

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

**FINANCIAL STATEMENTS
with
INDEPENDENT AUDITOR'S REPORT
and
OMB CIRCULAR A-133, SINGLE AUDIT REPORTS
YEAR ENDED JUNE 30, 2012**

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Unified School District No. 443, as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements 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 Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note A, Unified School District No. 443 has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

Further in our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do 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, 2012, or the changes in its financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of Unified School District No. 443, as of June 30, 2012, their respective cash receipts and expenditures, and budgetary results for the year then ended, on the basis of accounting described in Note A.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2012, 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, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 financial statements as a whole.

Kennedy McKee & Company LLP

December 18, 2012

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

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH (DEFICIT)**

Year ended June 30, 2012

<u>Fund</u>	<u>Beginning unencumbered cash balance (deficit)</u>	<u>Prior year canceled encumbrances</u>
Governmental funds:		
General funds:		
General	\$ 9,261	\$ 778
Supplemental general	283,835	623
Special revenue funds:		
Parents as teachers	6,253	-
Bilingual education	8,953	21
Capital outlay	6,362,269	6,089
Driver training	43,698	-
Food service	565,760	-
Professional development	277,959	-
Special education	1,420,541	162
At risk	9,123	2,318
Virtual education	23,203	-
Summer school	1,224,132	-
Vocational education	355,011	39
KPERs special retirement contribution	-	-
4 year old at risk	4,136	-
Non-budgeted special revenue funds:		
Coke donation agreement	18,639	-
Textbook and student materials revolving	765,705	1,110
Pre-K pilot program	11,821	-
Kansas early learning collaboration	(47,534)	-
NCCEP	14,189	-
Gifts and grants	857,597	1,438
Contingency reserve	4,258,657	-
SAFE	26,367	-
Green schools grant	(4,829)	-
Special revenue federal grant funds:		
Title I	(17,936)	169
Title I migrant	700	13
Title IID ed technology	24	-
Head start	(299,768)	2
Kansas early head start	(60,898)	-
Title IV drug free schools program	-	-
Program improvement	-	-
Title III english language acquisition	(5,697)	663
Title IIA teacher quality	-	895
Kansas advance placement	-	-

<u>Cash receipts</u>	<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
\$ 42,659,379	\$ 42,668,640	\$ 778	\$ 238,616	\$ 239,394
15,134,389	14,675,900	742,947	577,262	1,320,209
81,669	65,513	22,409	-	22,409
2,886,408	2,886,408	8,974	1,301	10,275
2,930,990	6,078,013	3,221,335	5,026,461	8,247,796
-	-	43,698	-	43,698
3,820,283	3,815,452	570,591	88,072	658,663
257,843	182,599	353,203	286	353,489
6,898,251	6,911,263	1,407,691	415	1,408,106
9,329,796	9,329,796	11,441	-	11,441
14,364	-	37,567	-	37,567
38,505	325,046	937,591	-	937,591
1,300,000	1,091,201	563,849	-	563,849
4,354,948	4,354,948	-	-	-
281,610	281,610	4,136	-	4,136
28,008	21,523	25,124	59	25,183
417,467	405,808	778,474	40,139	818,613
176,596	187,230	1,187	-	1,187
78,012	30,478	-	-	-
-	-	14,189	-	14,189
590,297	174,319	1,275,013	19,240	1,294,253
1,000,000	2,000,000	3,258,657	-	3,258,657
46,729	37,354	35,742	-	35,742
-	(4,829)	-	-	-
1,504,550	1,486,614	169	-	169
1,131,204	1,192,050	(60,133)	24,337	(35,796)
-	24	-	-	-
1,893,913	1,940,614	(346,467)	48,333	(298,134)
359,105	446,494	(148,287)	44,508	(103,779)
18,243	18,243	-	-	-
58,621	58,621	-	-	-
254,749	249,052	663	4,488	5,151
275,086	275,981	-	-	-
14,907	14,907	-	-	-

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

**SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH (DEFICIT) (CONTINUED)**

Year ended June 30, 2012

<u>Fund</u>	Beginning unencumbered cash balance (deficit)	Prior year canceled encumbrances
Special revenue other funds:		
District special	\$ 22,009	\$ -
High school	8,179	-
Middle school	396	-
Central elementary	2,537	-
Northwest elementary	915	-
Sunnyside elementary	1,477	-
Wilroads Gardens elementary	205	-
Kansas Heritage Center	92,501	-
Ross elementary	290	-
District activity funds	330,257	-
Debt service funds:		
Special assessment	50,028	-
Bond and interest	2,669,295	-
Certificates of participation P & I 2006	1	-
Certificates of participation P & I 2010	500	-
Capital projects fund:		
Construction	180,623	-
Permanent fund:		
Marilyn Shipley Children Literacy	4,513	-
Total reporting entity (excluding agency funds)	<u>\$ 19,474,897</u>	<u>\$ 14,320</u>
Composition of cash balance:		
Checking accounts		
Money market accounts		
Certificates of deposit		
State municipal investment pool		
Trust accounts		
Petty cash		
Total cash		
Agency funds		
Total reporting entity (excluding agency funds)		

The accompanying notes are an integral part of the financial statements.

Cash receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
\$ 43,920	\$ 33,185	\$ 32,744	\$ -	\$ 32,744
20,282	20,063	8,398	-	8,398
5	206	195	-	195
2,000	4,047	490	-	490
-	-	915	-	915
3,026	3,453	1,050	-	1,050
2,050	1,990	265	-	265
35,053	34,620	92,934	-	92,934
2,163	2,189	264	-	264
507,084	526,511	310,830	-	310,830
14,230	40,041	24,217	-	24,217
5,065,451	5,164,270	2,570,476	-	2,570,476
-	1	-	-	-
1,945,402	1,945,900	2	-	2
3,130,351	3,136,241	174,733	366,947	541,680
(48)	105	4,360	-	4,360
<u>\$ 108,606,891</u>	<u>\$ 112,113,694</u>	<u>\$ 15,982,414</u>	<u>\$ 6,480,464</u>	<u>\$ 22,462,878</u>
				\$ 16,228,173
				1,071,602
				1,050,000
				1,832,120
				2,817,408
				<u>131</u>
				22,999,434
				<u>(536,556)</u>
				<u>\$ 22,462,878</u>

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Year ended June 30, 2012

<u>Fund</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	\$ 44,252,460	\$ (1,583,820)	\$ 42,668,640	\$ 42,668,640	\$ -
Supplemental general	14,675,900	-	14,675,900	14,675,900	-
Special revenue funds:					
Parents as teachers	75,436	-	75,436	65,513	9,923
Bilingual education	3,139,927	-	3,139,927	2,886,408	253,519
Capital outlay	8,700,000	-	8,700,000	6,078,013	2,621,987
Driver training	-	-	-	-	-
Food service	4,446,518	-	4,446,518	3,815,452	631,066
Professional development	210,189	-	210,189	182,599	27,590
Special education	7,329,282	-	7,329,282	6,911,263	418,019
At risk	9,711,522	-	9,711,522	9,329,796	381,726
Virtual education	23,203	-	23,203	-	23,203
Summer school	593,173	-	593,173	325,046	268,127
Vocational education	1,338,490	-	1,338,490	1,091,201	247,289
KPERs special retirement contribution	4,682,896	-	4,682,896	4,354,948	327,948
4 year old at risk	282,958	-	282,958	281,610	1,348
Debt service funds:					
Special assessment	66,223	-	66,223	40,041	26,182
Bond and interest	5,164,370	-	5,164,370	5,164,270	100
Total	\$ 104,692,547	\$ (1,583,820)	\$ 103,108,727	\$ 97,870,700	\$ 5,238,027

