 |
| 266,670 | 782,673 | - | 782,673 |
| 1,465,975 | 316,332 | 179 | 316,511 |
| 7,689,566 | - | - | - |
| 529,225 | - | - | - |
| 15,576 | 24,494 | - | 24,494 |
| 653,023 | 3,000,713 | 55,869 | 3,056,582 |
| 5,433 | - | - | - |
| 68,770 | (39,275) | - | (39,275) |
| 112,420 | 2,777,170 | 7,669 | 2,784,839 |
| - | 7,617,366 | - | 7,617,366 |
| 41,932 | (3,171) | - | (3,171) |
| 68,655 | (8,787) | 69 | (8,718) |
| 1,521,286 | (518,929) | - | (518,929) |
| 1,372,138 | (154,275) | - | (154,275) |
| 620,334 | (81,753) | 10,595 | (71,158) |
| 2,597,670 | (399,550) | 7,666 | (391,884) |
| 854,929 | (81,129) | - | (81,129) |
| 281,556 | (86,772) | - | (86,772) |
| 241,089 | (48,042) | - | (48,042) |
| 87,443 | - | - | - |
| 53,457 | (6,435) | - | (6,435) |
| 632,856 | 362,370 | - | 362,370 |
| <u>52,516,570</u> | <u>30,367,477</u> | <u>824,456</u> | <u>31,191,933</u> |

**UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended June 30, 2020

| <u>Funds</u> | <u>Beginning unencumbered cash balance (deficit)</u> | <u>Prior year canceled encumbrances</u> | <u>Receipts</u> |
|---|--|---|-----------------------|
| Bond and interest funds: | | | |
| Special assessment | \$ 30,421 | \$ - | \$ - |
| Bond and interest | 5,677,029 | - | 7,552,596 |
| Certificates of participation P & I 2010 | <u>2</u> | <u>-</u> | <u>-</u> |
| Total bond and interest funds | <u>5,707,452</u> | <u>-</u> | <u>7,552,596</u> |
| Capital project fund: | | | |
| Construction | <u>298,929</u> | <u>195,067</u> | <u>6,058</u> |
| Business fund: | | | |
| Health care services reserve | <u>8,206,531</u> | <u>-</u> | <u>6,785,404</u> |
| Trust fund: | | | |
| Marilyn Shipley Children Literacy | <u>5,818</u> | <u>-</u> | <u>(13)</u> |
| Total reporting entity (excluding agency funds) | <u>\$ 33,023,893</u> | <u>\$ 458,095</u> | <u>\$ 154,077,364</u> |
| Composition of cash balance: | | | |
| Checking accounts | | | |
| Money market accounts | | | |
| Certificates of deposit | | | |
| 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.

| <u>Expenditures</u> | <u>Ending unencumbered cash balance (deficit)</u> | <u>Add encumbrances and accounts payable</u> | <u>Ending cash balance (deficit)</u> |
|-----------------------|---|--|--------------------------------------|
| \$ 7 | \$ 30,414 | \$ - | \$ 30,414 |
| 6,738,288 | 6,491,337 | - | 6,491,337 |
| - | 2 | - | 2 |
| <u>6,738,295</u> | <u>6,521,753</u> | <u>-</u> | <u>6,521,753</u> |
| <u>291,687</u> | <u>208,367</u> | <u>52,580</u> | <u>260,947</u> |
| <u>6,262,304</u> | <u>8,729,631</u> | <u>352,139</u> | <u>9,081,770</u> |
| <u>530</u> | <u>5,275</u> | <u>-</u> | <u>5,275</u> |
| <u>\$ 141,592,882</u> | <u>\$ 45,966,470</u> | <u>\$ 1,481,813</u> | <u>\$ 47,448,283</u> |
| | | | \$ 34,227,035 |
| | | | 9,292,997 |
| | | | 2,000,000 |
| | | | 1,943,582 |
| | | | 148,120 |
| | | | 740 |
| | | | <u>66</u> |
| | | | 47,612,540 |
| | | | <u>(164,257)</u> |
| | | | <u>\$ 47,448,283</u> |

**UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

June 30, 2020

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, 2020:

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.).

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

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

| <u>Fund</u> | <u>Original budget</u> | <u>Amended budget</u> |
|------------------------|----------------------------|---------------------------|
| General | \$ 56,949,000 | \$ 57,081,419 |
| Preschool-Aged At Risk | 467,164 | 529,225 |

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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
- Federal 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.

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 \$3,771,775 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

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, 2020, the District had the following investments and maturities:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Maturities</u> | <u>Rating U.S.</u> |
|--|---------------------|-------------------|--------------------|
| Kansas Municipal Investment Pool | \$ 1,943,582 | Less than 1 year | AAAf |
| Federated Government Obligations Fund 395 | <u>740</u> | Less than 1 year | AAAm |
| | <u>\$ 1,944,322</u> | | |

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.

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, 2020, was as follows:

| <u>Investments</u> | <u>Percentage of investments</u> |
|--|----------------------------------|
| Kansas Municipal Investment Pool | 99.96% |
| Federated Government Obligations Fund 395 | 0.04% |

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, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$45,668,152 and the bank balance was \$46,262,697. Of the bank balance, \$892,842 was covered by federal depository insurance and \$45,369,855 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2020, the District had invested \$1,943,582 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. 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 |
|------------------------------------|--------------------------------------|---|--------------------------------------|
| Bond Project – Package #1 | \$ 26,536,285 | \$ 26,536,285 | \$ - |
| Bond Project – Package #2 | 33,481,882 | 33,481,882 | - |
| Bond Project – Package #3 | 31,415,687 | 31,415,687 | - |
| Food Storage Building Improvements | 647,000 | 527,971 | 119,029 |
| Pavement Replacement | 590,357 | 566,182 | 24,175 |
| Administration Building | 18,075,087 | 17,533,588 | 541,499 |
| DCHS Signage | 92,139 | 92,139 | - |
| Memorial Stadium | 170,190 | 12,296 | 157,894 |
| HVAC Upgrades | 876,533 | 691,321 | 185,212 |
| Gym Floors | 47,490 | 47,490 | - |
| District Security Lighting | 745,904 | 745,904 | - |
| Sunnyside Sidewalk | 39,470 | - | 39,470 |
| | <u>\$ 112,718,024</u> | <u>\$ 111,650,745</u> | <u>\$ 1,067,279</u> |

E. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2020, 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 rate of 2.00% to 5.00% Maturing March 1, 2036 | <u>\$ 85,600,000</u> | <u>\$ -</u> | <u>\$ 3,540,000</u> | <u>\$ 82,060,000</u> | <u>\$ 3,198,288</u> |

E. 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 |
|-----------|----------------------|----------------------|-----------------------|
| 2021 | \$ 3,655,000 | \$ 3,127,488 | \$ 6,782,488 |
| 2022 | 3,785,000 | 3,054,388 | 6,839,388 |
| 2023 | 3,925,000 | 2,978,687 | 6,903,687 |
| 2024 | 4,080,000 | 2,782,438 | 6,862,438 |
| 2025 | 4,250,000 | 2,578,438 | 6,828,438 |
| 2026-2030 | 24,315,000 | 9,708,187 | 34,023,187 |
| 2031-2035 | 30,890,000 | 4,643,087 | 35,533,087 |
| 2036 | 7,160,000 | 250,600 | 7,410,600 |
| Total | <u>\$ 82,060,000</u> | <u>\$ 29,123,313</u> | <u>\$ 111,183,313</u> |

F. OPERATING LEASES

The District has entered into operating lease agreements for copier rental and maintenance, facility space, mail system equipment, and fiber optic networking. Rental payments for the current year totaled \$184,979. The operating lease agreements expire at various dates through the year 2026.

