

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

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
and
SINGLE AUDIT REPORTS
YEAR ENDED JUNE 30, 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
<u>FINANCIAL SECTION</u>	
Statement 1 Summary Statement of Receipts, Expenditures and Unencumbered Cash.....	4
Notes to the Financial Statement	6
<u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule 1 Summary of Expenditures – Actual and Budget.....	15
Schedule 2 Schedule of Receipts and Expenditures	
<u>General Funds</u>	
2-1 General Fund	16
2-2 Supplemental General Fund.....	17
<u>Special Purpose Funds</u>	
2-3 Parents As Teachers Fund.....	18
2-4 Bilingual Education Fund.....	19
2-5 Capital Outlay Fund.....	20
2-6 Food Service Fund.....	21
2-7 Professional Development Fund.....	22
2-8 Special Education Fund.....	23
2-9 At Risk Fund.....	24
2-10 Virtual Education Fund.....	25
2-11 Summer School Fund.....	26
2-12 Vocational Education Fund.....	27
2-13 KPERs Special Retirement Contribution Fund	28
2-14 4-Year-Old At Risk Fund	29
2-15 Non-Budgeted Special Purpose Funds.....	30
2-16 Special Purpose Federal Grant Funds.....	31
2-17 Kansas Heritage Center Fund	32
<u>Bond and Interest Funds</u>	
2-18 Special Assessment Fund.....	33
2-19 Bond and Interest Fund.....	34
2-20 Certificates of Participation	35
<u>Capital Project Fund</u>	
2-21 Construction Fund	36
<u>Business Fund</u>	
2-22 Health Care Services Reserve	37
<u>Trust Fund</u>	
2-23 Marilyn Shipley Children Literacy Fund.....	38

TABLE OF CONTENTS (CONTINUED)

Page

Schedule 3	
Schedule of Receipts, Expenditures and Unencumbered Cash	
District Activity Funds	39
Schedule 4	
Schedule of Receipts and Disbursements	
Agency Funds	41

APPENDICES

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 <i>Government Auditing Standards</i>	43
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	45
Schedule of Expenditures of Federal Awards.....	47
Notes to the Schedule of Expenditures of Federal Awards.....	49
Schedule of Findings and Questioned Costs.....	50
Summary Schedule of Prior Audit Findings	51

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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, 2017, 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, 2017, 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, 2017, 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 the schedule 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.

The 2016 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated December 5, 2016. The 2016 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/chief-financial-officer/municipal-services/municipal-audits>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, 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 November 15, 2017, 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

November 15, 2017

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

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

For the Year Ended June 30, 2017

<u>Funds</u>	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances	Receipts
General funds:			
General	\$ 431	\$ 2,143	\$ 50,401,563
Supplemental general	582,669	6,168	15,889,264
Total general funds	583,100	8,311	66,290,827
Special purpose funds:			
Parents as teachers	3,458	-	57,714
Bilingual education	8,759	-	3,385,908
Capital outlay	7,597,420	8,618	7,088,433
Food service	332,013	-	4,291,431
Professional development	289,903	-	272,583
Special education	1,809,386	-	7,683,192
At risk	12,206	-	10,409,645
Virtual education	46,962	-	49,142
Summer school	409,412	-	401,678
Vocational education	816,653	-	1,240,478
KPERS special retirement contribution	-	-	3,659,242
4-year-old at risk	8,827	-	286,974
Non-budgeted special purpose funds:			
Coke donation agreement	28,248	-	9,042
Textbook and student materials revolving	1,073,563	396	228,949
Civic Center	-	-	30,083
Building blocks grant	(18,188)	-	91,823
Gifts and grants	2,241,980	164	179,469
Contingency reserve	6,670,096	-	1,590,248
Special purpose federal grant funds:			
Pre-K pilot program	2,087	-	123,460
Title IV - 21st Century Community Learning Center	-	-	70,860
STEC Grant	-	-	6,995
Title I	-	-	1,566,268
Title I migrant	(251,477)	-	757,948
Head start	(345,574)	900	2,157,539
Kansas early head start	(155,377)	-	658,852
Program improvement/Carl Perkins	-	-	59,644
Title III English language acquisition	(111,249)	-	278,405
Title IIA teacher quality	-	-	225,573
Special purpose other funds:			
Kansas Heritage Center	66,903	-	28,288
District activity funds	166,643	-	813,506
Total special purpose funds	20,702,654	10,078	47,703,372

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 50,398,661	\$ 5,476	\$ 95,736	\$ 101,212
16,008,101	470,000	187,637	657,637
66,406,762	475,476	283,373	758,849
65,513	(4,341)	273	(4,068)
3,385,908	8,759	16,618	25,377
8,910,884	5,783,587	5,253,552	11,037,139
4,311,406	312,038	-	312,038
272,583	289,903	1,214	291,117
7,683,192	1,809,386	38	1,809,424
10,409,645	12,206	3,230	15,436
-	96,104	-	96,104
175,749	635,341	-	635,341
1,240,478	816,653	-	816,653
3,659,242	-	-	-
286,974	8,827	5,952	14,779
9,263	28,027	-	28,027
163,630	1,139,278	2,840	1,142,118
30,083	-	-	-
73,635	-	1,646	1,646
57,363	2,364,250	6,497	2,370,747
2,343,431	5,916,913	-	5,916,913
152,030	(26,483)	3,323	(23,160)
100,871	(30,011)	16,455	(13,556)
15,616	(8,621)	392	(8,229)
1,568,227	(1,959)	2,318	359
740,000	(233,529)	19,924	(213,605)
2,177,594	(364,729)	39,554	(325,175)
569,901	(66,426)	163	(66,263)
61,244	(1,600)	-	(1,600)
276,201	(109,045)	50,084	(58,961)
225,573	-	1,210	1,210
23,856	71,335	25	71,360
555,137	425,012	-	425,012
49,545,229	18,870,875	5,425,308	24,296,183

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

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

For the Year Ended June 30, 2017

<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	\$ 30,441	\$ -	\$ -
Bond and interest	5,329,272	-	8,804,667
Certificates of participation P & I 2010	2	-	-
Certificates of participation P & I 2014	-	-	432,113
Total bond and interest funds	<u>5,359,715</u>	<u>-</u>	<u>9,236,780</u>
Capital project fund:			
Construction	<u>82,637,621</u>	<u>190</u>	<u>480,364</u>
Business fund:			
Health care services reserve	<u>3,194,509</u>	<u>-</u>	<u>8,046,298</u>
Trust fund:			
Marilyn Shipley Children Literacy	<u>4,981</u>	<u>-</u>	<u>449</u>
Total reporting entity (excluding agency funds)	<u>\$ 112,482,580</u>	<u>\$ 18,579</u>	<u>\$ 131,758,090</u>
Composition of cash balance:			
Checking accounts			
Money market accounts			
State municipal investment pool			
Trust accounts:			
Money market accounts			
Investments			
Petty cash			

Agency funds

Total reporting entity (excluding agency funds)

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

Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 6	\$ 30,435	\$ -	\$ 30,435
9,098,762	5,035,177	-	5,035,177
-	2	-	2
432,000	113	-	113
9,530,768	5,065,727	-	5,065,727
77,464,032	5,654,143	53,580,793	59,234,936
5,670,792	5,570,015	545,105	6,115,120
240	5,190	-	5,190
<u>\$ 208,617,823</u>	<u>\$ 35,641,426</u>	<u>\$ 59,834,579</u>	<u>\$ 95,476,005</u>
			\$ 25,486,282
			6,606,257
			2,845,360
			535,305
			60,147,299
			118
			95,620,621
			(144,616)
			<u>\$ 95,476,005</u>

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

NOTES TO THE FINANCIAL STATEMENT

June 30, 2017

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, 2017:

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. There were no such budget amendments for this year.