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - STATUTORY AND BUDGET

	Year ended June 30,			
		2012		
	2011	Statutory amounts	Budget	Variance favorable (unfavorable)
Cash receipts:				
Taxes and shared revenue:				
Tax in process	\$ 74,462	\$ 100,660	\$ 76,153	\$ 24,507
Current tax	3,222,946	3,212,884	3,083,394	129,490
Delinquent tax	47,300	85,515	59,858	25,657
In lieu of tax	118,911	118,350	101,228	17,122
Federal sources:				
ARRA stabilization	774,901	-	-	-
Education jobs fund	1,356,850	20,402	-	20,402
State sources:				
State aid - general	33,562,517	34,447,884	35,936,566	(1,488,682)
State aid - special education	4,244,867	4,668,147	4,995,261	(327,114)
Mineral production tax and other	16,594	5,537	-	5,537
Total cash receipts	<u>43,419,348</u>	<u>42,659,379</u>	<u>\$ 44,252,460</u>	<u>\$ (1,593,081)</u>
Expenditures subject to legal maximum budget:				
Instruction	10,568,139	11,460,382	\$ 10,852,132	\$ (608,250)
Support services:				
Student support services	51,914	52,108	51,905	(203)
Instructional support staff	351,526	343,341	350,423	7,082
General administration	1,042,619	966,681	1,070,432	103,751
School administration	169,634	149,240	169,600	20,360
Operations and maintenance	3,201,797	2,060,020	7,307,352	5,247,332
Student transportation services:				
Supervision	137,121	139,417	952,618	813,201
Vehicle operating services	1,048,657	1,439,143	286,000	(1,153,143)
Vehicle services and maintenance services	296,118	286,347	295,543	9,196
Other supplemental services	1,030,634	972,717	1,005,798	33,081
Architectural and engineering services	585	-	585	585
Operating transfers	25,525,185	24,799,244	21,910,072	(2,889,172)
Adjustment to comply with legal maximum budget	<u>-</u>	<u>-</u>	<u>(1,583,820)</u>	<u>(1,583,820)</u>
Total expenditures	<u>43,423,929</u>	<u>42,668,640</u>	<u>\$ 42,668,640</u>	<u>\$ -</u>
Receipts over (under) expenditures	(4,581)	(9,261)		
Unencumbered cash, beginning of year	4,581	9,261		
Prior year canceled encumbrances	<u>9,261</u>	<u>778</u>		
Unencumbered cash, end of year	<u>\$ 9,261</u>	<u>\$ 778</u>		

The accompanying notes are an integral part of the financial statements.

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

SUPPLEMENTAL GENERAL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - STATUTORY AND BUDGET

	Year ended June 30,			
		2012		
	2011	Statutory amounts	Budget	Variance favorable (unfavorable)
Cash receipts:				
Taxes and shared revenue:				
Tax in process	\$ 103,085	\$ 150,236	\$ 121,735	\$ 28,501
Current tax	4,460,775	5,329,714	5,131,349	198,365
Delinquent tax	67,378	110,534	83,144	27,390
Motor vehicle tax	509,711	551,330	600,119	(48,789)
Recreational vehicle tax	4,820	4,493	5,402	(909)
In lieu of tax	148,561	177,034	130,032	47,002
State sources:				
State aid	8,839,375	8,811,048	8,493,809	317,239
Total cash receipts	14,133,705	15,134,389	\$ 14,565,590	\$ 568,799
Expenditures subject to legal maximum budget:				
Instruction	1,772,193	2,065,752	\$ 1,705,650	\$ (360,102)
Support services:				
Student support services	924,338	819,265	939,600	120,335
Instructional support staff	959,167	971,579	899,650	(71,929)
General administration	183,299	86,539	182,000	95,461
School administration	3,322,355	3,318,307	2,758,660	(559,647)
Operations and maintenance	3,070,392	4,293,936	4,354,268	60,332
Other supplemental services	703,835	658,387	764,800	106,413
Food service operation	-	120,545	-	(120,545)
Debt service	321,000	138,600	-	(138,600)
Operating transfers	2,871,272	2,202,990	3,071,272	868,282
Total expenditures	14,127,851	14,675,900	\$ 14,675,900	\$ -
Receipts over (under) expenditures	5,854	458,489		
Unencumbered cash, beginning of year	277,981	283,835		
Prior year canceled encumbrances	-	623		
Unencumbered cash, end of year	\$ 283,835	\$ 742,947		

The accompanying notes are an integral
part of the financial statements.

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

PARENTS AS TEACHERS FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - STATUTORY AND BUDGET

	Year ended June 30,			
		2012		
	2011	Statutory amounts	Budget	Variance favorable (unfavorable)
Cash receipts:				
State aid	\$ 45,292	\$ 39,705	\$ 39,705	\$ -
Transfer from general fund	30,222	41,964	35,731	6,233
Total cash receipts	75,514	81,669	\$ 75,436	\$ 6,233
Expenditures:				
Instruction	14,086	2,810	\$ -	\$ (2,810)
Support services:				
Student support services	60,016	62,570	74,024	11,454
Instructional support staff	-	-	1,412	1,412
General administration	1,279	-	-	-
School administration	133	133	-	(133)
Total expenditures	75,514	65,513	\$ 75,436	\$ 9,923
Receipts over (under) expenditures	-	16,156		
Unencumbered cash, beginning of year	6,237	6,253		
Prior year canceled encumbrances	16	-		
Unencumbered cash, end of year	\$ 6,253	\$ 22,409		

The accompanying notes are an integral
part of the financial statements.

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

BILINGUAL EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Transfer from general fund	<u>\$ 3,056,687</u>	<u>\$ 2,886,408</u>	<u>\$ 3,130,974</u>	<u>\$ (244,566)</u>
Expenditures:				
Instruction	2,961,032	2,779,715	\$ 3,044,332	\$ 264,617
Support services:				
Student support services	44,992	45,944	94,363	48,419
Instructional support staff	1,293	11,046	1,232	(9,814)
General administration	<u>49,370</u>	<u>49,703</u>	<u>-</u>	<u>(49,703)</u>
Total expenditures	<u>3,056,687</u>	<u>2,886,408</u>	<u>\$ 3,139,927</u>	<u>\$ 253,519</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	8,953	8,953		
Prior year canceled encumbrances	<u>-</u>	<u>21</u>		
Unencumbered cash, end of year	<u>\$ 8,953</u>	<u>\$ 8,974</u>		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

CAPITAL OUTLAY FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			
	2012			
	2011	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Taxes and shared revenue:				
Tax in process	\$ 18,645	\$ 17,505	\$ 13,485	\$ 4,020
Current tax	519,813	1,460	-	1,460
Delinquent tax	13,459	12,000	9,676	2,324
Motor vehicle tax	99,880	89,524	95,177	(5,653)
Recreational vehicle tax	943	733	857	(124)
In lieu of tax	17,290	636	20,596	(19,960)
Interest	26,518	11,929	-	11,929
Other	47,772	11,020	-	11,020
Transfer from general fund	4,738,870	2,786,183	2,263,992	522,191
Total cash receipts	5,483,190	2,930,990	\$ 2,403,783	\$ 527,207
Expenditures:				
Instruction	2,456	304,671	\$ -	\$ (304,671)
Support services:				
Instructional support staff	28,385	-	-	-
General administration	-	77,622	-	(77,622)
Operations and maintenance	1,119,422	410,377	1,636,008	1,225,631
Facility acquisition and construction services:				
Land improvement	-	-	2,000,000	2,000,000
Architectural and engineering services	745,173	153,910	3,763,992	3,610,082
Site acquisition	3,345	-	-	-
Site improvement	98,437	87,943	-	(87,943)
Repair and remodeling building	1,269,889	5,043,490	1,300,000	(3,743,490)
Total expenditures	3,267,107	6,078,013	\$ 8,700,000	\$ 2,621,987
Receipts over (under) expenditures	2,216,083	(3,147,023)		
Unencumbered cash, beginning of year	4,078,259	6,362,269		
Prior year canceled encumbrances	67,927	6,089		
Unencumbered cash, end of year	\$ 6,362,269	\$ 3,221,335		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