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

| | |
|------|-------------------|
| 2021 | \$ 238,703 |
| 2022 | 242,821 |
| 2023 | 179,765 |
| 2024 | 179,765 |
| 2025 | 119,841 |
| 2026 | 32,909 |
| | <u>\$ 993,804</u> |

G. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Amount | Regulatory authority |
|----------------------------|---|----------------------|-------------------------|
| General | Parents as Teachers | \$ 20,410 | K.S.A. 72-5167 |
| General | Bilingual Education | 3,161,272 | K.S.A. 72-5167 |
| General | Capital Outlay | 5,443,033 | K.S.A. 72-5167 |
| General | Food Service | 704,706 | K.S.A. 72-5167 |
| General | Professional Development | 467,500 | K.S.A. 72-5167 |
| General | Special Education | 6,149,922 | K.S.A. 72-5167 |
| General | At Risk | 10,001,329 | K.S.A. 72-5167 |
| General | Summer School | 200,000 | K.S.A. 72-5167 |
| General | Career and Postsecondary Education | 1,477,099 | K.S.A. 72-5167 |
| General | Preschool-Aged At Risk | 337,136 | K.S.A. 72-5167 |
| General | Textbook and Student Materials Revolving | 1,091,000 | K.S.A. 72-5167 |
| General | Contingency Reserve | 3,685,703 | K.S.A. 72-5167 |
| Total General | | <u>32,739,110</u> | |
| Supplemental General | Bilingual Education | 1,424,577 | K.S.A. 72-5143 |
| Supplemental General | Special Education | 1,124,955 | K.S.A. 72-5143 |
| Supplemental General | At Risk | 4,022,580 | K.S.A. 72-5143 |
| Supplemental General | Textbook and Student Materials Revolving | 200,000 | K.S.A. 72-5143 |
| Total Supplemental General | | <u>6,772,112</u> | |
| Total operating transfers | | <u>\$ 39,511,222</u> | |

H. 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.

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, 2020.

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.

I. 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.

I. DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Continued)

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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first-year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

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

2018 House Substitute for Senate Bill 109 provided for additional funding for 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.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 \$7,689,566 for the year ended June 30, 2020.

I. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$67,775,518. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. 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.

J. 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:

| | <u>Beginning of year liability</u> | <u>Claims and changes in estimates</u> | <u>Stop-loss reimbursement</u> | <u>Claim payments</u> | <u>End of year liability</u> |
|------|--|--|------------------------------------|---------------------------|--------------------------------------|
| 2019 | \$ 515,326 | \$4,788,159 | \$ 519,504 | \$4,113,392 | \$670,589 |
| 2020 | 670,589 | 4,780,958 | 408,856 | 4,690,552 | 352,139 |

K. 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, 2020.

L. CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, the Governor issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, businesses, and municipalities affected by the pandemic. In response to the CARES Act, the Governor formed the Strengthening People and Revitalizing Kansas (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020, the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive the Coronavirus Relief Funds, the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

While management cannot quantify the financial and other impacts to the District, management believes that an impact on the District's financial position and results of future operations is reasonably possible.

M. SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 9, 2020 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 L 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, 2020