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 certificates of participation funds, capital project fund, trust fund, business fund, district activity 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
- Kansas Heritage Center
- 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 \$4,736,951 subsequent to June 30, 2017 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, 2017.

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. At the High School, the Activities Improvements, Debate, and Orchestra Student funds had negative cash balances of \$89,373, \$233, and \$140, respectively.

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, 2017, 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	\$ 2,845,360	See below	AAAf
U.S. Treasury Security	23,667,000	Less than 1 year	N/A
U.S. Treasury Security	167,000	1-2 years	N/A
Federated Government Obligations Fund 395	<u>36,313,299</u>	Money market	AAAm
	<u>\$ 62,992,659</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, 2017, is as follows:

<u>Investments</u>	<u>Percentage of investments</u>
Kansas Municipal Investment Pool	4%
U.S. Treasury Security	38%
Federated Government Obligations Fund 395	58%

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, 2017.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2017, the District's carrying amount of deposits was \$32,627,844 and the bank balance was \$30,499,282. Of the bank balance, \$1,188,939 was covered by federal depository insurance and \$29,310,343 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2017, the District had invested \$2,845,360 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:

	<u>Project commitments authorized</u>	<u>Cash disbursements and accounts payable to date</u>	<u>Remaining financial commitment</u>
Bond Project – Package #1	\$ 23,243,611	\$ 12,172,539	\$ 11,071,072
Bond Project – Package #2	29,909,631	8,511,354	21,398,277
Bond Project – Package #3	31,681,326	14,003,562	17,677,764
Sunnyside Preschool			
Classrooms	40,500	29,514	10,986
Demon Field Improvements	397,645	357,854	39,791
Roof Replacement	2,041,500	173,850	1,867,650
Electrical Conduit			
Relocation – DCMS	<u>297,557</u>	<u>-</u>	<u>297,557</u>
	<u>\$ 87,611,770</u>	<u>\$ 35,248,673</u>	<u>\$ 52,363,097</u>

E. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2017, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
General obligation bonds:					
School building bonds - Series 2013					
Issued June 1, 2013					
In the amount of \$9,405,000					
At interest rate of 1.50% to 2.00%					
Maturing September 1, 2017	\$ 2,975,000	\$ -	\$ 2,375,000	\$ 600,000	\$ 47,650
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	85,600,000	-	-	85,600,000	4,122,237
School building bonds - Series 2015-B					
Issued November 17, 2015					
In the amount of \$9,475,000					
At interest rate of 5.00%					
Maturing September 1, 2018	<u>9,305,000</u>	<u>-</u>	<u>2,115,000</u>	<u>7,190,000</u>	<u>438,875</u>
Total general obligation bonds	97,880,000	-	4,490,000	93,390,000	4,608,762
Certificates of participation:					
HVAC – Beeson, Linn & Soule					
Issued April 1, 2014					
In the amount of \$1,360,000					
At interest rate of 2.50%					
Maturing April 1, 2017	<u>420,000</u>	<u>-</u>	<u>420,000</u>	<u>-</u>	<u>10,500</u>
Total long-term debt	<u>\$98,300,000</u>	<u>\$ -</u>	<u>\$ 4,910,000</u>	<u>\$93,390,000</u>	<u>\$ 4,619,262</u>

Current maturities of general obligation bonds and interest through maturity are as follows:

	Principal due	Interest due	Total due
2018	\$ 4,040,000	3,520,787	7,560,787
2019	3,750,000	3,292,037	7,042,037
2020	3,540,000	3,198,287	6,738,287
2021	3,655,000	3,127,488	6,782,488
2022	3,785,000	3,054,388	6,839,388
2023-2027	21,320,000	12,849,688	34,169,688
2028-2032	26,695,000	7,681,638	34,376,638
2033-2036	<u>26,605,000</u>	<u>2,410,113</u>	<u>29,015,113</u>
Total	<u>\$ 93,390,000</u>	<u>\$ 39,134,426</u>	<u>\$ 132,524,426</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 \$366,766. The operating lease agreements expire at various dates through the year 2021.

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

2018	\$ 367,527
2019	331,683
2020	52,697
2021	<u>49,174</u>
	<u>\$ 801,081</u>

G. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General	Bilingual	\$ 3,385,908	K.S.A. 72-6428
General	Food Service	401	K.S.A. 72-6428
General	Capital Outlay	3,974,448	K.S.A. 72-6428
General	Professional Development	272,583	K.S.A. 72-6428
General	Special Education	5,683,192	K.S.A. 72-6428
General	Vocational Education	1,228,218	K.S.A. 72-6428
General	Parents as Teachers	25,808	K.S.A. 72-6428
General	At Risk	10,409,645	K.S.A. 72-6428
General	Contingency Reserve	1,590,248	K.S.A. 72-6428
General	4-Year-Old At Risk	286,974	K.S.A. 72-6428
General	Virtual Education	49,142	K.S.A. 72-6428
General	KPERS Special Retirement Contribution	<u>3,659,242</u>	K.S.A. 72-6428
Total General		<u>30,565,809</u>	
Supplemental General	Special Education	2,000,000	K.S.A. 72-6433
Supplemental General	Summer School	<u>200,000</u>	K.S.A. 72-6433
Total Supplemental General		<u>2,200,000</u>	
Capital Outlay	COP Principal & Interest 2014	<u>432,000</u>	Resolution
Total operating transfers		<u>\$ 33,197,809</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.

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

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 classified 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.

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.

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 (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share. 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 \$3,659,242 for the year ended June 30, 2017.

Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$68,816,808. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. 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 publically 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>
2017	\$ 531,455	\$5,001,988	\$ 912,772	\$4,075,566	\$545,105
2016	442,737	4,477,859	570,082	3,819,059	531,455

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, 2017.