DRIVER TRAINING FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	43,698	43,698		
Unencumbered cash, end of year	\$ 43,698	\$ 43,698		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

FOOD SERVICE FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			
		2012		
	2011	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Federal aid	\$ 3,039,168	\$ 3,122,499	\$ 3,226,524	\$ (104,025)
State aid	40,518	40,279	37,031	3,248
Interest	269	131	-	131
Charges for services	666,412	657,374	682,963	(25,589)
Transfer from supplemental general fund	-	-	200,000	(200,000)
Total cash receipts	<u>3,746,367</u>	<u>3,820,283</u>	<u>\$ 4,146,518</u>	<u>\$ (326,235)</u>
Expenditures:				
Instruction	622	1,158	\$ -	\$ (1,158)
Operations and maintenance	42,716	42,774	547,000	504,226
Food service operation	<u>3,648,172</u>	<u>3,771,520</u>	<u>3,899,518</u>	<u>127,998</u>
Total expenditures	<u>3,691,510</u>	<u>3,815,452</u>	<u>\$ 4,446,518</u>	<u>\$ 631,066</u>
Receipts over (under) expenditures	54,857	4,831		
Unencumbered cash, beginning of year	<u>510,903</u>	<u>565,760</u>		
Unencumbered cash, end of year	<u>\$ 565,760</u>	<u>\$ 570,591</u>		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

PROFESSIONAL DEVELOPMENT FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Other	\$ 51,014	\$ 57,843	\$ -	\$ 57,843
Transfer from general fund	222,000	200,000	200,000	-
Total cash receipts	273,014	257,843	<u>\$ 200,000</u>	<u>\$ 57,843</u>
Expenditures:				
Support services:				
Instructional support staff	157,955	182,599	<u>\$ 210,189</u>	<u>\$ 27,590</u>
Receipts over (under) expenditures	115,059	75,244		
Unencumbered cash, beginning of year	162,900	277,959		
Unencumbered cash, end of year	<u>\$ 277,959</u>	<u>\$ 353,203</u>		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Transfers from:				
General fund	\$ 4,618,767	\$ 4,995,261	\$ 4,995,261	\$ -
Supplemental general fund	2,221,272	1,902,990	2,221,272	(318,282)
Total cash receipts	<u>6,840,039</u>	<u>6,898,251</u>	<u>\$ 7,216,533</u>	<u>\$ (318,282)</u>
Expenditures:				
Instruction	6,129,039	6,636,307	\$ 6,961,252	\$ 324,945
Support services:				
Student support services	30,664	39,261	32,030	(7,231)
Instructional support staff	464	-	1,000	1,000
Student transportation services:				
Supervision	-	-	220,500	220,500
Vehicle operating service	257,029	216,867	84,500	(132,367)
Vehicle services and maintenance services	23,345	18,828	30,000	11,172
Total expenditures	<u>6,440,541</u>	<u>6,911,263</u>	<u>\$ 7,329,282</u>	<u>\$ 418,019</u>
Receipts over (under) expenditures	399,498	(13,012)		
Unencumbered cash, beginning of year	1,021,043	1,420,541		
Prior year canceled encumbrances	-	162		
Unencumbered cash, end of year	<u>\$ 1,420,541</u>	<u>\$ 1,407,691</u>		

The accompanying notes are an integral
part of the financial statements.

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

AT RISK FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Transfer from general fund	<u>\$ 9,577,934</u>	<u>\$ 9,329,796</u>	<u>\$ 9,702,504</u>	<u>\$ (372,708)</u>
Expenditures:				
Instruction	8,791,778	8,513,086	\$ 8,924,650	\$ 411,564
Support services:				
Student support services	600,040	609,124	600,040	(9,084)
School administration	155,571	177,162	155,571	(21,591)
Operations and maintenance	30,545	30,424	30,544	120
Vehicle operating services	<u>-</u>	<u>-</u>	<u>717</u>	<u>717</u>
Total expenditures	<u>9,577,934</u>	<u>9,329,796</u>	<u>\$ 9,711,522</u>	<u>\$ 381,726</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	9,018	9,123		
Prior year canceled encumbrances	<u>105</u>	<u>2,318</u>		
Unencumbered cash, end of year	<u>\$ 9,123</u>	<u>\$ 11,441</u>		

The accompanying notes are an integral
part of the financial statements.

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

VIRTUAL EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Transfer from general fund	\$ 3,544	\$ 14,364	\$ -	\$ 14,364
Expenditures:				
Student support services	-	-	\$ 23,203	\$ 23,203
Receipts over (under) expenditures	3,544	14,364		
Unencumbered cash, beginning of year	19,659	23,203		
Prior year canceled encumbrances	-	-		
Unencumbered cash, end of year	\$ 23,203	\$ 37,567		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SUMMER SCHOOL FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Fees	\$ 168,261	\$ 38,505	\$ -	\$ 38,505
Expenditures:				
Instruction	342,417	289,689	\$ 542,417	\$ 252,728
Support services:				
Student support services	6,765	7,134	6,765	(369)
Student transportation services:				
Supervision	464	2,940	-	(2,940)
Vehicle operating services	43,528	25,283	-	(25,283)
Other supplemental services	-	-	43,991	43,991
Total expenditures	393,174	325,046	\$ 593,173	\$ 268,127
Receipts over (under) expenditures	(224,913)	(286,541)		
Unencumbered cash, beginning of year	1,449,045	1,224,132		
Unencumbered cash, end of year	\$ 1,224,132	\$ 937,591		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

VOCATIONAL EDUCATION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Transfers from:				
General fund	\$ 1,239,000	\$ 1,300,000	\$ 1,300,000	\$ -
Expenditures:				
Instruction	1,163,792	1,014,161	\$ 1,263,768	\$ 249,607
Support services:				
School administration	26,078	23,789	26,078	2,289
Operations and maintenance	48,646	53,251	48,644	(4,607)
Total expenditures	1,238,516	1,091,201	\$ 1,338,490	\$ 247,289
Receipts over (under) expenditures	484	208,799		
Unencumbered cash, beginning of year	354,527	355,011		
Prior year canceled encumbrances	-	39		
Unencumbered cash, end of year	\$ 355,011	\$ 563,849		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
State aid	\$ 2,531,295	\$ 4,354,948	\$ 4,682,896	\$ (327,948)
Expenditures:				
Instruction	1,545,609	2,643,889	\$ 2,921,660	\$ 277,771
Support services:				
Student support services	178,709	317,476	288,466	(29,010)
Instructional support staff	70,876	123,681	129,716	6,035
General administration	69,104	117,584	110,985	(6,599)
School administration	212,376	364,944	394,768	29,824
Operations and maintenance	187,316	326,186	166,711	(159,475)
Student transportation services	77,205	133,697	336,700	203,003
Other supplemental services	93,911	158,955	144,701	(14,254)
Food service operation	96,189	168,536	189,189	20,653
Total expenditures	2,531,295	4,354,948	\$ 4,682,896	\$ 327,948
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	\$ -	\$ -		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