| <u>Funds</u> | <u>Certified budget</u> | <u>Adjustment to comply with legal maximum budget</u> | <u>Adjustment for qualifying budget credits</u> | <u>Total budget for comparison</u> | <u>Expenditures chargeable to current year</u> | <u>Variance favorable (unfavorable)</u> |
|---|-----------------------------|---|---|--|--|---|
| General funds: | | | | | | |
| General | \$ 57,081,419 | \$ (558,909) | \$ 36,423 | \$ 56,558,933 | \$ 56,558,933 | \$ - |
| Supplemental general | 19,224,563 | - | - | 19,224,563 | 19,224,563 | - |
| Special purpose funds: | | | | | | |
| Parents as teachers | 61,229 | - | - | 61,229 | 61,229 | - |
| Bilingual education | 4,934,917 | - | - | 4,934,917 | 4,589,613 | 345,304 |
| Capital outlay | 15,466,552 | - | - | 15,466,552 | 2,480,774 | 12,985,778 |
| Food service | 5,317,710 | - | - | 5,317,710 | 4,616,319 | 701,391 |
| Professional development | 756,648 | - | - | 756,648 | 288,290 | 468,358 |
| Special education | 7,976,373 | - | - | 7,976,373 | 7,274,877 | 701,496 |
| At risk | 15,313,463 | - | - | 15,313,463 | 14,025,465 | 1,287,998 |
| Virtual education | 143,681 | - | - | 143,681 | - | 143,681 |
| Summer school | 421,362 | - | - | 421,362 | 266,670 | 154,692 |
| Career and postsecondary education | 1,579,844 | - | - | 1,579,844 | 1,465,975 | 113,869 |
| KPERS special retirement contribution | 8,587,098 | - | - | 8,587,098 | 7,689,566 | 897,532 |
| Preschool-aged at risk | 529,225 | - | - | 529,225 | 529,225 | - |
| Bond and interest funds: | | | | | | |
| Special assessment | 30,421 | - | - | 30,421 | 7 | 30,414 |
| Bond and interest | 6,738,288 | - | - | 6,738,288 | 6,738,288 | - |
| Total | \$ 144,162,793 | \$ (558,909) | \$ 36,423 | \$ 143,640,307 | \$ 125,809,794 | \$ 17,830,513 |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|--|-------------------|-------------------|----------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| State sources: | | | | |
| State aid - general | \$ 48,607,285 | \$ 51,340,228 | \$ 51,904,812 | \$ (564,584) |
| State aid - special education | 4,899,794 | 5,172,481 | 5,172,481 | - |
| State aid - reimbursement | - | 36,423 | - | 36,423 |
| Mineral production tax and other | 9,101 | 7,687 | - | 7,687 |
| Total receipts | 53,516,180 | 56,556,819 | \$ 57,077,293 | \$ (520,474) |
| Expenditures: | | | | |
| Instruction | 11,894,256 | 12,643,697 | \$ 15,706,721 | \$ 3,063,024 |
| Student support services | 27,778 | 30,691 | 29,664 | (1,027) |
| Instructional support staff | 285,851 | 294,838 | 294,295 | (543) |
| General administration | 653,284 | 882,007 | 915,113 | 33,106 |
| School administration | 261,579 | 245,853 | 284,326 | 38,473 |
| Central services | 1,511,158 | 1,607,126 | 1,626,352 | 19,226 |
| Operations and maintenance | 4,524,800 | 6,220,086 | 6,577,919 | 357,833 |
| Student transportation services: | | | | |
| Supervision | 280,747 | 287,370 | 212,947 | (74,423) |
| Vehicle operating services | 978,708 | 1,151,075 | 1,635,428 | 484,353 |
| Vehicle services and maintenance services | 358,653 | 438,065 | 400,023 | (38,042) |
| Other support services | 47,775 | 19,015 | - | (19,015) |
| Food service operations | 61 | - | 2,000 | 2,000 |
| Operating transfers | 32,694,893 | 32,739,110 | 29,396,631 | (3,342,479) |
| Adjustment to comply with legal maximum budget | - | - | (558,909) | (558,909) |
| Legal general fund budget | 53,519,543 | 56,558,933 | 56,522,510 | (36,423) |
| Adjustment for qualifying budget credit | - | - | 36,423 | 36,423 |
| Total expenditures | 53,519,543 | 56,558,933 | \$ 56,558,933 | \$ - |
| Receipts over (under) expenditures | (3,363) | (2,114) | | |
| Unencumbered cash, beginning of year | 3,362 | 4,125 | | |
| Prior year canceled encumbrances | 4,126 | 2,250 | | |
| Unencumbered cash, end of year | \$ 4,125 | \$ 4,261 | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | Actual | Budget | 2020 Variance favorable (unfavorable) |
|---------------------------------------|-------------------|-------------------|----------------------|--|
| Receipts: | | | | |
| Taxes and shared receipts: | | | | |
| Tax in process | \$ 123,878 | \$ 109,247 | \$ 168,765 | \$ (59,518) |
| Current tax | 3,677,165 | 3,997,671 | 4,042,454 | (44,783) |
| Delinquent tax | 134,858 | 108,097 | 69,780 | 38,317 |
| Motor vehicle tax | 554,629 | 619,506 | 602,132 | 17,374 |
| Recreational vehicle tax | 3,664 | 3,701 | 3,586 | 115 |
| In lieu of tax | 24,513 | 41,183 | - | 41,183 |
| State aid | 13,793,522 | 14,126,209 | 14,126,209 | - |
| Total receipts | 18,312,229 | 19,005,614 | \$ 19,012,926 | \$ (7,312) |
| Expenditures: | | | | |
| Instruction | 1,367,985 | 1,344,514 | \$ 1,782,811 | \$ 438,297 |
| Student support services | 1,421,316 | 1,284,486 | 1,565,682 | 281,196 |
| Instructional support staff | 1,095,318 | 1,082,887 | 1,190,797 | 107,910 |
| General administration | 286,629 | 364,987 | 320,037 | (44,950) |
| School administration | 4,542,168 | 4,602,994 | 4,747,472 | 144,478 |
| Central services | 843,341 | 820,031 | 851,309 | 31,278 |
| Operations and maintenance | 4,249,005 | 2,948,109 | 3,010,302 | 62,193 |
| Food service operations | - | 4,443 | - | (4,443) |
| Operating transfers | 5,185,732 | 6,772,112 | 5,756,153 | (1,015,959) |
| Total expenditures | 18,991,494 | 19,224,563 | \$ 19,224,563 | \$ - |
| Receipts over (under) expenditures | (679,265) | (218,949) | | |
| Unencumbered cash, beginning of year | 1,023,905 | 348,338 | | |
| Prior year canceled encumbrances | 3,698 | 317 | | |
| Unencumbered cash, end of year | \$ 348,338 | \$ 129,706 | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|---------------------------------------|---------------|---------------|------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| State aid | \$ 40,356 | \$ 40,819 | \$ 40,819 | \$ - |
| Transfer from general fund | 26,144 | 20,410 | 20,410 | - |
| Total receipts | 66,500 | 61,229 | \$ 61,229 | \$ - |
| Expenditures: | | | | |
| Instruction | 11,070 | - | \$ - | \$ - |
| Student support services | 56,251 | 48,022 | 61,229 | 13,207 |
| Instructional support staff | - | 11,357 | - | (11,357) |
| School administration | 1,650 | - | - | - |
| Central services | - | 1,850 | - | (1,850) |
| Total expenditures | 68,971 | 61,229 | \$ 61,229 | \$ - |
| Receipts over (under) expenditures | (2,471) | - | | |
| Unencumbered cash, beginning of year | 3,458 | 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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | <u>2019</u> | <u>2020</u> | | <u>Variance favorable (unfavorable)</u> |
|--------------------------------------|------------------|------------------|---------------------|---|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts: | | | | |
| Transfer from: | | | | |
| General fund | \$ 4,228,090 | \$ 3,161,272 | \$ 3,566,981 | \$ (405,709) |
| Supplemental general fund | - | 1,424,577 | 1,359,177 | 65,400 |
| Total receipts | <u>4,228,090</u> | <u>4,585,849</u> | <u>\$ 4,926,158</u> | <u>\$ (340,309)</u> |
| Expenditures: | | | | |
| Instruction | 3,911,556 | 4,252,521 | \$ 4,590,518 | \$ 337,997 |
| Student support services | 109,094 | 120,437 | 116,104 | (4,333) |
| Instructional support staff | 75 | - | 2,005 | 2,005 |
| School administration | 207,365 | 216,655 | 226,290 | 9,635 |
| Total expenditures | <u>4,228,090</u> | <u>4,589,613</u> | <u>\$ 4,934,917</u> | <u>\$ 345,304</u> |
| Receipts over (under) expenditures | - | (3,764) | | |
| Unencumbered cash, beginning of year | 8,759 | 8,759 | | |
| Prior year canceled encumbrances | - | 24 | | |
| Unencumbered cash, end of year | <u>\$ 8,759</u> | <u>\$ 5,019</u> | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2020 | | Variance favorable (unfavorable) | |
|---|---------------------|----------------------|--|----------------------|
| | 2019 | Actual | | Budget |
| Receipts: | | | | |
| Taxes and shared receipts: | | | | |
| Tax in process | \$ 31,819 | \$ 50,926 | \$ 78,902 | \$ (27,976) |
| Current tax | 1,714,041 | 1,700,282 | 1,720,660 | (20,378) |
| Delinquent tax | 42,243 | 41,800 | 32,531 | 9,269 |
| Motor vehicle tax | 214,373 | 183,813 | 186,814 | (3,001) |
| Recreational vehicle tax | 1,399 | 1,081 | 1,113 | (32) |
| In lieu of tax | 5,843 | - | - | - |
| Interest | 339,898 | 213,571 | 400,000 | (186,429) |
| State aid | 1,274,864 | 1,399,417 | 1,395,646 | 3,771 |
| Other | 104,329 | 458,090 | 200,000 | 258,090 |
| Transfer from general fund | 9,704,884 | 5,443,033 | 4,704,537 | 738,496 |
| Total receipts | 13,433,693 | 9,492,013 | \$ 8,720,203 | \$ 771,810 |
| Expenditures: | | | | |
| Instruction | 77,754 | - | \$ 250,000 | \$ 250,000 |
| General administration | 100 | - | 250,000 | 250,000 |
| School administration | 19,492 | 198,809 | 250,000 | 51,191 |
| Central services | - | 34,172 | - | (34,172) |
| Operations and maintenance | 1,648,471 | 653,568 | 2,750,000 | 2,096,432 |
| Other support services | - | 560,103 | - | (560,103) |
| Facility acquisition and construction services: | | | | |
| Architectural and engineering services | 1,000,935 | 106,857 | 2,000,000 | 1,893,143 |
| Site acquisition | 818 | - | 250,000 | 250,000 |
| Site improvement | 542,142 | 361,211 | 5,000,000 | 4,638,789 |
| Building improvements | 14,518,859 | 566,054 | 4,716,552 | 4,150,498 |
| Total expenditures | 17,808,571 | 2,480,774 | \$ 15,466,552 | \$ 12,985,778 |
| Receipts over (under) expenditures | (4,374,878) | 7,011,239 | | |
| Unencumbered cash, beginning of year | 10,511,451 | 6,678,852 | | |
| Prior year canceled encumbrances | 542,279 | 260,186 | | |
| Unencumbered cash, end of year | \$ 6,678,852 | \$ 13,950,277 | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|---------------------------------------|-------------------|-------------------|---------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| Federal aid | \$ 3,841,943 | \$ 3,748,364 | \$ 4,243,855 | \$ (495,491) |
| State aid | 50,539 | 50,968 | 40,066 | 10,902 |
| Interest | 34 | 34 | - | 34 |
| Charges for services | 589,378 | 491,513 | 862,449 | (370,936) |
| Other | 20,262 | 9,919 | 50,000 | (40,081) |
| Transfer from general fund | 2,387 | 704,706 | 5,000 | 699,706 |
| Total receipts | 4,504,543 | 5,005,504 | \$ 5,201,370 | \$ (195,866) |
| Expenditures: | | | | |
| Operations and maintenance | 35,898 | 42,754 | \$ 50,000 | \$ 7,246 |
| Food service operations | 4,579,296 | 4,573,565 | 5,267,710 | 694,145 |
| Total expenditures | 4,615,194 | 4,616,319 | \$ 5,317,710 | \$ 701,391 |
| Receipts over (under) expenditures | (110,651) | 389,185 | | |
| Unencumbered cash, beginning of year | 221,446 | 110,795 | | |
| Unencumbered cash, end of year | \$ 110,795 | \$ 499,980 | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|---------------------------------------|-------------------|-------------------|-------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| State aid | \$ 44,078 | \$ 30,483 | \$ 61,253 | \$ (30,770) |
| Other | - | 250 | - | 250 |
| Transfer from general fund | 337,583 | 467,500 | 450,000 | 17,500 |
| Total receipts | 381,661 | 498,233 | \$ 511,253 | \$ (13,020) |
| Expenditures: | | | | |
| Instruction | 55,945 | 36,913 | \$ - | \$ (36,913) |
| Student support services | 4,386 | 4,411 | - | (4,411) |
| Instructional support staff | 321,331 | 246,966 | 756,648 | 509,682 |
| Total expenditures | 381,662 | 288,290 | \$ 756,648 | \$ 468,358 |
| Receipts over (under) expenditures | (1) | 209,943 | | |
| Unencumbered cash, beginning of year | 290,357 | 290,356 | | |
| Prior year canceled encumbrances | - | 4 | | |
| Unencumbered cash, end of year | \$ 290,356 | \$ 500,303 | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|--|---------------------|---------------------|---------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| Federal aid | \$ 40,000 | \$ - | \$ - | \$ - |
| Transfer from: | | | | |
| General fund | 6,897,156 | 6,149,922 | 6,753,837 | (603,915) |
| Supplemental general fund | 267,073 | 1,124,955 | 959,624 | 165,331 |
| Total receipts | <u>7,204,229</u> | <u>7,274,877</u> | <u>\$ 7,713,461</u> | <u>\$ (438,584)</u> |
| Expenditures: | | | | |
| Instruction | 6,945,149 | 7,008,852 | \$ 7,572,029 | \$ 563,177 |
| Student support services | 844 | 720 | 63,999 | 63,279 |
| Instructional support staff | 1,207 | - | 4,000 | 4,000 |
| Student transportation services: | | | | |
| Vehicle operating service | 228,680 | 235,210 | 286,345 | 51,135 |
| Vehicle services and maintenance services | 28,332 | 30,095 | 50,000 | 19,905 |
| Total expenditures | <u>7,204,212</u> | <u>7,274,877</u> | <u>\$ 7,976,373</u> | <u>\$ 701,496</u> |
| Receipts over (under) expenditures | 17 | - | | |
| Unencumbered cash, beginning of year | 1,809,209 | 1,809,230 | | |
| Prior year canceled encumbrances | 4 | - | | |
| Unencumbered cash, end of year | <u>\$ 1,809,230</u> | <u>\$ 1,809,230</u> | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|--------------------------------------|-------------------|-------------------|---------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| Federal aid | \$ 130,125 | \$ - | \$ - | \$ - |
| Transfer from: | | | | |
| General fund | 10,359,767 | 10,001,329 | 11,879,230 | (1,877,901) |
| Supplemental general fund | <u>3,393,780</u> | <u>4,022,580</u> | <u>3,437,352</u> | <u>585,228</u> |
| Total receipts | <u>13,883,672</u> | <u>14,023,909</u> | <u>\$15,316,582</u> | <u>\$ (1,292,673)</u> |
| Expenditures: | | | | |
| Instruction | 12,733,548 | 12,677,213 | \$13,869,782 | \$ 1,192,569 |
| Student support services | 835,045 | 1,027,914 | 1,092,597 | 64,683 |
| School administration | 294,219 | 296,423 | 316,084 | 19,661 |
| Operations and maintenance | <u>26,551</u> | <u>23,915</u> | <u>35,000</u> | <u>11,085</u> |
| Total expenditures | <u>13,889,363</u> | <u>14,025,465</u> | <u>\$15,313,463</u> | <u>\$ 1,287,998</u> |
| Receipts over (under) expenditures | (5,691) | (1,556) | | |
| Unencumbered cash, beginning of year | 12,230 | 6,540 | | |
| Prior year canceled encumbrances | <u>1</u> | <u>16</u> | | |
| Unencumbered cash, end of year | <u>\$ 6,540</u> | <u>\$ 5,000</u> | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|--------------------------------------|-------------------|-------------------|-------------------|--|
| | | Actual | Budget | |
| Receipts: | \$ - | \$ - | <u>\$ -</u> | <u>\$ -</u> |
| Expenditures: | | | | |
| Instruction | - | - | <u>\$ 143,681</u> | <u>\$ 143,681</u> |
| Receipts over (under) expenditures | - | - | | |
| Unencumbered cash, beginning of year | <u>143,681</u> | <u>143,681</u> | | |
| Unencumbered cash, end of year | <u>\$ 143,681</u> | <u>\$ 143,681</u> | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | <u>2019</u> | <u>2020</u> | | <u>Variance favorable (unfavorable)</u> |
|--------------------------------------|-------------------|-------------------|-------------------|---|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts: | | | | |
| Fees | \$ 71,322 | \$ 71,237 | \$ 100,000 | \$ (28,763) |
| Transfer from general fund | 185,685 | 200,000 | - | 200,000 |
| Total receipts | <u>257,007</u> | <u>271,237</u> | <u>\$ 100,000</u> | <u>\$ 171,237</u> |
| Expenditures: | | | | |
| Instruction | 243,696 | 235,988 | \$ 393,804 | \$ 157,816 |
| Student support services | 4,038 | 4,612 | 10,800 | 6,188 |
| Student transportation services | 9,273 | 26,070 | 16,758 | (9,312) |
| Total expenditures | <u>257,007</u> | <u>266,670</u> | <u>\$ 421,362</u> | <u>\$ 154,692</u> |
| Receipts over (under) expenditures | - | 4,567 | | |
| Unencumbered cash, beginning of year | <u>778,106</u> | <u>778,106</u> | | |
| Unencumbered cash, end of year | <u>\$ 778,106</u> | <u>\$ 782,673</u> | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|--------------------------------------|------------|------------|--------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| State aid | \$ - | \$ 277 | \$ - | \$ 277 |
| Transfer from general fund | 972,844 | 1,477,099 | 1,329,500 | 147,599 |
| Total receipts | 972,844 | 1,477,376 | \$ 1,329,500 | \$ 147,876 |
| Expenditures: | | | | |
| Instruction | 1,336,491 | 1,313,526 | \$ 1,422,810 | \$ 109,284 |
| Student support services | 60,182 | 61,595 | 63,688 | 2,093 |
| School administration | 31,831 | 34,546 | 33,046 | (1,500) |
| Operations and maintenance | 55,741 | 56,129 | 60,300 | 4,171 |
| Student transportation services | - | 179 | - | (179) |
| Total expenditures | 1,484,245 | 1,465,975 | \$ 1,579,844 | \$ 113,869 |
| Receipts over (under) expenditures | (511,401) | 11,401 | | |
| Unencumbered cash, beginning of year | 816,332 | 304,931 | | |
| Unencumbered cash, end of year | \$ 304,931 | \$ 316,332 | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|--------------------------------------|--------------|--------------|--------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| State aid | \$ 3,130,687 | \$ 7,689,566 | \$ 8,587,098 | \$ (897,532) |
| Expenditures: | | | | |
| Instruction | 1,878,099 | 4,536,843 | \$ 5,159,843 | \$ 623,000 |
| Student support services | 221,653 | 552,880 | 607,968 | 55,088 |
| Instructional support staff | 89,225 | 202,236 | 244,733 | 42,497 |
| General administration | 62,927 | 196,853 | 172,601 | (24,252) |
| School administration | 290,215 | 705,902 | 796,025 | 90,123 |
| Central services | 115,835 | 292,972 | 317,722 | 24,750 |
| Operations and maintenance | 251,707 | 678,989 | 690,402 | 11,413 |
| Student transportation services | 90,477 | 214,539 | 248,168 | 33,629 |
| Other support services | 3,444 | 6,921 | 1,000 | (5,921) |
| Food service operations | 127,105 | 301,431 | 348,636 | 47,205 |
| Total expenditures | 3,130,687 | 7,689,566 | \$ 8,587,098 | \$ 897,532 |
| 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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|---------------------------------------|-------------------|----------------|-------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| Federal aid | \$ 5,739 | \$ - | \$ - | \$ - |
| Transfer from general fund | 499,800 | 337,136 | 337,136 | - |
| Total receipts | 505,539 | 337,136 | \$ 337,136 | \$ - |
| Expenditures: | | | | |
| Instruction | 279,759 | 390,151 | \$ 405,835 | \$ 15,684 |
| Student support services | 26,495 | 99,749 | 100,967 | 1,218 |
| Instructional support staff | 8,267 | - | - | - |
| General administration | 637 | 8,232 | - | (8,232) |
| School administration | 1,382 | 20,092 | 17,215 | (2,877) |
| Operations and maintenance | - | 1,802 | - | (1,802) |
| Food service operations | - | 9,199 | - | (9,199) |
| Other support services | - | - | 5,208 | 5,208 |
| Total expenditures | 316,540 | 529,225 | \$ 529,225 | \$ - |
| Receipts over (under) expenditures | 188,999 | (192,089) | | |
| Unencumbered cash, beginning of year | 3,090 | 192,089 | | |
| Unencumbered cash, end of year | \$ 192,089 | \$ - | | |