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 15, 2017, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

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

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2017

<u>Funds</u>	<u>Certified budget</u>	<u>Adjustment to comply with legal maximum budget</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General funds:					
General	\$ 53,220,236	\$ (2,821,575)	\$ 50,398,661	\$ 50,398,661	\$ -
Supplemental general	16,008,101	-	16,008,101	16,008,101	-
Special purpose funds:					
Parents as teachers	65,513	-	65,513	65,513	-
Bilingual education	3,385,908	-	3,385,908	3,385,908	-
Capital outlay	11,215,250	-	11,215,250	8,910,884	2,304,366
Food service	5,488,028	-	5,488,028	4,311,406	1,176,622
Professional development	671,225	-	671,225	272,583	398,642
Special education	8,710,000	-	8,710,000	7,683,192	1,026,808
At risk	10,409,645	-	10,409,645	10,409,645	-
Virtual education	113,812	-	113,812	-	113,812
Summer school	460,000	-	460,000	175,749	284,251
Vocational education	2,000,000	-	2,000,000	1,240,478	759,522
KPERs special retirement contribution	5,536,540	-	5,536,540	3,659,242	1,877,298
4-year-old at risk	286,974	-	286,974	286,974	-
Bond and interest funds:					
Special assessment	30,441	-	30,441	6	30,435
Bond and interest	9,103,762	-	9,103,762	9,098,762	5,000
Total	\$ 126,705,435	\$ (2,821,575)	\$ 123,883,860	\$ 115,907,104	\$ 7,976,756