4 YEAR OLD AT RISK FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Transfer from general fund	\$ 298,894	\$ 281,610	\$ 281,610	\$ -
Expenditures:				
Instruction	277,168	202,652	\$ 277,167	\$ 74,515
Support services:				
Student support services	31,479	69,310	5,791	(63,519)
Other supplemental services	4,777	9,648	-	(9,648)
Total expenditures	313,424	281,610	\$ 282,958	\$ 1,348
Receipts over (under) expenditures	(14,530)	-		
Unencumbered cash, beginning of year	18,666	4,136		
Unencumbered cash, end of year	\$ 4,136	\$ 4,136		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

SPECIAL ASSESSMENT FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Taxes and shared revenue:				
Tax in process	\$ 2,198	\$ 1,987	\$ 1,494	\$ 493
Current tax	58,999	172	-	172
Delinquent tax	1,744	1,521	1,098	423
Motor vehicle tax	11,804	10,464	11,111	(647)
Recreational vehicle tax	111	86	100	(14)
In lieu of tax	1,962	-	2,398	(2,398)
Total cash receipts	<u>76,818</u>	<u>14,230</u>	<u>\$ 16,201</u>	<u>\$ (1,971)</u>
Expenditures:				
Debt service:				
Principal	117,666	-	\$ -	\$ -
Interest	4,826	-	-	-
Site improvement services	<u>-</u>	<u>40,041</u>	<u>66,223</u>	<u>26,182</u>
Total expenditures	<u>122,492</u>	<u>40,041</u>	<u>\$ 66,223</u>	<u>\$ 26,182</u>
Receipts over (under) expenditures	(45,674)	(25,811)		
Unencumbered cash, beginning of year	<u>95,702</u>	<u>50,028</u>		
Unencumbered cash, end of year	<u>\$ 50,028</u>	<u>\$ 24,217</u>		

The accompanying notes are an integral
part of the financial statements.

UNIFIED SCHOOL DISTRICT NO. 443
DODGE CITY, KANSAS

BOND AND INTEREST FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

	Year ended June 30,			
		2012		
	2011	Actual	Budget	Variance favorable (unfavorable)
Cash receipts:				
Taxes and shared revenue:				
Tax in process	\$ 50,170	\$ 64,978	\$ 50,984	\$ 13,994
Current tax	1,929,504	1,928,365	1,855,705	72,660
Delinquent tax	41,466	60,313	35,933	24,380
Motor vehicle tax	301,467	260,231	281,493	(21,262)
Recreational vehicle tax	2,840	2,123	2,534	(411)
In lieu of tax	64,092	64,021	60,970	3,051
State sources:				
State aid	2,457,017	2,685,420	2,685,420	-
Total cash receipts	4,846,556	5,065,451	\$ 4,973,039	\$ 92,412
Expenditures:				
Debt service:				
Principal	3,665,000	3,825,000	\$ 3,825,000	\$ -
Interest	1,495,370	1,339,270	1,339,270	-
Commission and postage	-	-	100	100
Total expenditures	5,160,370	5,164,270	\$ 5,164,370	\$ 100
Receipts over (under) expenditures	(313,814)	(98,819)		
Unencumbered cash, beginning of year	2,983,109	2,669,295		
Unencumbered cash, end of year	\$ 2,669,295	\$ 2,570,476		

The accompanying notes are an integral
part of the financial statements.

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

SPECIAL REVENUE NONBUDGETED FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES

Year ended June 30, 2012

	<u>Coke Donation Agreement</u>	<u>Textbook and Student Materials Revolving</u>	<u>Pre-K Pilot Program</u>	<u>Kansas Early Learning Collaboration</u>
Cash receipts:				
Donations	\$ 28,008	\$ -	\$ -	\$ -
State aid	-	-	165,969	-
Fees	-	117,467	-	-
Other grants	-	-	-	78,012
Transfers from:				
General fund	-	-	10,627	-
Supplemental general fund	-	300,000	-	-
	<u>28,008</u>	<u>417,467</u>	<u>176,596</u>	<u>78,012</u>
Total cash receipts				
	<u>28,008</u>	<u>417,467</u>	<u>176,596</u>	<u>78,012</u>
Expenditures:				
Instruction	21,397	404,238	93,660	23,548
Support services:				
Student support services	-	-	71,991	6,930
Instructional support staff	-	-	-	-
General administration	49	-	-	-
School administration	-	9	7,596	-
Operations and maintenance	-	-	-	-
Student transportation services:				
Supervision	77	-	-	-
Other supplemental services	-	1,561	3,356	-
Facility acquisition and construction services:				
Building additions	-	-	-	-
Repair and remodeling building	-	-	-	-
Reimbursed expenditures	-	-	-	-
Operating transfers out	-	-	10,627	-
	<u>21,523</u>	<u>405,808</u>	<u>187,230</u>	<u>30,478</u>
Total expenditures				
	<u>21,523</u>	<u>405,808</u>	<u>187,230</u>	<u>30,478</u>
Receipts over (under) expenditures	6,485	11,659	(10,634)	47,534
Unencumbered cash (deficit), beginning of year	18,639	765,705	11,821	(47,534)
Prior year canceled encumbrances	-	1,110	-	-
	<u>-</u>	<u>1,110</u>	<u>-</u>	<u>-</u>
Unencumbered cash (deficit), end of year	<u>\$ 25,124</u>	<u>\$ 778,474</u>	<u>\$ 1,187</u>	<u>\$ -</u>

The accompanying notes are an integral
part of the financial statements.

NCCEP	Gifts and Grants	Contingency Reserve	SAFE	Green Schools Grant	Total
\$ -	\$ 439,145	\$ -	\$ -	\$ -	\$ 467,153
-	-	-	-	-	165,969
-	-	-	46,729	-	164,196
-	151,152	-	-	-	229,164
-	-	1,000,000	-	-	1,010,627
-	-	-	-	-	300,000
-	590,297	1,000,000	46,729	-	2,337,109
-	7,111	-	37,354	-	587,308
-	1,230	-	-	-	80,151
-	2,000	-	-	-	2,000
-	-	-	-	-	49
-	-	-	-	-	7,605
-	2,120	-	-	-	2,120
-	-	-	-	-	77
-	-	-	-	-	4,917
-	161,858	-	-	-	161,858
-	-	2,000,000	-	-	2,000,000
-	-	-	-	(4,829)	(4,829)
-	-	-	-	-	10,627
-	174,319	2,000,000	37,354	(4,829)	2,851,883
-	415,978	(1,000,000)	9,375	4,829	(514,774)
14,189	857,597	4,258,657	26,367	(4,829)	5,900,612
-	1,438	-	-	-	2,548
<u>\$ 14,189</u>	<u>\$ 1,275,013</u>	<u>\$ 3,258,657</u>	<u>\$ 35,742</u>	<u>\$ -</u>	<u>\$ 5,388,386</u>

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

SPECIAL REVENUE FEDERAL GRANT FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES