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, 2020

| | <u>Coke Donation Agreement</u> | <u>Textbook and Student Materials Revolving</u> | <u>Civic Center</u> |
|---|--|---|-------------------------|
| Receipts: | | | |
| Donations | \$ 5,693 | \$ - | \$ - |
| Federal aid | - | - | - |
| State aid | - | - | - |
| Fees | - | 225,857 | 5,433 |
| Transfer from: | | | |
| General fund | - | 1,091,000 | - |
| Supplemental general fund | - | 200,000 | - |
| | <u>5,693</u> | <u>1,516,857</u> | <u>5,433</u> |
| Total receipts | | | |
| Expenditures: | | | |
| Instruction | 15,548 | 644,370 | - |
| Student support services | - | - | - |
| Instructional support staff | - | - | - |
| General administration | 28 | - | - |
| School administration | - | 2,028 | - |
| Operations and maintenance | - | - | - |
| Student transportation services | - | - | - |
| Civic Center operations | - | - | 5,433 |
| Other support services | - | 6,625 | - |
| Facility acquisition and construction services | - | - | - |
| Community service operations | - | - | - |
| | <u>15,576</u> | <u>653,023</u> | <u>5,433</u> |
| Total expenditures | | | |
| Receipts over (under) expenditures | (9,883) | 863,834 | - |
| Unencumbered cash (deficit), beginning of year | 34,377 | 2,136,879 | - |
| Prior year canceled encumbrances | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Unencumbered cash (deficit), end of year | <u>\$ 24,494</u> | <u>\$ 3,000,713</u> | <u>\$ -</u> |

See Independent Auditor's Report.