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		
	2016	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Interest	\$ -	\$ 51,430	\$ 25,000	\$ 26,430
State sources:				
State aid - general	41,467,481	41,469,016	41,500,146	(31,130)
State aid - supplemental general	11,094,655	-	-	-
State aid - special education	4,913,191	5,094,440	5,908,550	(814,110)
State aid - KPERS	3,706,851	3,659,242	5,536,540	(1,877,298)
State aid - capital outlay	713,567	-	-	-
Mineral production tax and other	12,154	5,672	50,000	(44,328)
Operating transfers	2,311	-	-	-
Other	-	121,763	200,000	(78,237)
Total receipts	<u>61,910,210</u>	<u>50,401,563</u>	<u>\$ 53,220,236</u>	<u>\$ (2,818,673)</u>
Expenditures:				
Instruction	12,763,163	13,559,809	\$ 15,669,961	\$ 2,110,152
Student support services	25,724	24,837	87,600	62,763
Instructional support staff	381,006	399,151	749,700	350,549
General administration	779,683	776,246	982,500	206,254
School administration	87,697	84,979	276,300	191,321
Central services	1,341,274	1,295,765	1,404,700	108,935
Operations and maintenance	2,213,685	2,125,366	3,134,000	1,008,634
Student transportation services:				
Supervision	146,808	170,186	155,700	(14,486)
Vehicle operating services	1,275,702	1,045,878	1,393,000	347,122
Vehicle services and maintenance services	311,276	300,161	477,300	177,139
Other support services	140,773	48,577	152,500	103,923
Architectural and engineering services	-	-	500,000	500,000
Food service operations	-	1,897	-	(1,897)
Operating transfers	42,456,196	30,565,809	28,236,975	(2,328,834)
Adjustment to comply with legal maximum budget	-	-	(2,821,575)	(2,821,575)
Total expenditures	<u>61,922,987</u>	<u>50,398,661</u>	<u>\$ 50,398,661</u>	<u>\$ -</u>
Receipts over (under) expenditures	(12,777)	2,902		
Unencumbered cash, beginning of year	12,777	431		
Prior year canceled encumbrances	431	2,143		
Unencumbered cash, end of year	<u>\$ 431</u>	<u>\$ 5,476</u>		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	\$ 67,489	\$ 99,979	\$ 138,015	\$ (38,036)
Current tax	4,144,621	3,526,735	3,432,876	93,859
Delinquent tax	145,134	185,053	77,722	107,331
Motor vehicle tax	712,425	496,067	366,894	129,173
Recreational vehicle tax	4,528	2,958	2,334	624
In lieu of tax	13,155	51,038	-	51,038
State aid	-	11,527,434	11,527,434	-
Other	9,289	-	-	-
Operating transfers	11,094,655	-	-	-
Total receipts	16,191,296	15,889,264	\$ 15,545,275	\$ 343,989
Expenditures:				
Instruction	1,833,206	1,396,278	\$ 1,981,176	\$ 584,898
Student support services	1,154,260	1,131,399	1,189,200	57,801
Instructional support staff	1,065,302	998,740	1,090,500	91,760
General administration	152,770	155,197	152,525	(2,672)
School administration	4,067,558	4,169,798	4,179,700	9,902
Central services	761,920	753,018	776,500	23,482
Operations and maintenance	4,970,291	5,200,171	4,238,500	(961,671)
Food service operations	2,794	-	-	-
Architectural and engineering services	-	3,500	-	(3,500)
Operating transfers	2,000,000	2,200,000	2,400,000	200,000
Total expenditures	16,008,101	16,008,101	\$ 16,008,101	\$ -
Receipts over (under) expenditures	183,195	(118,837)		
Unencumbered cash, beginning of year	394,675	582,669		
Prior year canceled encumbrances	4,799	6,168		
Unencumbered cash, end of year	\$ 582,669	\$ 470,000		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Federal aid	\$ -	\$ 31,906	\$ 39,705	\$ (7,799)
State aid	39,705	-	-	-
Transfer from general fund	6,855	25,808	25,808	-
Total receipts	46,560	57,714	\$ 65,513	\$ (7,799)
Expenditures:				
Instruction	2,599	2,178	\$ -	\$ (2,178)
Student support services	51,895	52,660	1,663	(50,997)
Instructional support staff	-	-	53,225	53,225
General administration	10,358	10,675	-	(10,675)
School administration	660	-	-	-
Central services	-	-	10,625	10,625
Total expenditures	65,512	65,513	\$ 65,513	\$ -
Receipts over (under) expenditures	(18,952)	(7,799)		
Unencumbered cash, beginning of year	22,410	3,458		
Unencumbered cash, end of year	\$ 3,458	\$ (4,341)		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from general fund	<u>\$ 3,385,908</u>	<u>\$ 3,385,908</u>	<u>\$ 3,385,908</u>	<u>\$ -</u>
Expenditures:				
Instruction	3,224,093	3,228,040	\$ 3,219,508	\$ (8,532)
Student support services	102,583	101,231	105,200	3,969
Instructional support staff	4,824	1,167	5,000	3,833
School administration	<u>54,408</u>	<u>55,470</u>	<u>56,200</u>	<u>730</u>
Total expenditures	<u>3,385,908</u>	<u>3,385,908</u>	<u>\$ 3,385,908</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>8,759</u>	<u>8,759</u>		
Unencumbered cash, end of year	<u>\$ 8,759</u>	<u>\$ 8,759</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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	\$ 35,089	\$ 39,412	\$ 57,914	\$ (18,502)
Current tax	1,634,160	1,621,180	1,587,996	33,184
Delinquent tax	31,356	44,362	30,708	13,654
Motor vehicle tax	70,044	224,331	164,668	59,663
Recreational vehicle tax	437	1,341	1,047	294
In lieu of tax	5,198	22,910	-	22,910
Interest	13,783	-	25,000	(25,000)
State aid	-	1,126,816	1,134,283	(7,467)
Other	142,975	33,633	200,000	(166,367)
Transfer from general fund	5,834,919	3,974,448	925,250	3,049,198
Total receipts	<u>7,767,961</u>	<u>7,088,433</u>	<u>\$ 4,126,866</u>	<u>\$ 2,961,567</u>
Expenditures:				
Instruction	409,390	42,639	\$ 1,000,000	\$ 957,361
School administration	-	-	5,000	5,000
Central services	-	-	10,000	10,000
Operations and maintenance	1,071,621	4,059,402	2,500,000	(1,559,402)
Transportation	40,187	-	100,000	100,000
Facility acquisition and construction services:				
Architectural and engineering services	128,179	279,339	500,000	220,661
Building additions	114,178	2,600	-	(2,600)
Site acquisition	356,194	555,310	1,000,000	444,690
Site improvement	103,745	123,500	400,000	276,500
Building improvements	354,680	3,416,094	4,250,000	833,906
Other	-	-	1,000,000	1,000,000
Debt service:				
Principal	-	-	420,000	420,000
Interest	-	-	25,250	25,250
Commission and postage	-	-	5,000	5,000
Operating transfers	1,996,400	432,000	-	(432,000)
Total expenditures	<u>4,574,574</u>	<u>8,910,884</u>	<u>\$ 11,215,250</u>	<u>\$ 2,304,366</u>
Receipts over (under) expenditures	3,193,387	(1,822,451)		
Unencumbered cash, beginning of year	4,367,588	7,597,420		
Prior year canceled encumbrances	36,445	8,618		
Unencumbered cash, end of year	<u>\$ 7,597,420</u>	<u>\$ 5,783,587</u>		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		
	2016	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Federal aid	\$ 3,669,802	\$ 3,698,753	\$ 3,777,568	\$ (78,815)
State aid	43,217	44,417	40,965	3,452
Interest	23	34	-	34
Charges for services	544,683	526,452	837,482	(311,030)
Other	3,083	21,374	500,000	(478,626)
Transfer from general fund	-	401	-	401
Total receipts	<u>4,260,808</u>	<u>4,291,431</u>	<u>\$ 5,156,015</u>	<u>\$ (864,584)</u>
Expenditures:				
Instruction	3,830	2,991	\$ -	\$ (2,991)
Operations and maintenance	41,097	47,584	125,000	77,416
Food service operations	<u>4,310,960</u>	<u>4,260,831</u>	<u>5,363,028</u>	<u>1,102,197</u>
Total expenditures	<u>4,355,887</u>	<u>4,311,406</u>	<u>\$ 5,488,028</u>	<u>\$ 1,176,622</u>
Receipts over (under) expenditures	(95,079)	(19,975)		
Unencumbered cash, beginning of year	<u>427,092</u>	<u>332,013</u>		
Unencumbered cash, end of year	<u>\$ 332,013</u>	<u>\$ 312,038</u>		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		
	2016	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Other	\$ 9,501	\$ -	\$ 100,000	\$ (100,000)
Transfer from general fund	251,450	272,583	300,000	(27,417)
Total receipts	260,951	272,583	\$ 400,000	\$ (127,417)
Expenditures:				
Instruction	-	23,000	\$ -	\$ (23,000)
Student support services	1,044	2,552	-	(2,552)
Instructional support staff	256,055	247,031	671,225	424,194
Total expenditures	257,099	272,583	\$ 671,225	\$ 398,642
Receipts over (under) expenditures	3,852	-		
Unencumbered cash, beginning of year	285,850	289,903		
Prior year canceled encumbrances	201	-		
Unencumbered cash, end of year	\$ 289,903	\$ 289,903		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfers from:				
General fund	\$ 5,379,255	\$ 5,683,192	\$ 6,000,000	\$ (316,808)
Supplemental general fund	2,000,000	2,000,000	2,000,000	-
Total receipts	<u>7,379,255</u>	<u>7,683,192</u>	<u>\$ 8,000,000</u>	<u>\$ (316,808)</u>
Expenditures:				
Instruction	7,032,574	7,301,649	\$ 8,114,050	\$ 812,401
Student support services	49,252	51,489	174,950	123,461
Instructional support staff	1,597	1,711	25,000	23,289
Student transportation services:				
Vehicle operating service	267,932	301,055	346,000	44,945
Vehicle services and maintenance services	<u>27,395</u>	<u>27,288</u>	<u>50,000</u>	<u>22,712</u>
Total expenditures	<u>7,378,750</u>	<u>7,683,192</u>	<u>\$ 8,710,000</u>	<u>\$ 1,026,808</u>
Receipts over (under) expenditures	505	-		
Unencumbered cash, beginning of year	<u>1,808,881</u>	<u>1,809,386</u>		
Unencumbered cash, end of year	<u>\$ 1,809,386</u>	<u>\$ 1,809,386</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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Transfer from general fund	\$10,409,645	\$10,409,645	\$10,409,645	\$ -
Expenditures:				
Instruction	9,428,370	9,474,913	\$ 9,401,545	\$ (73,368)
Student support services	681,504	650,941	698,600	47,659
School administration	274,794	256,596	282,500	25,904
Operations and maintenance	24,977	26,316	27,000	684
Student transportation services	-	879	-	(879)
Total expenditures	10,409,645	10,409,645	\$10,409,645	\$ -
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	12,206	12,206		
Unencumbered cash, end of year	\$ 12,206	\$ 12,206		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance favorable (unfavorable)
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from general fund	\$ 46,962	\$ 49,142	<u>\$ 66,850</u>	<u>\$ (17,708)</u>
Expenditures:				
Transfer to general fund	<u>2,311</u>	<u>-</u>	<u>\$ 113,812</u>	<u>\$ 113,812</u>
Receipts over (under) expenditures	44,651	49,142		
Unencumbered cash, beginning of year	<u>2,311</u>	<u>46,962</u>		
Unencumbered cash, end of year	<u>\$ 46,962</u>	<u>\$ 96,104</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Fees	\$ 59,088	\$ 201,678	\$ 100,000	\$ 101,678
Transfer from supplemental general	-	200,000	200,000	-
Total receipts	59,088	401,678	\$ 300,000	\$ 101,678
Expenditures:				
Instruction	178,673	161,031	\$ 410,400	\$ 249,369
Student support services	4,681	3,166	10,600	7,434
Student transportation services:				
Supervision	198	891	-	(891)
Vehicle operating services	21,843	10,661	-	(10,661)
Other support services	-	-	39,000	39,000
Total expenditures	205,395	175,749	\$ 460,000	\$ 284,251
Receipts over (under) expenditures	(146,307)	225,929		
Unencumbered cash, beginning of year	555,719	409,412		
Unencumbered cash, end of year	\$ 409,412	\$ 635,341		

See Independent Auditor's Report.