Year ended June 30, 2012

	<u>Title I</u>	<u>Title I Migrant</u>	<u>Title IID Ed Technology</u>	<u>Head Start</u>	<u>Kansas Early Head Start</u>
Cash receipts:					
Federal aid	\$ 1,504,550	\$ 1,131,204	\$ -	\$ 1,606,861	\$ 359,105
Third party in-kind match	-	-	-	282,767	-
Transfers in:					
Head Start 11-12	-	-	-	4,285	-
Total cash receipts	<u>1,504,550</u>	<u>1,131,204</u>	<u>-</u>	<u>1,893,913</u>	<u>359,105</u>
Expenditures:					
Instruction	785,141	762,205	-	1,062,792	48,163
Support services:					
Student support services	375,495	159,336	-	494,864	327,088
Instructional support staff	148,743	55,152	-	799	-
General administration	174,800	113,604	-	106,410	10,312
School administration	-	22,309	-	75,250	21,865
Operations and maintenance	2,371	70,891	-	73,225	-
Student transportation services:					
Supervision	-	5,336	-	61,819	-
Vehicle operating services	-	-	-	2,726	-
Other supplemental services	-	2,517	-	26,428	-
Vehicle and maintenance services	-	-	-	-	39,066
Food service operations	-	-	-	32,016	-
Refund to state	64	700	24	-	-
Transfers out:					
Head Start 10-11	-	-	-	4,285	-
Total expenditures	<u>1,486,614</u>	<u>1,192,050</u>	<u>24</u>	<u>1,940,614</u>	<u>446,494</u>
Receipts over (under) expenditures	17,936	(60,846)	(24)	(46,701)	(87,389)
Unencumbered cash (deficit), beginning of year	(17,936)	700	24	(299,768)	(60,898)
Prior year canceled encumbrances	<u>169</u>	<u>13</u>	<u>-</u>	<u>2</u>	<u>-</u>
Unencumbered cash (deficit), end of year	<u>\$ 169</u>	<u>\$ (60,133)</u>	<u>\$ -</u>	<u>\$ (346,467)</u>	<u>\$ (148,287)</u>

The accompanying notes are an integral
part of the financial statements.

Title IV Drug Free Schools Program	Program Improvement	Title III English Language Acquisition	Title IIA Teacher Quality	Kansas Advance Placement	Total
\$ 18,243	\$ 58,621	\$ 254,749	\$ 275,086	\$ 14,907	\$ 5,223,326
-	-	-	-	-	282,767
-	-	-	-	-	4,285
18,243	58,621	254,749	275,086	14,907	5,510,378
6,323	55,690	184,824	133,766	14,905	3,053,809
11,824	-	-	124,697	-	1,493,304
-	-	58,981	12,726	-	276,401
-	2,931	4,944	4,792	-	417,793
-	-	-	-	-	119,424
-	-	-	-	-	146,487
-	-	-	-	-	67,155
-	-	-	-	-	2,726
-	-	-	-	-	28,945
-	-	-	-	-	39,066
-	-	-	-	-	32,016
96	-	303	-	2	1,189
-	-	-	-	-	4,285
18,243	58,621	249,052	275,981	14,907	5,682,600
-	-	5,697	(895)	-	(172,222)
-	-	(5,697)	-	-	(383,575)
-	-	663	895	-	1,742
\$ -	\$ -	\$ 663	\$ -	\$ -	\$ (554,055)

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

SPECIAL REVENUE OTHER FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES

Year ended June 30, 2012

	<u>District Special</u>	<u>Dodge City High School</u>	<u>Dodge City Middle School</u>	<u>Central Elementary</u>
Cash receipts:				
Other charges/sales/grants/donations	\$ 43,920	\$ 20,282	\$ 5	\$ 2,000
Expenditures:				
Student support services	<u>33,185</u>	<u>20,063</u>	<u>206</u>	<u>4,047</u>
Receipts over (under) expenditures	10,735	219	(201)	(2,047)
Unencumbered cash, beginning of year	<u>22,009</u>	<u>8,179</u>	<u>396</u>	<u>2,537</u>
Unencumbered cash, end of year	<u><u>\$ 32,744</u></u>	<u><u>\$ 8,398</u></u>	<u><u>\$ 195</u></u>	<u><u>\$ 490</u></u>

The accompanying notes are an integral
part of the financial statements.

<u>Northwest Elementary</u>	<u>Sunnyside Elementary</u>	<u>Wilroads Gardens Elementary</u>	<u>Kansas Heritage Center</u>	<u>Ross Elementary</u>	<u>Total</u>
\$ -	\$ 3,026	\$ 2,050	\$ 35,053	\$ 2,163	\$ 108,499
-	3,453	1,990	34,620	2,189	99,753
-	(427)	60	433	(26)	8,746
915	1,477	205	92,501	290	128,509
<u>\$ 915</u>	<u>\$ 1,050</u>	<u>\$ 265</u>	<u>\$ 92,934</u>	<u>\$ 264</u>	<u>\$ 137,255</u>

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

OTHER FUNDS

STATEMENT OF CASH RECEIPTS AND EXPENDITURES

Year ended June 30, 2012

	Debt service				Permanent	
	Certificates of	Certificates of	Certificates of	Capital	Marilyn	
	Participation	Participation	Participation	projects	Shipley	
	P & I	P & I	P & I	Construction	Children	
	2006	2010	2011		Literacy	Total
Cash receipts:						
Interest	\$ -	\$ 2	\$ -	\$ 351	\$ -	\$ 353
Debt proceeds	-	-	-	3,130,000	-	3,130,000
Loss on investments	-	-	-	-	(48)	(48)
Transfer from general fund	-	1,945,400	18,258	-	-	1,963,658
Total cash receipts	-	1,945,402	18,258	3,130,351	(48)	5,093,963
Expenditures:						
Facility acquisition and construction services:						
Repair and remodeling building	-	-	-	3,071,373	-	3,071,373
Debt service:						
Principal	-	1,840,000	-	-	-	1,840,000
Interest	-	104,400	18,258	-	-	122,658
Other	-	1,500	-	64,868	-	66,368
Grants and scholarships	-	-	-	-	105	105
Transfer to capital outlay	1	-	-	-	-	1
Total expenditures	1	1,945,900	18,258	3,136,241	105	5,100,505
Receipts over (under) expenditures	(1)	(498)	-	(5,890)	(153)	(6,542)
Unencumbered cash, beginning of year	1	500	-	180,623	4,513	185,637
Prior year canceled encumbrances	-	-	-	-	-	-
Unencumbered cash, end of year	\$ -	\$ 2	\$ -	\$ 174,733	\$ 4,360	\$ 179,095

The accompanying notes are an integral part of the financial statements.

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

DISTRICT ACTIVITY FUNDS

**STATEMENT OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH**

Year ended June 30, 2012

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Cash receipts</u>	<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
Gate receipts:						
Dodge City High School:						
Athletics	\$ 24,294	\$ 64,738	\$ 69,819	\$ 19,213	\$ -	\$ 19,213
Club services	-	23,374	23,356	18	-	18
Sub-state	6	23,944	23,897	53	-	53
Advertising	9,506	28,269	31,029	6,746	-	6,746
Tournament of Champions	13,574	44,279	27,765	30,088	-	30,088
All sports booster	3,480	-	108	3,372	-	3,372
WAC medals	219	3,592	3,316	495	-	495
Gate receipts	-	62,972	62,972	-	-	-
Dodge City Middle School:						
Athletics	2,443	42,161	38,552	6,052	-	6,052
Subtotal gate receipts	53,522	293,329	280,814	66,037	-	66,037
School projects:						
District special	225,503	166,208	193,810	197,901	-	197,901
Dodge City High School	36,469	27,956	30,599	33,826	-	33,826
Dodge City Middle School	6,118	4,071	4,302	5,887	-	5,887
Intermediate centers:						
Soule	1,718	3,644	3,797	1,565	-	1,565
Elementary schools:						
Beeson	775	4,829	4,828	776	-	776
Central	817	186	186	817	-	817
Linn	3,602	3,644	4,880	2,366	-	2,366
Miller	741	1,608	1,578	771	-	771
Northwest	494	287	134	647	-	647
Sunnyside	117	777	782	112	-	112
Ross	381	545	801	125	-	125
Subtotal school projects	276,735	213,755	245,697	244,793	-	244,793
Total district activity funds	\$ 330,257	\$ 507,084	\$ 526,511	\$ 310,830	\$ -	\$ 310,830

The accompanying notes are an integral
part of the financial statements.