Schedule 2-15

| Building Blocks Grant | Gifts and Grants | Contingency Reserve | Total |
|-----------------------------|---------------------|------------------------|----------------------|
| \$ - | \$ 223,522 | \$ - | \$ 229,215 |
| - | 20,933 | - | 530,446 |
| 79,951 | - | - | 79,951 |
| - | - | - | 231,290 |
| - | - | 3,685,703 | 4,776,703 |
| - | - | - | 200,000 |
| <u>79,951</u> | <u>244,455</u> | <u>3,685,703</u> | <u>6,047,605</u> |
| 43,091 | 88,379 | - | 1,018,465 |
| - | 3,622 | - | 3,622 |
| - | 474 | - | 272,747 |
| - | - | - | 28 |
| - | - | - | 2,028 |
| - | 8,285 | - | 8,285 |
| 25,679 | 2,639 | - | 28,318 |
| - | - | - | 5,433 |
| - | 472 | - | 7,097 |
| - | 3,155 | - | 3,155 |
| - | 5,394 | - | 5,394 |
| <u>68,770</u> | <u>112,420</u> | <u>-</u> | <u>1,354,572</u> |
| 11,181 | 132,035 | 3,685,703 | 4,693,033 |
| (50,456) | 2,644,904 | 3,931,663 | 8,687,204 |
| - | 231 | - | 231 |
| <u>\$ (39,275)</u> | <u>\$ 2,777,170</u> | <u>\$ 7,617,366</u> | <u>\$ 13,380,468</u> |

**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, 2020

| | Pre-K Pilot Program | Title IV 21st Century Community Learning Center | Link Grant | Title I | Title I Migrant |
|---|------------------------|--|---------------|--------------|--------------------|
| Receipts: | | | | | |
| Federal aid | \$ 17,795 | \$ 81,371 | \$ 1,012,520 | \$ 1,217,863 | \$ 810,176 |
| State aid | 20,966 | - | - | - | - |
| Third party in-kind match | - | - | - | - | - |
| | 38,761 | 81,371 | 1,012,520 | 1,217,863 | 810,176 |
| Total receipts | | | | | |
| Expenditures: | | | | | |
| Instruction | 9,494 | 58,096 | 749,170 | 751,309 | 222,629 |
| Student support services | 739 | - | - | 436,478 | 28,233 |
| Instructional support staff | 7,289 | 8,087 | 752,185 | 15,376 | - |
| General administration | 8,233 | 2,472 | - | 165,526 | 330,279 |
| School administration | 12,315 | - | - | - | 16,156 |
| Central services | - | - | - | - | - |
| Operations and maintenance | - | - | - | 3,449 | 6,833 |
| Student transportation services | - | - | - | - | 16,204 |
| Food service operations | 3,862 | - | - | - | - |
| Community service operations | - | - | 19,931 | - | - |
| | 41,932 | 68,655 | 1,521,286 | 1,372,138 | 620,334 |
| Total expenditures | | | | | |
| Receipts over (under) expenditures | (3,171) | 12,716 | (508,766) | (154,275) | 189,842 |
| Unencumbered cash (deficit), beginning of year | - | (21,503) | (10,163) | - | (271,595) |
| Unencumbered cash (deficit), end of year | \$ (3,171) | \$ (8,787) | \$ (518,929) | \$ (154,275) | \$ (81,753) |

See Independent Auditor's Report.

| <u>Head Start</u> | <u>Kansas Early Head Start</u> | <u>Title III English Language Acquisition</u> | <u>Title IIA Teacher Quality</u> | <u>Program Improvement/ Carl Perkins</u> | <u>Title IV</u> | <u>Total</u> |
|---------------------|--------------------------------|---|----------------------------------|--|-------------------|-----------------------|
| \$ 2,036,832 | \$ 678,945 | \$ 321,334 | \$ 193,047 | \$ 87,443 | \$ 47,022 | \$ 6,504,348 |
| - | 202,499 | - | - | - | - | 223,465 |
| <u>519,534</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>519,534</u> |
| <u>2,556,366</u> | <u>881,444</u> | <u>321,334</u> | <u>193,047</u> | <u>87,443</u> | <u>47,022</u> | <u>7,247,347</u> |
| 1,521,335 | 399,071 | 143,412 | 50,012 | 83,188 | 46,708 | 4,034,424 |
| 543,379 | 374,837 | 68,686 | 156,885 | - | 4,654 | 1,613,891 |
| 84,569 | 2,759 | 53,629 | 29,604 | - | 850 | 954,348 |
| 167,014 | 60,466 | 5,895 | 4,588 | 4,255 | 1,245 | 749,973 |
| 124,221 | 500 | - | - | - | - | 153,192 |
| 43,040 | 10,760 | - | - | - | - | 53,800 |
| 53,857 | - | - | - | - | - | 64,139 |
| 38,950 | 1,323 | 9,934 | - | - | - | 66,411 |
| 21,305 | 5,213 | - | - | - | - | 30,380 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>19,931</u> |
| <u>2,597,670</u> | <u>854,929</u> | <u>281,556</u> | <u>241,089</u> | <u>87,443</u> | <u>53,457</u> | <u>7,740,489</u> |
| (41,304) | 26,515 | 39,778 | (48,042) | - | (6,435) | (493,142) |
| <u>(358,246)</u> | <u>(107,644)</u> | <u>(126,550)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(895,701)</u> |
| <u>\$ (399,550)</u> | <u>\$ (81,129)</u> | <u>\$ (86,772)</u> | <u>\$ (48,042)</u> | <u>\$ -</u> | <u>\$ (6,435)</u> | <u>\$ (1,388,843)</u> |