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

VOCATIONAL EDUCATION FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		
	2016	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Other	\$ -	\$ 12,260	\$ -	\$ 12,260
Transfer from general fund	1,250,792	1,228,218	1,300,000	(71,782)
Total receipts	1,250,792	1,240,478	\$ 1,300,000	\$ (59,522)
Expenditures:				
Instruction	1,164,930	1,151,058	\$ 1,705,000	\$ 553,942
School administration	31,898	33,613	137,500	103,887
Operations and maintenance	53,964	55,807	70,500	14,693
Student transportation services	-	-	87,000	87,000
Total expenditures	1,250,792	1,240,478	\$ 2,000,000	\$ 759,522
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	816,653	816,653		
Unencumbered cash, end of year	\$ 816,653	\$ 816,653		

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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Transfer from general fund	<u>\$ 3,706,852</u>	<u>\$ 3,659,242</u>	<u>\$ 5,536,540</u>	<u>\$(1,877,298)</u>
Expenditures:				
Instruction	2,215,586	2,166,271	\$ 3,309,190	\$ 1,142,919
Student support services	262,074	258,709	391,433	132,724
Instructional support staff	100,085	99,897	149,487	49,590
General administration	80,809	77,210	120,696	43,486
School administration	332,134	342,871	496,074	153,203
Central services	150,127	150,029	224,229	74,200
Operations and maintenance	297,289	287,616	444,031	156,415
Student transportation services	111,206	114,534	166,097	51,563
Other support services	12,975	11,344	19,378	8,034
Food service operations	<u>144,567</u>	<u>150,761</u>	<u>215,925</u>	<u>65,164</u>
Total expenditures	<u>3,706,852</u>	<u>3,659,242</u>	<u>\$ 5,536,540</u>	<u>\$ 1,877,298</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

4-YEAR-OLD AT RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Transfer from general fund	\$ 291,492	\$ 286,974	\$ 286,974	\$ -
Expenditures:				
Instruction	211,091	213,580	\$ 208,700	\$ (4,880)
Student support services	52,578	50,803	54,100	3,297
General administration	15,179	14,416	-	(14,416)
School administration	2,633	1,523	18,100	16,577
Central services	5,399	5,690	5,900	210
Food service operations	94	962	-	(962)
Other support services	-	-	174	174
Total expenditures	286,974	286,974	\$ 286,974	\$ -
Receipts over (under) expenditures	4,518	-		
Unencumbered cash, beginning of year	4,136	8,827		
Prior year canceled encumbrances	173	-		
Unencumbered cash, end of year	\$ 8,827	\$ 8,827		

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, 2017

	Coke Donation Agreement	Textbook and Student Materials Revolving	Civic Center
Receipts:			
Donations	\$ 9,042	\$ -	\$ -
Federal aid	-	-	-
State aid	-	-	-
Fees	-	228,949	30,083
Transfers from:			
General fund	-	-	-
	<u>9,042</u>	<u>228,949</u>	<u>30,083</u>
Total receipts			
Expenditures:			
Instruction	9,216	158,673	-
Student support services	-	-	-
Instructional support staff	-	-	-
Operations and maintenance	-	-	-
Student transportation services:			
Supervision	47	-	-
Vehicle operating services	-	-	-
Vehicle and maintenance services	-	-	-
Civic Center operations	-	-	30,083
Other support services	-	4,957	-
Facility acquisition and construction services:			
Building additions	-	-	-
	<u>9,263</u>	<u>163,630</u>	<u>30,083</u>
Total expenditures			
Receipts over (under) expenditures	(221)	65,319	-
Unencumbered cash (deficit), beginning of year	28,248	1,073,563	-
Prior year canceled encumbrances	-	396	-
	<u>\$ 28,027</u>	<u>\$ 1,139,278</u>	<u>\$ -</u>
Unencumbered cash (deficit), end of year			

See Independent Auditor's Report.

Building Blocks Grant	Gifts and Grants	Contingency Reserve	Total
\$ -	\$ 149,245	\$ -	\$ 158,287
-	21,224	-	21,224
91,823	9,000	-	100,823
-	-	-	259,032
-	-	1,590,248	1,590,248
91,823	179,469	1,590,248	2,129,614
32,994	38,413	2,343,431	2,582,727
-	818	-	818
488	1,773	-	2,261
-	150	-	150
13,706	-	-	13,753
25,214	-	-	25,214
1,233	3,640	-	4,873
-	-	-	30,083
-	-	-	4,957
-	12,569	-	12,569
73,635	57,363	2,343,431	2,677,405
18,188	122,106	(753,183)	(547,791)
(18,188)	2,241,980	6,670,096	9,995,699
-	164	-	560
\$ -	\$ 2,364,250	\$ 5,916,913	\$ 9,448,468

**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, 2017

	Pre-K Pilot Program	Title IV 21st Century Community Learning Center	STEC Grant	Title I
Receipts				
Federal aid	\$ 123,460	\$ 70,860	\$ 6,995	\$ 1,566,268
State aid	-	-	-	-
Third party in-kind match	-	-	-	-
Total receipts	<u>123,460</u>	<u>70,860</u>	<u>6,995</u>	<u>1,566,268</u>
Expenditures:				
Instruction	85,643	92,468	-	932,525
Student support services	43,952	-	-	394,438
Instructional support staff	7,254	5,281	15,616	67,804
General administration	3,604	3,122	-	169,205
School administration	6,619	-	-	-
Central services	2,845	-	-	-
Operations and maintenance	-	-	-	4,255
Student transportation services:				
Supervision	-	-	-	-
Vehicle operating services	1,631	-	-	-
Food service operations	482	-	-	-
Total expenditures	<u>152,030</u>	<u>100,871</u>	<u>15,616</u>	<u>1,568,227</u>
Receipts over (under) expenditures	(28,570)	(30,011)	(8,621)	(1,959)
Unencumbered cash (deficit), beginning of year	2,087	-	-	-
Prior year canceled encumbrances	-	-	-	-
Unencumbered cash (deficit), end of year	<u>\$ (26,483)</u>	<u>\$ (30,011)</u>	<u>\$ (8,621)</u>	<u>\$ (1,959)</u>

See Independent Auditor's Report.