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

AGENCY FUNDS

SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS

Year ended June 30, 2012

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Cash receipts</u>	<u>Cash disbursements</u>
Student organization funds:			
High School:			
Band	\$ 8,354	\$ 102,873	\$ 95,887
Student Band	3,071	6,324	-
Big Trip Account	1,754	-	-
Broadcasting	885	445	218
Future Business Leaders of America (FBLA)	1,006	728	688
FBLA Store	683	65	-
Cheerleaders	162	23,080	23,116
Chorus	5,050	31,011	32,816
Class of 2007	-	-	-
Class of 2008	-	-	-
Class of 2009	-	-	-
Class of 2010	-	-	-
Class of 2011	-	-	-
Class of 2012	297	1,088	1,028
Class of 2013	2,400	2,039	4,395
Class of 2014	1,200	1,200	-
Class of 2015	-	1,200	-
Debate	470	1,132	1,019
Dodger	3,061	5,430	1,757
Drama Club	1,506	4,465	4,482
Drill Team	3,260	41,624	36,648
Drill Team Student Accounts	-	375	-
International Club	989	382	729
Future Farmers of America (FFA)	1,180	7,108	8,096
Family Career and Community Leaders of America (FCCLA)	1,834	8,134	8,748
Health Operation Services of America (HOSA)	4,176	3,932	3,812
Heritage Panel	994	2,838	3,447
Image Makers	145	167	(179)
Kansas Association for Youth (KAYS)	853	24	300
National Honor Society (NHS)	2,252	382	377
Octagon Club	378	132	-
Orchestra	2,561	8,275	9,342
Peer Helpers	2	-	-
Students Against Destructive Decisions (SADD)	737	992	470
Student Council	3,429	8,168	11,257
Graphic Design	3	-	-
Hot Shots Photography	258	6,673	5,950
Fellowship of Christian Athletes (FCA)	2,225	257	1,250
Future Teacher Club	6	-	-
Skills USA (Vocational Club)	43	1,660	1,407
Gay-Straight Alliance (GSA)	-	180	140
Subtotal High School	<u>55,225</u>	<u>272,384</u>	<u>257,202</u>

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

AGENCY FUNDS

SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS (CONTINUED)

Year ended June 30, 2012

<u>Fund</u>	<u>Beginning cash balance</u>	<u>Cash receipts</u>	<u>Cash disbursements</u>	<u>Ending cash balance</u>
Middle School:				
Student Council	\$ 483	\$ 2,436	\$ 2,443	\$ 476
DCMS Heritage Panel	471	465	520	416
Drill team	38	2,681	2,401	318
Spirit Club	1	28,770	28,771	-
Fellowship of Christian Athletes (FCA)	10	187	197	-
NJHS	-	748	489	259
Subtotal Middle School	<u>1,003</u>	<u>35,287</u>	<u>34,821</u>	<u>1,469</u>
Total student organization funds	<u>56,228</u>	<u>307,671</u>	<u>292,023</u>	<u>71,876</u>
Clearing funds:				
Health care services reserve	947,603	5,408,484	5,928,289	427,798
Special account:				
Sales tax	1,081	20,680	20,690	1,071
Dental insurance	19,474	85,897	94,764	10,607
Vision insurance	51	-	-	51
Met Life	4,117	4,395	4,737	3,775
Money market interest	21,211	167	-	21,378
MAT Testing	-	-	-	-
Middle School:				
Sales tax	-	-	-	-
Total clearing funds	<u>993,537</u>	<u>5,519,623</u>	<u>6,048,480</u>	<u>464,680</u>
Total agency funds	<u>\$ 1,049,765</u>	<u>\$ 5,827,294</u>	<u>\$ 6,340,503</u>	<u>\$ 536,556</u>

The accompanying notes are an integral
part of the financial statements.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statements is presented to assist the reader in understanding the District's financial statements, which are presented in conformity with the cash basis and budget laws of the State of Kansas. The financial statements and notes are representations of the District's management, which is responsible for their integrity and objectivity. The amounts shown for 2011 in the accompanying financial statements are included, where practicable, only to provide a basis for comparison with 2012, and are not intended to present all information necessary for a fair presentation in accordance with the basis of accounting described below. Certain prior year amounts have been reclassified to result in more comparative statements.

1. Reporting entity

U.S.D. No. 443, Dodge City, Kansas is a municipal corporation governed by an elected seven-member board. The scope of the entity for financial reporting purposes is defined as those funds for which the governing body of the District has financial accountability. Financial accountability includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds. These financial statements include all funds included in the District's legally adopted budget and trust funds controlled or administered by District employees in their capacity as District employees.

2. Fund accounting

The accounts of the District are organized on the basis of funds. In governmental accounting, a fund is designated as a sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations and constituting an independent fiscal and accounting entity. District resources are allocated to and for individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following funds comprise the financial activities of the District for the year ended June 30, 2012:

GOVERNMENTAL FUNDS

General Funds

General funds are used to account for all financial transactions not properly accounted for in another fund. They receive a greater variety and number of taxes and other general revenue than any other fund and finance a wider range of activities than any other fund.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Fund accounting (continued)

GOVERNMENTAL FUNDS (CONTINUED)

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources which must be devoted to some special use as required by law or specific regulations.

Debt Service Funds

Debt service funds are used to account for the financing of long-term debt that is not otherwise financed from other revenue.

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition and construction of major capital facilities.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's programs.

FIDUCIARY FUNDS

Agency Funds

Agency funds are used to account for assets held by the District as an agent for individuals, private organizations and other governmental units.

3. Basis of Accounting

Statutory Basis of Accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

K.S.A. 72-6417 and K.S.A. 72-6434 require that districts receiving state aid in July for the previous fiscal year ended in June to record and account for these funds as receipts for the previous fiscal year ending on the preceding June 30.

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 statutory basis of accounting.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Accounting (continued)

Departure from Accounting Principles Generally Accepted in the United States of America. The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. A statement of net assets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance is not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences is not presented in the financial statements.

4. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for general funds, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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 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 revenue 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. For the year ended June 30, 2012, there were no budget amendments.

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 statements 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 statutory basis of accounting, in which revenues 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 District 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary information (continued)

A legal operating budget is not required for state and federal grant funds, capital projects funds, permanent funds, fiduciary funds, and the following special revenue and debt service funds:

Coke Donation Agreement
Textbook and Student Materials Revolving
NCCEP
Gifts and Grants
Contingency Reserve
SAFE
District Activity Funds
Certificates of Participation P & I 2006
Certificates of Participation P & I 2010

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 permanent fund is restricted for the purchase of books.

6. Ad valorem tax revenue

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied by November 1 and a lien for all taxes attaches on that same date until the taxes are paid. One-half of the property taxes is due December 20 and distributed to the District by January 20, and the second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

7. Pension plan

Substantially all full-time employees are members of the State of Kansas Public Employees' Retirement System (KPERs) which is a cost-sharing multiple-employer state-wide pension plan. The State of Kansas pays the District's share of all pension costs accrued; such costs to be funded are determined annually by the system's actuary.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. 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 granted. 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 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.

9. Section 125 Plan

The District offers a section 125 flexible benefit plan to employees electing to participate. It is used for health and dental insurance premiums, unreimbursed medical costs, and qualified dependent care expenses. The plan is administered by a third party administrator.

10. Estimates

In preparing the financial statements, management is required to make estimates and assumptions that affect the reported amounts and the disclosures at the date of the financial statements. Actual results could differ from those estimates.

11. 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 these financial statements.

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. There is no cost to the District under this program.

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.