**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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | <u>2019</u> | <u>2020</u> | | Variance favorable (unfavorable) |
|--------------------------------------|------------------|------------------|------------------|--|
| | | <u>Actual</u> | <u>Budget</u> | |
| Receipts | \$ - | \$ - | <u>\$ -</u> | <u>\$ -</u> |
| Expenditures: | | | | |
| Site improvement services | <u>7</u> | <u>7</u> | <u>\$ 30,421</u> | <u>\$ 30,414</u> |
| Receipts over (under) expenditures | (7) | (7) | | |
| Unencumbered cash, beginning of year | <u>30,428</u> | <u>30,421</u> | | |
| Unencumbered cash, end of year | <u>\$ 30,421</u> | <u>\$ 30,414</u> | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 | | Variance favorable (unfavorable) |
|--------------------------------------|---------------------|---------------------|---------------------|--|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes and shared receipts: | | | | |
| Tax in process | \$ 46,638 | \$ 76,485 | \$ 118,573 | \$ (42,088) |
| Current tax | 2,574,318 | 2,199,023 | 2,223,786 | (24,763) |
| Delinquent tax | 61,884 | 60,863 | 48,860 | 12,003 |
| Motor vehicle tax | 316,768 | 272,092 | 276,935 | (4,843) |
| Recreational vehicle tax | 2,067 | 1,600 | 1,649 | (49) |
| In lieu of tax | 17,164 | 23,583 | - | 23,583 |
| State aid | 4,788,586 | 4,918,950 | 4,918,950 | - |
| Interest | 21,634 | - | 25,000 | (25,000) |
| Total receipts | <u>7,829,059</u> | <u>7,552,596</u> | <u>\$ 7,613,753</u> | <u>\$ (61,157)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 3,750,000 | 3,540,000 | \$ 3,540,000 | \$ - |
| Interest | 3,292,038 | 3,198,288 | 3,198,288 | - |
| Total expenditures | <u>7,042,038</u> | <u>6,738,288</u> | <u>\$ 6,738,288</u> | <u>\$ -</u> |
| Receipts over (under) expenditures | 787,021 | 814,308 | | |
| Unencumbered cash, beginning of year | <u>4,890,008</u> | <u>5,677,029</u> | | |
| Unencumbered cash, end of year | <u>\$ 5,677,029</u> | <u>\$ 6,491,337</u> | | |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | <u>2019</u> | <u>2020</u> |
|--------------------------------------|--------------------|--------------------|
| Receipts | \$ - | \$ - |
| Expenditures | <u>-</u> | <u>-</u> |
| Receipts over (under) expenditures | - | - |
| Unencumbered cash, beginning of year | <u>2</u> | <u>2</u> |
| Unencumbered cash, end of year | <u><u>\$ 2</u></u> | <u><u>\$ 2</u></u> |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | <u>2019</u> | <u>2020</u> |
|--|-------------------|-------------------|
| Receipts: | | |
| Interest | \$ 42,882 | \$ 6,058 |
| Expenditures: | | |
| Instruction | 70,586 | 52,580 |
| General administration | 2,696 | 5,830 |
| Operations and maintenance | 333,753 | - |
| Site improvement | 2,025 | 230,277 |
| Architectural and engineering services | 20,513 | - |
| Building additions | 86,276 | - |
| Repair and remodeling building | 790,240 | - |
| Debt issuance costs | 3,306 | 3,000 |
| Total expenditures | <u>1,309,395</u> | <u>291,687</u> |
| Receipts over (under) expenditures | (1,266,513) | (285,629) |
| Unencumbered cash, beginning of year | 1,466,630 | 298,929 |
| Prior year canceled encumbrances | <u>98,812</u> | <u>195,067</u> |
| Unencumbered cash, end of year | <u>\$ 298,929</u> | <u>\$ 208,367</u> |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | <u>2019</u> | <u>2020</u> |
|--------------------------------------|----------------------------|----------------------------|
| Receipts: | | |
| Interest | \$ 2,422 | \$ 2,630 |
| Employee withholdings | 5,981,471 | 5,764,497 |
| Cobra/retirees | 36,947 | 46,788 |
| Health forfeitures | 724,265 | 562,633 |
| Reinsurance | <u>519,504</u> | <u>408,856</u> |
| Total receipts | <u>7,264,609</u> | <u>6,785,404</u> |
| Expenditures: | | |
| Insurance premiums | 1,669,532 | 1,479,009 |
| Payment of claims | 4,788,159 | 4,780,958 |
| Other | <u>55,060</u> | <u>2,337</u> |
| Total expenditures | <u>6,512,751</u> | <u>6,262,304</u> |
| Receipts over (under) expenditures | 751,858 | 523,100 |
| Unencumbered cash, beginning of year | <u>7,454,673</u> | <u>8,206,531</u> |
| Unencumbered cash, end of year | <u><u>\$ 8,206,531</u></u> | <u><u>\$ 8,729,631</u></u> |

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

| | 2019 | 2020 |
|--------------------------------------|----------|----------|
| Receipts: | | |
| Gain (loss) on investments | \$ 208 | \$ (13) |
| Expenditures: | | |
| Grants paid | 250 | 530 |
| Receipts over (under) expenditures | (42) | (543) |
| Unencumbered cash, beginning of year | 5,860 | 5,818 |
| Unencumbered cash, end of year | \$ 5,818 | \$ 5,275 |

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, 2020

| 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 | \$ 27,945 | \$ 64,157 | \$ 35,372 | \$ 56,730 | \$ - | \$ 56,730 |
| Coffee Club | 1,149 | 2,428 | 2,395 | 1,182 | - | 1,182 |
| Club services | 164 | - | - | 164 | - | 164 |
| Advertising | 46,085 | 28,064 | 25,009 | 49,140 | - | 49,140 |
| Tournament of Champions | 40,852 | 28,588 | 21,806 | 47,634 | - | 47,634 |
| WAC medals | 8,662 | - | 6,162 | 2,500 | - | 2,500 |
| Baseball | 581 | - | 211 | 370 | - | 370 |
| Boys basketball | 138 | 10,027 | 9,459 | 706 | - | 706 |
| Girls basketball | 2,362 | 1,222 | 1,863 | 1,721 | - | 1,721 |
| Bowling | - | 1,395 | 1,395 | - | - | - |
| Boys cross country | 1,247 | 5,891 | 6,115 | 1,023 | - | 1,023 |
| Girls cross country | 11 | 3,295 | 3,062 | 244 | - | 244 |
| Golf | 1,072 | 4,717 | 2,190 | 3,599 | - | 3,599 |
| Softball | 503 | - | 384 | 119 | - | 119 |
| Soccer | 679 | 12,503 | 10,019 | 3,163 | - | 3,163 |
| Boys tennis | 247 | - | - | 247 | - | 247 |
| Girls tennis | 595 | 1,307 | 1,259 | 643 | - | 643 |
| Track | 478 | - | - | 478 | - | 478 |
| Wrestling | 502 | 14,053 | 10,913 | 3,642 | - | 3,642 |
| Weight room | 1,790 | 4,459 | 4,540 | 1,709 | - | 1,709 |
| Athletic training | 573 | - | 438 | 135 | - | 135 |
| Gate receipts | - | 63,781 | 63,781 | - | - | - |
| Honors banquet | 3,081 | 500 | - | 3,581 | - | 3,581 |
| Subtotal High School | 138,716 | 246,387 | 206,373 | 178,730 | - | 178,730 |
| Dodge City Middle School: | | | | | | |
| Athletics | 1,649 | 27,836 | 27,419 | 2,066 | - | 2,066 |
| Comanche Middle School: | | | | | | |
| Coyote athletics | 438 | 33,744 | 30,377 | 3,805 | - | 3,805 |
| Total gate receipts | 140,803 | 307,967 | 264,169 | 184,601 | - | 184,601 |
| School projects: | | | | | | |
| District-wide: | | | | | | |
| Mechanics | 3,192 | 262 | - | 3,454 | - | 3,454 |
| Floral design | 9,963 | 200 | - | 10,163 | - | 10,163 |
| Greenhouse | 1,908 | - | 503 | 1,405 | - | 1,405 |
| Livestock | 18,815 | 2,641 | 1,553 | 19,903 | - | 19,903 |
| Woodworking | 14,524 | 1,794 | 4,407 | 11,911 | - | 11,911 |
| Building trades - house | 15,394 | 234,697 | 230,884 | 19,207 | - | 19,207 |
| Building trades - non/house | 2,918 | 5,339 | 2,346 | 5,911 | - | 5,911 |
| Pass tuition | 2,126 | - | - | 2,126 | - | 2,126 |
| Food service | 2,668 | 73 | - | 2,741 | - | 2,741 |
| Comanche business partner | 2,951 | 905 | 1,973 | 1,883 | - | 1,883 |
| DCHS - Drama/Forensics | 2,945 | 1,651 | 3,302 | 1,294 | - | 1,294 |
| Bright Beginnings courtesy | 2,512 | 2,185 | 2,230 | 2,467 | - | 2,467 |
| Bright Beginnings-United Way | 14,683 | - | 8,865 | 5,818 | - | 5,818 |
| Migrant | 476 | 1,100 | 130 | 1,446 | - | 1,446 |
| The Learning Center | 6,792 | 12,977 | 12,318 | 7,451 | - | 7,451 |
| Money market interest | 23,599 | 128 | - | 23,727 | - | 23,727 |
| DCHS - Alumni Association | 4,279 | 25 | 1 | 4,303 | - | 4,303 |
| Subtotal District-wide | 129,745 | 263,977 | 268,512 | 125,210 | - | 125,210 |