Title I Migrant	Head Start	Kansas Early Head Start	Program Improvement/ Carl Perkins	Title III English Language Acquisition	Title IIA Teacher Quality	Total
\$ 757,948	\$ 1,696,625	\$ 610,567	\$ 59,644	\$ 278,405	\$ 225,573	\$ 5,396,345
-	-	48,285	-	-	-	48,285
-	460,914	-	-	-	-	460,914
<u>757,948</u>	<u>2,157,539</u>	<u>658,852</u>	<u>59,644</u>	<u>278,405</u>	<u>225,573</u>	<u>5,905,544</u>
501,951	1,279,964	143,935	58,262	125,154	96,160	3,316,062
40,492	466,398	338,270	-	60,738	118,188	1,462,476
58,906	66,043	-	-	70,603	6,812	298,319
79,249	107,926	79,256	2,982	5,506	4,413	455,263
15,545	129,519	-	-	-	-	151,683
-	39,925	8,440	-	-	-	51,210
22,557	14,448	-	-	-	-	41,260
21,300	52,797	-	-	14,200	-	88,297
-	1,215	-	-	-	-	2,846
-	19,359	-	-	-	-	19,841
<u>740,000</u>	<u>2,177,594</u>	<u>569,901</u>	<u>61,244</u>	<u>276,201</u>	<u>225,573</u>	<u>5,887,257</u>
17,948	(20,055)	88,951	(1,600)	2,204	-	18,287
(251,477)	(345,574)	(155,377)	-	(111,249)	-	(861,590)
-	900	-	-	-	-	900
<u>\$ (233,529)</u>	<u>\$ (364,729)</u>	<u>\$ (66,426)</u>	<u>\$ (1,600)</u>	<u>\$ (109,045)</u>	<u>\$ -</u>	<u>\$ (842,403)</u>

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

KANSAS HERITAGE CENTER FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Other charges/sales/grants/donations	\$ 45,191	\$ 28,288
Expenditures:		
Student support services	<u>40,225</u>	<u>23,856</u>
Receipts over (under) expenditures	4,966	4,432
Unencumbered cash, beginning of year	<u>61,937</u>	<u>66,903</u>
Unencumbered cash, end of year	<u><u>\$ 66,903</u></u>	<u><u>\$ 71,335</u></u>

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL ASSESSMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance favorable (unfavorable)</u>
Receipts	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Site improvement services	<u>7</u>	<u>6</u>	<u>\$ 30,441</u>	<u>\$ 30,435</u>
Receipts over (under) expenditures	(7)	(6)		
Unencumbered cash, beginning of year	<u>30,448</u>	<u>30,441</u>		
Unencumbered cash, end of year	<u>\$ 30,441</u>	<u>\$ 30,435</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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes and shared receipts:				
Tax in process	\$ 52,641	\$ 43,522	\$ 60,711	\$ (17,189)
Current tax	1,803,107	2,399,201	2,335,492	63,709
Delinquent tax	73,866	84,285	33,825	50,460
Motor vehicle tax	285,448	318,201	230,744	87,457
Recreational vehicle tax	1,807	1,908	1,467	441
In lieu of tax	5,725	32,386	-	32,386
State aid	3,214,310	5,914,195	5,914,195	-
Interest	2,206	10,969	-	10,969
Bond premiums	1,553,738	-	-	-
Total receipts	<u>6,992,848</u>	<u>8,804,667</u>	<u>\$ 8,576,434</u>	<u>\$ 228,233</u>
Expenditures:				
Debt service:				
Principal	4,805,000	4,490,000	\$ 4,490,000	\$ -
Interest	464,361	4,608,762	4,608,762	-
Bond fees	-	-	5,000	5,000
Total expenditures	<u>5,269,361</u>	<u>9,098,762</u>	<u>\$ 9,103,762</u>	<u>\$ 5,000</u>
Receipts over (under) expenditures	1,723,487	(294,095)		
Unencumbered cash, beginning of year	<u>3,605,785</u>	<u>5,329,272</u>		
Unencumbered cash, end of year	<u>\$ 5,329,272</u>	<u>\$ 5,035,177</u>		

See Independent Auditor's Report.

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

CERTIFICATES OF PARTICIPATION

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2017

	Certificates of Participation P & I 2010	Certificates of Participation P & I 2014	Total
Receipts:			
Interest	\$ -	\$ 113	\$ 113
Transfer from capital outlay	-	432,000	432,000
	<hr/>	<hr/>	<hr/>
Total receipts	-	432,113	432,113
	<hr/>	<hr/>	<hr/>
Expenditures:			
Debt service:			
Principal	-	420,000	420,000
Interest	-	10,500	10,500
Commissions	-	1,500	1,500
	<hr/>	<hr/>	<hr/>
Total expenditures	-	432,000	432,000
	<hr/>	<hr/>	<hr/>
Receipts over (under) expenditures	-	113	113
Unencumbered cash, beginning of year	2	-	2
	<hr/>	<hr/>	<hr/>
Unencumbered cash, end of year	<u>\$ 2</u>	<u>\$ 113</u>	<u>\$ 115</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, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Interest	\$ 133,585	\$ 480,364
Bond premiums	5,188,777	-
Debt proceeds	<u>85,600,000</u>	<u>-</u>
Total receipts	<u>90,922,362</u>	<u>480,364</u>
Expenditures:		
Instruction	-	224,194
General administration	282,480	-
Food service operations	-	20,123
Architectural and engineering services	5,990,810	616,245
New building acquisition and contractor	50,000	-
Repair and remodeling building	99,589	76,600,470
Debt issuance costs	<u>2,061,272</u>	<u>3,000</u>
Total expenditures	<u>8,484,151</u>	<u>77,464,032</u>
Receipts over (under) expenditures	82,438,211	(76,983,668)
Unencumbered cash, beginning of year	199,410	82,637,621
Prior year canceled encumbrances	<u>-</u>	<u>190</u>
Unencumbered cash, end of year	<u><u>\$ 82,637,621</u></u>	<u><u>\$ 5,654,143</u></u>

See Independent Auditor's Report.

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

HEALTH CARE SERVICES RESERVE

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Interest	\$ 543	\$ 1,341
Employee withholdings	5,972,738	6,198,637
Cobra/retirees	87,514	72,765
Health forfeitures	840,455	860,783
Reinsurance	570,082	912,772
Other	2,807	-
	<u>7,474,139</u>	<u>8,046,298</u>
Total receipts		
Expenditures:		
Insurance premiums	1,583,581	1,595,226
Payment of claims	3,819,059	4,075,566
	<u>5,402,640</u>	<u>5,670,792</u>
Total expenditures		
Receipts over (under) expenditures	2,071,499	2,375,506
Unencumbered cash, beginning of year	<u>1,123,010</u>	<u>3,194,509</u>
Unencumbered cash, end of year	<u>\$ 3,194,509</u>	<u>\$ 5,570,015</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, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Gain (loss) on investments	\$ (189)	\$ 449
Expenditures:		
Grants paid	<u>-</u>	<u>240</u>
Receipts over (under) expenditures	(189)	209
Unencumbered cash, beginning of year	<u>5,170</u>	<u>4,981</u>
Unencumbered cash, end of year	<u><u>\$ 4,981</u></u>	<u><u>\$ 5,190</u></u>