K.S.A. 72-6761 limits the amount of bonds that a school district may have outstanding at any one time to 14% of the assessed valuation of taxable tangible property within the school district. At year end, the District had \$30,585,000 of bonds outstanding which is 16.2% of the assessed valuation. Pursuant to K.S.A. 75-2315, the District applied to the Kansas State Board of Education and was granted an exemption from K.S.A. 72-6761.

B. COMPLIANCE WITH KANSAS STATUTES (CONTINUED)

The cash basis law provided by K.S.A. 10-1113 prohibits the expenditures of funds in excess of available cash. Although certain special revenue 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

Policies. The Board of Education has adopted a formal policy for deposits and investments that directs the District to follow state statutes. 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 to 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. Additionally, K.S.A. 10-131(a)(6) authorizes the District to invest proceeds of bonds in obligations of the Federal National Mortgage Association, Federal Home Loan Banks, or the Federal Home Loan Mortgage Corporation. 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 rating of the Government's investments is noted below. The District has no investment policy that would further limit its investment choices.

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, except during designated "peak periods" when required coverage is 50%. The District does not have a designated "peak period".

At year-end the carrying amount of the District's deposits was \$18,349,775 and the bank balance was \$18,315,814. Of the bank balance, \$5,419,095 was covered by FDIC insurance and \$12,896,719 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the District's name.

Investments. As of June 30, 2012, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturities</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 1,832,120	See below	AAAf
Federal Treasury Obligation Fund #395	2,813,048	Money market	AAAm
Funds at Community Foundation of SW Kansas	<u>4,360</u>	Money market	
	<u>\$ 4,649,528</u>		

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure 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, 2012, all uninsured investments were titled in the name of the District.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2012, the District had invested \$1,832,120 in the Kansas 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. Separately issued financial statements of the Kansas Municipal Investment Pool may be obtained from the Pooled Money Investment Board, 900 S.W. Jackson, Suite 209, Topeka, Kansas 66621-1220.

Credit quality risk. Investment quality ratings given above are per Standard and Poor's Investment Service.

Concentration of credit risk. Investment types and percents at cost are as follows: Kansas Municipal Investment Pool at 39.40%, Federated Treasury Obligation Funds #395 60.50%, and the funds at the Community Foundation of Southwest Kansas make up the remaining .10%.

Interest Rate Risk. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

D. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2012, were as follows:

Issue	Balance beginning of year	Additions	Reductions/ net change	Balance end of year	Interest paid
General obligation bonds:					
School building bonds - Series 2002					
Issued October 1, 2002					
In the amount of \$25,580,000					
At interest rate of 2.40% to 5.00%					
Maturing March 1, 2018	\$15,595,000	\$ -	\$ 2,450,000	\$13,145,000	\$ 664,920
School building bonds - Series 2008					
Issued February 15, 2008					
In the amount of \$22,930,000					
At interest rate of 3.00% to 4.00%					
Maturing September 1, 2018	18,815,000	-	1,375,000	17,440,000	674,350
Total general obligation bonds	34,410,000	-	3,825,000	30,585,000	1,339,270
Certificates of participation:					
Middle School Renovations – Series 2010					
Issued February 18, 2010					
In the amount of \$5,575,000					
At interest rate of 2.00% to 2.30%					
Maturing June 1, 2014	5,575,000	-	1,840,000	3,735,000	104,400
Comanche Renovations – Series 2011					
Issued November 1, 2011					
In the amount of \$3,130,000					
At interest rate of 1.00%					
Maturing December 1, 2015	-	3,130,000	-	3,130,000	18,258
Quality Zone Academy Bond – Series 2002					
Issued June 21, 2002					
In the amount of \$1,386,000					
At interest rate of 0.00%					
Maturing June 21, 2012	138,600	-	138,600	-	-
Total certificates of participation	5,713,600	3,130,000	1,978,600	6,865,000	122,658
Termination benefits:					
Early retirement payable	148,431	-	79,977	68,454	-
Total long-term debt	\$40,272,031	\$ 3,130,000	\$ 5,883,577	\$37,518,454	\$ 1,461,928

D. LONG-TERM DEBT (CONTINUED)

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

	Principal due	Interest due	Total due
2013	\$ 3,995,000	\$ 1,173,476	\$ 5,168,476
2014	4,165,000	997,814	5,162,814
2015	4,355,000	822,095	5,177,095
2016	4,510,000	658,195	5,168,195
2017	4,685,000	480,370	5,165,370
2018-2019	<u>8,875,000</u>	<u>341,470</u>	<u>9,216,470</u>
Total	<u>\$ 30,585,000</u>	<u>\$ 4,473,420</u>	<u>\$ 35,058,420</u>

Current maturities of certificates of participation and interest through maturity are as follows:

	Principal due	Interest due	Total due
2013	\$ 2,020,000	\$ 98,000	\$ 2,118,000
2014	1,895,000	57,100	1,952,100
2015	1,935,000	24,675	1,959,675
2016	<u>1,015,000</u>	<u>5,075</u>	<u>1,020,075</u>
Total	<u>\$ 6,865,000</u>	<u>\$ 184,850</u>	<u>\$ 7,049,850</u>

E. 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 \$584,471. The operating lease agreements expire at various dates through the year 2016.

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

2013	\$ 438,177
2014	432,963
2015	432,963
2016	<u>111,548</u>
	<u>\$ 1,415,651</u>

F. INTERFUND TRANSACTIONS

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue to the fund authorized to expend the revenue are operating transfers. These transfers, authorized by K.S.A. 72-6428 and K.S.A. 72-6433, are as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>
General	Bilingual education	\$ 2,886,408
General	Capital outlay	2,786,183
General	Professional development	200,000
General	Special education	4,995,261
General	At risk	9,329,796
General	Virtual education	14,364
General	Vocational education	1,300,000
General	Parents as teachers	41,964
General	4 year old at risk	281,610
General	Contingency Reserve	1,000,000
General	Certificates of participation P&I 2010	1,945,400
General	Certificates of participation P&I 2011	18,258
Supplemental general	Special education	1,902,990
Supplemental general	Textbook and student materials revolving	300,000
Title IIA 10-11	Title IIA 11-12	895
Head Start 10-11	Head Start 11-12	4,285
		<u>\$27,007,414</u>

G. DEFINED BENEFIT PENSION PLAN

Plan description. The District contributes to 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.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869), at the following website: <http://www.kpers.org> or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and 74-49,210 establish the KPERS member-employee contribution rates at 4% and 6%, respectively of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 9.77% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the required contributions for each year as set forth by the legislature. The amounts attributable to the District for the years ending June 30, 2012, 2011, and 2010 were \$4,354,948, \$2,531,295, and \$2,809,820 respectively.

H. 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 health, property, liability, and workers' compensation claims. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in any of the past three years.

I. 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 any of the financial statements of the District at June 30, 2012.

J. VOLUNTARY EARLY RETIREMENT PLAN

Certified personnel may voluntarily elect to retire early. Personnel must have vested credit recognized by KPERS of at least ten years. The annual early retirement benefit to be paid to the employee by the District shall be the sum equal to 150% of the difference between what the employee would have received from KPERS and Social Security upon retirement at age 65, and what the employee would receive from KPERS and Social Security with early retirement. Employees are eligible at age 62 and can receive this benefit until age 65. The amount payable in January 2013 is \$68,454.