**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, 2020

| <u>Funds</u> | <u>Beginning unencumbered cash balance</u> | <u>Receipts</u> | <u>Expenditures</u> | <u>Ending unencumbered cash balance</u> | <u>Add encumbrances and accounts payable</u> | <u>Ending cash balance</u> |
|-------------------------------|--|-------------------|---------------------|---|--|----------------------------|
| School projects (continued): | | | | | | |
| Dodge City High School: | | | | | | |
| Basketball scoring table | \$ 1,000 | \$ 2,217 | \$ 2,217 | \$ 1,000 | \$ - | \$ 1,000 |
| ID | 1,009 | - | - | 1,009 | - | 1,009 |
| Scholar bowl | 64 | 2,685 | 2,717 | 32 | - | 32 |
| Course catalog | 14 | - | 14 | - | - | - |
| Yearbook | 9,064 | 13,980 | 21,360 | 1,684 | - | 1,684 |
| Activity improvements | - | 500 | 500 | - | - | - |
| Activity improvements 2017 | 9,478 | 18,687 | 24,605 | 3,560 | - | 3,560 |
| Concessions | 9,149 | 15,863 | 11,544 | 13,468 | - | 13,468 |
| Demon Bean | - | 11,406 | 8,071 | 3,335 | - | 3,335 |
| Lost equipment | 339 | 23 | - | 362 | - | 362 |
| Subtotal High School | <u>30,117</u> | <u>65,361</u> | <u>71,028</u> | <u>24,450</u> | <u>-</u> | <u>24,450</u> |
| 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 | 8 | - | - | 8 | - | 8 |
| T-shirts | 754 | - | - | 754 | - | 754 |
| Learning tree | 24 | - | - | 24 | - | 24 |
| Student testing rewards | 87 | - | - | 87 | - | 87 |
| Information technology | 344 | - | - | 344 | - | 344 |
| Newcomers | 558 | 500 | 515 | 543 | - | 543 |
| Special activities | 1,170 | - | - | 1,170 | - | 1,170 |
| Yearbook | 1,922 | 4,782 | 4,587 | 2,117 | - | 2,117 |
| Subtotal Middle School | <u>6,497</u> | <u>5,282</u> | <u>5,102</u> | <u>6,677</u> | <u>-</u> | <u>6,677</u> |
| Comanche Middle School: | | | | | | |
| Library/book fair | 151 | 181 | - | 332 | - | 332 |
| T-shirts | 989 | 12,539 | 13,087 | 441 | - | 441 |
| Poster ads | 28 | - | 28 | - | - | - |
| Subtotal Comanche | <u>1,168</u> | <u>12,720</u> | <u>13,115</u> | <u>773</u> | <u>-</u> | <u>773</u> |
| Soule Elementary | 1,008 | 574 | 226 | 1,356 | - | 1,356 |
| Beeson Elementary | 297 | - | 35 | 262 | - | 262 |
| Central Elementary | 3,751 | 2,396 | 1,063 | 5,084 | - | 5,084 |
| Linn Elementary | 3,588 | 1,316 | 734 | 4,170 | - | 4,170 |
| Miller Elementary | 756 | 642 | 1,018 | 380 | - | 380 |
| Northwest Elementary | 5,293 | 5,144 | 3,464 | 6,973 | - | 6,973 |
| Sunnyside Elementary | 1,586 | 1,363 | 2,586 | 363 | - | 363 |
| Wilroads Elementary | 20 | 20 | - | 40 | - | 40 |
| Ross Elementary | 2,079 | 1,756 | 1,804 | 2,031 | - | 2,031 |
| Total school projects | <u>185,905</u> | <u>360,551</u> | <u>368,687</u> | <u>177,769</u> | <u>-</u> | <u>177,769</u> |
| Total district activity funds | <u>\$ 326,708</u> | <u>\$ 668,518</u> | <u>\$ 632,856</u> | <u>\$ 362,370</u> | <u>\$ -</u> | <u>\$ 362,370</u> |

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, 2020

| <u>Funds</u> | <u>Beginning cash balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending cash balance</u> |
|------------------------------|-----------------------------------|-----------------|----------------------|--------------------------------|
| Student activity funds: | | | | |
| Dodge City High School: | | | | |
| Art club | \$ 385 | \$ 1,730 | \$ 714 | \$ 1,401 |
| Board game club | 49 | - | - | 49 |
| Band | 54,478 | 109,575 | 114,870 | 49,183 |
| Student band account | 10,799 | 5,553 | - | 16,352 |
| Broadcasting | 5,747 | 1,991 | 3,940 | 3,798 |
| FBLA | 3,196 | 943 | 298 | 3,841 |
| Cheerleaders | 186 | 13,137 | 12,656 | 667 |
| Chorus | 5,331 | 47,658 | 44,198 | 8,791 |
| Class of 2019 | 1,653 | - | 1,653 | - |
| Class of 2020 | 723 | 1,200 | 150 | 1,773 |
| Class of 2021 | 2,400 | 1,575 | 600 | 3,375 |
| Class of 2022 | 1,200 | 1,200 | - | 2,400 |
| Class of 2023 | - | 1,200 | - | 1,200 |
| Color guard | 550 | 543 | 1,069 | 24 |
| Debate | 812 | 4,213 | 3,117 | 1,908 |
| Drama club | 2,354 | 2,964 | 3,756 | 1,562 |
| Drill team | 8,005 | 20,522 | 17,465 | 11,062 |
| International club | 152 | - | - | 152 |
| FFA | 5,235 | 9,492 | 8,161 | 6,566 |
| FCCLA | 7,980 | 270 | 1,463 | 6,787 |
| Forensics | 2,260 | 4,468 | 3,727 | 3,001 |
| HOSA | 849 | 3,926 | 4,108 | 667 |
| Heritage panel | 119 | 10 | 124 | 5 |
| NHS | 2,376 | 725 | 364 | 2,737 |
| Orchestra | 901 | 15,626 | 15,499 | 1,028 |
| Orchestra student accounts | 3,679 | 200 | 3,438 | 441 |
| Outdoor club | 2,364 | 2,000 | 1,233 | 3,131 |
| SADD | 1,123 | 2,727 | 1,259 | 2,591 |
| Student council | 6 | 5,996 | 5,799 | 203 |
| Demon designs | 1,738 | 8,614 | 8,972 | 1,380 |
| FCA | 818 | 2,066 | 1,750 | 1,134 |
| Skills USA | 4,037 | 1,098 | 3,553 | 1,582 |
| Gay-straight alliance | 39 | 250 | - | 289 |
| Hero club | 656 | - | 38 | 618 |
| Science family outreach club | 89 | - | 31 | 58 |
| T.A.L.C. | 203 | - | 189 | 14 |
| Herpetology club | 636 | 570 | 1,177 | 29 |
| Subtotal High School | 133,128 | 272,042 | 265,371 | 139,799 |

**UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS**

AGENCY FUNDS

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended June 30, 2020

| <u>Funds</u> | <u>Beginning cash balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending cash balance</u> |
|-------------------------------------|-----------------------------------|-------------------|----------------------|--------------------------------|
| Student activity funds (continued): | | | | |
| Dodge City Middle School: | | | | |
| Student council | \$ 1,701 | \$ 2,500 | \$ 1,929 | \$ 2,272 |
| DCMS heritage panel | 389 | - | - | 389 |
| Drill team | 3,146 | 7,313 | 7,167 | 3,292 |
| Pep club | 26 | - | - | 26 |
| Spirit club | 5,337 | 7,245 | 6,082 | 6,500 |
| NJHS | 1,184 | - | - | 1,184 |
| Scholars bowl | 82 | 484 | 418 | 148 |
| Chorus | 50 | - | - | 50 |
| Drama club | 191 | - | - | 191 |
| Subtotal Middle School | <u>12,106</u> | <u>17,542</u> | <u>15,596</u> | <u>14,052</u> |
| Comanche Middle School: | | | | |
| Student council | 2,223 | 1,439 | 1,598 | 2,064 |
| Drill team | 496 | 4,345 | 4,402 | 439 |
| Spirit club | 1,389 | 11,571 | 10,190 | 2,770 |
| JR NHS | 416 | - | - | 416 |
| Buddy group | 277 | - | - | 277 |
| Chorus | 3,837 | 838 | 2,297 | 2,378 |
| Miscellaneous student income | 11 | - | - | 11 |
| Library/book fair | 17 | - | - | 17 |
| Student and building needs | 324 | - | - | 324 |
| MS-WAC music festival | 2,997 | 296 | 1,583 | 1,710 |
| Subtotal Comanche | <u>11,987</u> | <u>18,489</u> | <u>20,070</u> | <u>10,406</u> |
| Total agency funds | <u>\$ 157,221</u> | <u>\$ 308,073</u> | <u>\$ 301,037</u> | <u>\$ 164,257</u> |

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, 2020, and the related notes to the financial statement, and have issued our report thereon dated December 9, 2020. 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 Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, 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 may exist that have not been identified.