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, 2017

Funds	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
Gate receipts:						
Dodge City High School:						
Athletics	\$ 337	\$ 85,434	\$ 85,454	\$ 317	\$ -	\$ 317
Club services	240	5,610	5,686	164	-	164
Sub-State	2,692	30,705	33,397	-	-	-
Advertising	1,278	46,401	22,520	25,159	-	25,159
Tournament of Champions	13,761	68,628	39,283	43,106	-	43,106
All sports booster	59	-	59	-	-	-
WAC medals	1,786	7,194	3,696	5,284	-	5,284
Baseball	-	953	-	953	-	953
Boys basketball	-	3,620	804	2,816	-	2,816
Girls basketball	-	4,762	1,970	2,792	-	2,792
Bowling	-	190	106	84	-	84
Boys cross country	-	2,225	-	2,225	-	2,225
Girls cross country	-	38	38	-	-	-
Golf	-	3,030	2,350	680	-	680
Soccer	-	5,542	5,491	51	-	51
Boys tennis	-	1,100	1,017	83	-	83
Girls tennis	-	296	-	296	-	296
Track	-	3,211	2,418	793	-	793
Weight room	-	3,526	1,310	2,216	-	2,216
Gate receipts	-	74,795	67,651	7,144	-	7,144
Honors banquet	2,181	3,915	3,528	2,568	-	2,568
Activity ticket	81	16,000	16,081	-	-	-
Subtotal High School	22,415	367,175	292,859	96,731	-	96,731
Dodge City Middle School:						
Athletics	4,349	38,037	38,861	3,525	-	3,525
Comanche Middle School:						
Coyote athletics	6,995	36,072	36,521	6,546	-	6,546
Total gate receipts	33,759	441,284	368,241	106,802	-	106,802
School projects:						
District-wide:						
Youthville farm	751	231	823	159	-	159
Mechanics	2,008	-	68	1,940	-	1,940
Floral design	7,977	1,843	1,017	8,803	-	8,803
Greenhouse	3,568	-	1,444	2,124	-	2,124
Livestock	8,265	8,064	5,181	11,148	-	11,148
Woodworking	11,791	19,552	12,448	18,895	-	18,895
Building trades - house	1	193,955	25,924	168,032	-	168,032
Building trades - non/house	6,616	9,519	15,568	567	-	567
Pass tuition	2,126	-	-	2,126	-	2,126
Food service	1,972	654	-	2,626	-	2,626
RIF	6	-	-	6	-	6
Adopt-a-Book	4	-	-	4	-	4
Comanche business partner	2,378	496	-	2,874	-	2,874
DCHS - Drama/Forensics	6,063	500	3,618	2,945	-	2,945
Bright Beginnings courtesy	4,575	2,462	2,983	4,054	-	4,054
Bright Beginnings-United Way	43,158	4,000	2,157	45,001	-	45,001
Migrant	250	689	934	5	-	5
The Learning Center	4,105	15,942	13,723	6,324	-	6,324
Money market interest	21,910	141	-	22,051	-	22,051
DCHS - Alumni Association	65,557	20	507	65,070	-	65,070
Subtotal District-wide	193,081	258,068	86,395	364,754	-	364,754

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, 2017

Funds	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
School projects (continued):						
Dodge City High School:						
Basketball scoring table	\$ 1,047	\$ 15,629	\$ 431	\$ 16,245	\$ -	\$ 16,245
ID	1,033	292	859	466	-	466
Scholar bowl	2,634	7,969	10,515	88	-	88
Student planner	358	-	358	-	-	-
Course catalog	6	3,302	3,308	-	-	-
Yearbook	3,355	18,679	18,749	3,285	-	3,285
Activity improvements	(96,370)	15,878	8,881	(89,373)	-	(89,373)
Parent-teacher conferences	233	-	233	-	-	-
Wellness	236	-	236	-	-	-
Hearing impaired	495	-	495	-	-	-
Concessions	2,558	9,995	10,271	2,282	-	2,282
Lost equipment	60	1,005	1,065	-	-	-
Subtotal High School	(84,355)	72,749	55,401	(67,007)	-	(67,007)
Dodge City Middle School:						
Library/book fair	162	161	35	288	-	288
Students & building needs	1,378	64	188	1,254	-	1,254
Art smart	265	-	187	78	-	78
KS school health survey	236	-	-	236	-	236
Partners in education	183	-	-	183	-	183
Petty cash	-	1,582	1,582	-	-	-
Students in need	8	-	-	8	-	8
T-shirts	1	3,735	2,516	1,220	-	1,220
Learning tree	500	-	476	24	-	24
Student testing rewards	115	-	-	115	-	115
DCMS Sports	967	42	200	809	-	809
Information Technology	199	307	258	248	-	248
Newcomers	-	350	132	218	-	218
Special activities	-	3,937	2,676	1,261	-	1,261
Yearbook	4,014	2,886	6,139	761	-	761
Subtotal Middle School	8,028	13,064	14,389	6,703	-	6,703
Comanche Middle School:						
Library/book fair	487	150	451	186	-	186
T-shirts	409	11,567	11,871	105	-	105
Poster ads	128	1,000	1,100	28	-	28
Subtotal Comanche	1,024	12,717	13,422	319	-	319
Soule Elementary	140	3,419	3,419	140	-	140
Beeson Elementary	388	50	58	380	-	380
Central Elementary	3,683	2,093	2,751	3,025	-	3,025
Linn Elementary	2,194	1,009	821	2,382	-	2,382
Miller Elementary	203	1,153	927	429	-	429
Northwest Elementary	3,478	1,412	2,056	2,834	-	2,834
Sunnyside Elementary	2,758	2,241	3,243	1,756	-	1,756
Wilroads Elementary	200	2,302	2,485	17	-	17
Ross Elementary	2,062	1,945	1,529	2,478	-	2,478
Total school projects	132,884	372,222	186,896	318,210	-	318,210
Total district activity funds	\$ 166,643	\$ 813,506	\$ 555,137	\$ 425,012	\$ -	\$ 425,012

See Independent Auditor's Report.

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

AGENCY FUNDS

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended June 30, 2017

<u>Funds</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
Student activity funds:				
High School:				
Art club	\$ 771	\$ 2,276	\$ 2,728	\$ 319
Band	10,506	157,853	130,563	37,796
Student band account	1,327	21,129	3,920	18,536
BCD club	821	-	821	-
Big trip account	33	-	33	-
Broadcasting	2,397	1,027	1,191	2,233
FBLA	2,930	770	45	3,655
FBLA store	900	-	707	193
Cheerleaders	147	18,022	15,895	2,274
Chorus	7,852	36,363	40,735	3,480
Class of 2016	244	-	244	-
Class of 2017	2,944	1,200	3,407	737
Class of 2018	2,400	3,463	5,343	520
Class of 2019	1,200	1,200	-	2,400
Class of 2020	-	1,200	-	1,200
Color guard	543	930	199	1,274
Debate	1,288	4,786	6,307	(233)
Drama club	2,987	9,248	4,979	7,256
Drill team	5,934	49,796	45,020	10,710
Drill team student accounts	75	-	-	75
International club	1,153	167	658	662
FFA	410	15,780	15,497	693
FCCLA	1,697	8,228	5,944	3,981
Forensics	676	-	63	613
HOSA	3,254	113	1,925	1,442
Heritage panel	262	257	250	269
Image makers	216	-	216	-
NHS	1,864	213	209	1,868
Octagon club	1,359	63	1,422	-
Orchestra	1,105	32,779	25,129	8,755
Orchestra student accounts	-	-	140	(140)
Outdoor club	1,637	9,344	9,323	1,658
SADD	883	1,188	821	1,250
Student council	2,813	7,288	9,554	547
DC union	21	5,557	5,328	250
FCA	40	174	161	53
Future teacher club	6	-	6	-
Skills USA	2,094	663	1,265	1,492
Gay-straight alliance	39	-	-	39
Science Olympiad	1,245	495	1,540	200
Hero club	356	721	101	976
Science family outreach club	89	255	255	89
T.A.L.C.	394	349	643	100
Herpetology club	180	1,095	940	335
Subtotal High School	67,092	393,992	343,527	117,557