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 9, 2020

Kennedy
McKee & Company LLP Certified Public Accountants

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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

We have audited Unified School District No. 443's compliance with the types of compliance requirements described 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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Unified School District No. 443's major federal programs based on our audit of the types of compliance requirements referred to above. 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; 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); and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Unified School District No. 443's compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control over Compliance

Management of Unified School District No. 443 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Kennedy McKee & Company LLP

December 9, 2020

**UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

| 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>U.S. Department of Health and Human Services</u> | | | | | | | |
| Passed through Kansas Department of Education: | | | | | | | |
| Temporary Assistance for Needy Families: | | | | | | | |
| Pre-K Pilot | 93.558 | D0443 | \$ - | \$ - | \$ 17,795 | \$ 20,966 | \$ (3,171) |
| Passed through Kansas Department for Children and Families: | | | | | | | |
| Temporary Assistance for Needy Families: | | | | | | | |
| Kansas Early Head Start Visitation 2018-19 | 93.558 | EES-2019-KEHSHV-01 | (46,695) | - | 46,695 | - | - |
| Kansas Early Head Start Visitation 2019-20 | 93.558 | EES-2020-KEHSHV-01 | - | - | 300,360 | 339,687 | (39,327) |
| | | | <u>(46,695)</u> | <u>-</u> | <u>364,850</u> | <u>360,653</u> | <u>(42,498)</u> |
| Passed through Kansas Department for Children and Families: | | | | | | | |
| Child Care and Development Fund: | | | | | | | |
| Kansas Early Head Start - 2018-19 | 93.596 | EES-2019-KEHS CCP-01 | (60,950) | - | 60,950 | - | - |
| Kansas Early Head Start - 2019-20 | 93.596 | EES-2020-KEHS CCP-01 | - | - | 270,941 | 312,743 | (41,802) |
| | | | <u>(60,950)</u> | <u>-</u> | <u>331,891</u> | <u>312,743</u> | <u>(41,802)</u> |
| Direct Program: | | | | | | | |
| Head Start - 2018-19 | 93.600 | N/A | (354,518) | - | 354,518 | - | - |
| Head Start T/TA - 2018-19 | 93.600 | N/A | (3,728) | - | 3,728 | - | - |
| Head Start - 2019-20 | 93.600 | N/A | - | - | 1,650,848 | 2,050,196 | (399,348) |
| Head Start T/TA - 2019-20 | 93.600 | N/A | - | - | 27,738 | 27,940 | (202) |
| | | | <u>(358,246)</u> | <u>-</u> | <u>2,036,832</u> | <u>2,078,136</u> | <u>(399,550)</u> |
| Passed through Kansas Department of Education: | | | | | | | |
| Youth Risk Behavior Survey | 93.938 | D0443 | - | - | 930 | 930 | - |
| Total U.S. Department of Health and Human Services | | | | | | | |
| | | | <u>(465,891)</u> | <u>-</u> | <u>2,734,503</u> | <u>2,752,462</u> | <u>(483,850)</u> |
| <u>U.S. Department of Education</u> | | | | | | | |
| Passed through Kansas Department of Education: | | | | | | | |
| Title I: | | | | | | | |
| Title I - 2019-20 Carryover | 84.010A | D0443 | - | - | 176,000 | 176,000 | - |
| Title I - 2019-20 | 84.010A | D0443 | - | - | 1,041,863 | 1,196,138 | (154,275) |
| | | | <u>-</u> | <u>-</u> | <u>1,217,863</u> | <u>1,372,138</u> | <u>(154,275)</u> |
| Migrant Programs: | | | | | | | |
| Migrant - 2018-19 | 84.011A | D0443 | (271,595) | - | 271,595 | - | - |
| Migrant - 2019-20 | 84.011A | D0443 | - | - | 538,581 | 620,334 | (81,753) |
| Migrant - 2019-20 (Summer) | 84.011A | D0443 | - | - | 20,933 | 20,933 | - |
| | | | <u>(271,595)</u> | <u>-</u> | <u>831,109</u> | <u>641,267</u> | <u>(81,753)</u> |
| Carl Perkins - Program Improvement | 84.048A | D0443 | - | - | 87,443 | 87,443 | - |
| 21st Century Community Learning Center: | | | | | | | |
| 21st Century Community Learning Center 2018-19 | 84.287C | D0443 | (21,503) | - | 24,745 | 3,986 | (744) |
| 21st Century Community Learning Center 2019-20 | 84.287C | D0443 | - | - | 56,626 | 64,669 | (8,043) |
| | | | <u>(21,503)</u> | <u>-</u> | <u>81,371</u> | <u>68,655</u> | <u>(8,787)</u> |

**UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended June 30, 2020

| 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>U.S. Department of Education (continued)</u> | | | | | | | |
| Passed through Kansas Department of Education (continued): | | | | | | | |
| Title III: | | | | | | | |
| English Language Acquisition - 2019-20 | 84.365A | D0443 | \$ - | \$ - | \$ 194,784 | \$ 281,556 | \$ (86,772) |
| English Language Acquisition - 2018-19 | 84.365A | D0443 | (126,550) | - | 126,550 | - | - |
| | | | <u>(126,550)</u> | <u>-</u> | <u>321,334</u> | <u>281,556</u> | <u>(86,772)</u> |
| Title IIA: | | | | | | | |
| Teacher Quality - 2019-20 Carryover | 84.367A | D0444 | - | - | 49,108 | 49,108 | - |
| Teacher Quality - 2019-20 | 84.367A | D0445 | - | - | 143,939 | 191,981 | (48,042) |
| | | | <u>-</u> | <u>-</u> | <u>193,047</u> | <u>241,089</u> | <u>(48,042)</u> |
| Striving Readers Comprehensive Literacy Programs: | | | | | | | |
| Striving Readers Comprehensive Literacy Program 2018-19 | 84.371C | D0443 | (10,163) | - | 509,513 | 499,350 | - |
| Striving Readers Comprehensive Literacy Program 2019-20 | 84.371C | D0443 | - | - | 503,007 | 1,021,936 | (518,929) |
| | | | <u>(10,163)</u> | <u>-</u> | <u>1,012,520</u> | <u>1,521,286</u> | <u>(518,929)</u> |
| Title IV: | | | | | | | |
| Student Support and Academic Enrichment 2019-20 Carryover | 84.424A | D0443 | - | - | 3,000 | 3,000 | - |
| Student Support and Academic Enrichment 2019-20 | 84.424A | D0443 | - | - | 44,022 | 50,457 | (6,435) |
| | | | <u>-</u> | <u>-</u> | <u>47,022</u> | <u>53,457</u> | <u>(6,435)</u> |
| Total U.S. Department of Education | | | <u>(429,811)</u> | <u>-</u> | <u>3,791,709</u> | <u>4,266,891</u> | <u>(904,993)</u> |
| <u>U.S. Department of Agriculture</u> | | | | | | | |
| Passed through Kansas Department of Education: | | | | | | | |
| Child Nutrition Cluster: | | | | | | | |
| School Breakfast Program | 10.553 | D0443 | - | - | 592,381 | 592,381 | - |
| National School Lunch Program | 10.555 | D0443 | - | - | 2,355,794 | 2,355,794 | - |
| Summer Food Service Program for Children | 10.559 | D0443 | - | - | 740,018 | 740,018 | - |
| | | | <u>-</u> | <u>-</u> | <u>3,688,193</u> | <u>3,688,193</u> | <u>-</u> |
| Child and Adult Care Food Program | 10.558 | D0443 | - | - | 5,737 | 5,737 | - |
| Fresh Fruit and Vegetables Program | 10.582 | D0443 | - | - | 54,434 | 54,434 | - |
| Team Nutrition Grants | 10.574 | D0443 | - | - | 200 | 200 | - |
| Total U.S. Department of Agriculture | | | <u>-</u> | <u>-</u> | <u>3,748,564</u> | <u>3,748,564</u> | <u>-</u> |
| Total federal assistance | | | <u>\$ (895,702)</u> | <u>\$ -</u> | <u>\$ 10,274,776</u> | <u>\$ 10,767,917</u> | <u>\$ (1,388,843)</u> |

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, 2020

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, 2020. 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, 2020

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 in 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:

| | |
|---|--------------|
| Head Start | CFDA 93.600 |
| Title I | CFDA 84.010A |
| Striving Readers Comprehensive Literacy Programs | CFDA 84.371C |
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.