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

AGENCY FUNDS

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended June 30, 2017

<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	\$ 347	\$ 3,639	\$ 3,274	\$ 712
DCMS heritage panel	389	-	-	389
Drill team	436	13,009	7,721	5,724
Wrestling	175	-	97	78
Girls soccer	-	1,035	1,035	-
Boys basketball	100	8,634	7,002	1,732
Girls basketball	-	1,076	1,067	9
Spirit club	4,908	7,177	7,817	4,268
NJHS	82	1,427	536	973
Scholars bowl	94	447	470	71
Drama club	301	-	-	301
Subtotal Middle School	<u>6,832</u>	<u>36,444</u>	<u>29,019</u>	<u>14,257</u>
Comanche Middle School:				
Student council	1,379	1,369	811	1,937
Drill team	570	4,917	5,345	142
Spirit club	6,268	10,152	12,530	3,890
JR NHS	416	-	-	416
Chorus	2,580	8,467	6,872	4,175
Miscellaneous student income	11	-	-	11
Library/book fair	17	-	-	17
Student and building needs	324	-	-	324
MS-WAC music festival	1,890	165	165	1,890
Subtotal Comanche	<u>13,455</u>	<u>25,070</u>	<u>25,723</u>	<u>12,802</u>
Total agency funds	<u>\$ 87,379</u>	<u>\$ 455,506</u>	<u>\$ 398,269</u>	<u>\$ 144,616</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, 2017, and the related notes to the financial statement, and have issued our report thereon dated November 15, 2017. 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) to determine the 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Kennedy McKee & Company LLP

November 15, 2017

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, 2017. 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 the 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, 2017.

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

November 15, 2017

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2017

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>							
Direct Program:							
Head Start - 2016-17	93.600	N/A	\$ -	\$ -	\$ 1,324,257	\$ 1,688,670	\$ (364,413)
Head Start T/TA - 2016-17	93.600	N/A	-	-	27,624	27,940	(316)
Head Start - 2015-16	93.600	N/A	(342,430)	900	341,601	71	-
Head Start T/TA - 2015-16	93.600	N/A	(3,144)	-	3,144	-	-
Passed through Kansas Department for Children and Families:							
Child Care and Development Block Grant:							
Kansas Early Head Start - 2016-17	93.596	EES-2017-KEHSCCP-01-G	-	-	174,878	182,568	(7,690)
Kansas Early Head Start - 2015-16	93.596	EHS-16-07100200	(155,377)	-	155,377	-	-
Passed through Kansas Department of Education:							
Temporary Assistance for Needy Families:							
Pre-K Pilot - 2016-17	93.558	D0443	1,686	-	123,460	152,030	(26,884)
Kansas Early Head Start Visitation	93.558	EES-2017-KEHSV-01-G	-	-	328,597	387,333	(58,736)
Parents as Teachers 2016-17	93.558	D0443	-	-	31,906	39,705	(7,799)
			<u>(499,265)</u>	<u>900</u>	<u>2,510,844</u>	<u>2,478,317</u>	<u>(465,838)</u>
<u>U.S. Department of Education</u>							
Passed through Kansas Department of Education:							
Title I:							
Title I - Program Improvement	84.010	D0443	-	-	13,041	15,000	(1,959)
Title I - 2016-17 Carryover	84.010	D0443	-	-	207,600	207,600	-
Title I - 2016-17	84.010	D0443	-	-	1,345,627	1,345,627	-
Migrant Programs:							
Migrant - 2016-17	84.011	D0443	-	-	506,471	740,000	(233,529)
Migrant - 2015-16	84.011	D0443	(251,477)	-	251,477	-	-
Migrant - 2016-17	84.011	D0443	-	-	21,224	21,224	-
Title IIA:							
Teacher Quality - 2016-17	84.367	D0443	-	-	192,973	192,973	-
Teacher Quality - 2016-17 Carryover	84.367	D0443	-	-	32,600	32,600	-
Teacher Quality - 2016-17	84.367	D0443	-	-	324	324	-
Carl Perkins:							
Program Improvement - 2016-17	84.048	D0443	-	-	59,644	61,244	(1,600)

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For the Year Ended June 30, 2017

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 - 2015-16	84.365	D0443	\$ (76,717)	\$ -	\$ 76,717	\$ -	\$ -
English Language Acquisition - 2016-17	84.365	D0443	-	-	167,156	276,201	(109,045)
Immigrant 2015-2016	84.365	D0443	(34,532)	-	34,532	-	-
Title IV:							
21st Century Community Learning Center	84.287	D0443	-	-	70,860	100,871	(30,011)
			(362,726)	-	2,980,246	2,993,664	(376,144)
<u>U.S. Department of Health and Human Services</u>							
Passed through Kansas Department of Education:							
Youth Risk Behavior Survey	93.079	D0443	-	-	1,450	1,450	-
<u>U.S. Department of Agriculture</u>							
Passed through University of Nebraska-Lincoln:							
STEC Grant	10.310	2012-68003-30155	-	-	6,995	15,616	(8,621)
Passed through Kansas Department of Education:							
School Breakfast Program	10.553	D0443	-	-	639,282	639,282	-
National School Lunch Program	10.555	D0443	-	-	2,905,882	2,905,882	-
Summer Food Service Program for Children	10.559	D0443	-	-	150,619	150,619	-
Team Nutrition Grants	10.574	D0443	-	-	3,758	3,758	-
State Administrative Expenses for Child Nutrition	10.560	D0443	-	-	300	300	-
			-	-	3,706,836	3,715,457	(8,621)
Total federal assistance			\$ (861,991)	\$ 900	\$ 9,199,376	\$ 9,188,888	\$ (850,603)

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, 2017

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, Dodge City, Kansas under programs of the federal government for the year ended June 30, 2017. The information in this 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 and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, 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.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2017

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 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 in internal control over major federal 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. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 443 expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The programs tested as a major programs included:

Title I Program	CFDA 84.010
Head Start Program	CFDA 93.600
Temporary Assistance for Needy Families Cluster:	
Pre-K Pilot Program	CFDA 93.558
Kansas Early Head Start	
Visitation Program	CFDA 93.558
Parents as Teachers Program	CFDA 93.558
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

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2017

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None relative to federal awards