K. CAPITAL PROJECTS

As of June 30, 2012, the District had the following commitments with respect to unfinished capital projects:

	<u>Project commitments authorized</u>	<u>Expenditures to date</u>	<u>Remaining financial commitment</u>
Ross Elementary remodel	\$ 227,000	\$ 114,025	\$ 112,975
Central Elementary HVAC	794,251	500,386	293,865
Comanche Middle School	<u>9,302,392</u>	<u>5,385,226</u>	<u>3,917,166</u>
	<u>\$ 10,323,643</u>	<u>\$ 5,999,637</u>	<u>\$ 4,324,006</u>

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 18, 2012, the date on which the financial statements were available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in these financial statements.

APPENDICES

Kennedy
McKee & Company LLP Certified Public Accountants

1100 W. Frontview
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Dodge City, Kansas 67801
Tel. (620) 227-3135
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JOHN W. HENDRICKSON, CPA

**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 the financial statements of Unified School District No. 443 as of and for the year ended June 30, 2012, and have issued our report thereon dated December 18, 2012. We conducted our audit in accordance with 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. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the District has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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 statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the Board of Education and management of Unified School District No. 443, the Kansas Departments of Administration and Education, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kennedy McKee & Company LLP

December 18, 2012

Kennedy
McKee & Company LLP Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

We have audited Unified School District No. 443's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2012. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, Unified School District No. 443 complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of Unified School District No. 443 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Education and management of Unified School District No. 443, the Kansas Departments of Administration and Education, and federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kennedy McKee & Company LLP

December 18, 2012

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2012

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Unencumbered cash (deficit) beginning of year	Canceled encumbrances	Cash receipts	Expenditures	Unencumbered cash (deficit) end of year
<u>U.S. Department of Health and Human Services</u>							
Direct Program:							
Head Start - 2010-11	93.600	N/A	\$ (289,896)	\$ 3	\$ 289,723	\$ (170)	\$ -
Head Start - 2008-09	93.600	N/A	(4,285)	-	4,285	E -	-
Head Start T/TA - 2010-11	93.600	N/A	(9,872)	-	9,872	-	-
Head Start - 2011-2012	93.600	N/A	-	-	1,281,201	1,625,817	(344,616)
Head Start - 2009-10	93.600	N/A	4,285	-	-	4,285	F -
Head Start T/TA - 2011-12	93.600	N/A	-	-	26,065	27,916	(1,851)
Passed through Kansas Department of Social and Rehabilitation Services:							
Child Care and Development Block Grant:							
Kansas Early Head Start - 2010-11	93.575	EHS-11-07100200	(60,898)	-	60,748	(150)	-
Kansas Early Head Start - 2011-12	93.575	EHS-10-07100200	-	-	298,357	446,644	(148,287)
			(360,666)	3	1,970,251	2,104,342	(494,754)
<u>U.S. Department of Education</u>							
Passed through Kansas Department of Education:							
Title I:							
Title I - 2011-12 carryover	84.010	11443	-	-	132,000	132,000	-
Title I - 2009-10	84.010	10443	64	-	-	64	X -
Title I - 2011-12	84.010	12443	-	-	1,354,550	1,354,550	-
Title I - 2010-11	84.010	12443	(18,000)	169	18,000	-	169 &
Consolidate Admin Pool	84.010	12443	-	-	1,031	1,031	-
Migrant Programs:							
Migrant - 2010-11	84.011	09M443	43	13	-	43	X 13 &
Migrant - 2011-12	84.011	10M443	-	-	931,204	991,350	(60,146)
Consolidated Admin Pool	84.011	12443	-	-	121	121	-
Migrant Even Start - 2009-10	84.011	10M443	657	-	-	657	X -
Migrant Even Start - 2011-12	84.011	11M443	-	-	200,000	200,000	-

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year ended June 30, 2012

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Unencumbered cash (deficit) beginning of year	Canceled encumbrances	Cash receipts	Expenditures	Unencumbered cash (deficit) end of year
<u>U.S. Department of Education (continued)</u>							
Passed through Kansas Department of Education (continued):							
Title IID:							
Ed Technology - 2010-11	84.318	11443	\$ 11	\$ -	\$ -	\$ 11	X \$ -
Ed Technology - 2009-10	84.318	10443	13	-	-	13	X -
Consolidated Admin Pool	84.318	12443	-	-	22	22	-
Title IIA:							
Teacher Quality - 2010-11	84.367	11443	-	895	-	895	B -
Teacher Quality - 2011-12 Carryover	84.367	10443	-	-	205,581	205,581	-
Teacher Quality - 2011-12 carryover	84.367	12443	-	-	70,400	D 70,400	-
Consolidated Admin Pool	84.367	12443	-	-	233	233	-
Title IV:							
Drug Free - 2011-12	84.186	12443	-	-	18,243	18,243	A -
Carl Perkins:							
Program Improvement - 2011-12	84.048	6686	-	-	58,621	58,621	-
Kansas Advance Placement - 2011-12	84.330	N/A	-	-	14,907	14,907	C -
Title III:							
English Language Acquisition - 2009-10	84.365	10443	303	-	-	303	X -
English Language Acquisition - 2011-12	84.365	12443	-	-	248,749	248,749	-
English Language Acquisition - 2010-11	84.365	11443	(6,000)	663	6,000	-	663 &
Consolidated Admin Pool	84.365	12443	-	-	178	178	-
Education Jobs Fund - ARRA	84.410	N/A	-	-	20,402	20,402	-
Consolidated Admin Pool - Title I Neglected	84.013	12443	-	-	3	3	-
Consolidated Admin Pool - Rural Education	84.358B	12443	-	-	11	11	-
Consolidated Admin Pool - School Improvement	84.377	12443	-	-	227	227	-
Consolidated Admin Pool - 21st Century Comm Leader	84.287	12443	-	-	174	174	-
			(22,909)	1,740	3,280,657	3,318,789	(59,301)

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year ended June 30, 2012

Federal grantor/ pass-through grantor/ program title	Federal CFDA number	Pass-through grantor's number	Unencumbered cash (deficit) beginning of year	Canceled encumbrances	Cash receipts	Expenditures	Unencumbered cash (deficit) end of year
<u>U.S. Department of Energy</u>							
Passed through Kansas Corporation Commission: Department of Energy Formula Grant - ARRA	81.128	N/A	<u>\$ (212,500)</u>	<u>\$ -</u>	<u>\$ 144,152</u>	<u>\$ 200,000</u>	<u>\$ (268,348)</u>
<u>U.S. Department of Health and Human Services</u>							
Passed through Kansas Department of Education: Youth Risk Behavior Survey	93.938	N/A	<u>-</u>	<u>-</u>	<u>635</u>	<u>635</u>	<u>-</u>
<u>U.S. Department of Agriculture</u>							
Passed through Kansas Department of Education:							
School Breakfast Program	10.553	N/A	-	-	607,398	607,398	-
National School Lunch Program	10.555	N/A	-	-	2,405,431	2,405,431	-
Summer Food Service Program for Children	10.559	N/A	-	-	108,310	108,310	-
Team Nutrition Grants	10.574	N/A	-	-	1,360	1,360	-
State Administrative Expenses for Child Nutrition	10.560	N/A	<u>-</u>	<u>-</u>	<u>1,250</u>	<u>1,250</u>	<u>-</u>
			<u>-</u>	<u>-</u>	<u>3,123,749</u>	<u>3,123,749</u>	<u>-</u>
Total federal assistance			<u><u>\$ (596,075)</u></u>	<u><u>\$ 1,743</u></u>	<u>\$ 8,519,444</u>	<u>8,747,515</u>	<u><u>\$ (822,403)</u></u>
Grant funds returned to the State						(1,189)	
Transfers not considered cash receipts or federal expenditures					<u>(5,180)</u>	<u>(5,180)</u>	
Federal expenditures per the Data Collection Form					<u><u>\$ 8,514,264</u></u>	<u><u>\$ 8,741,146</u></u>	

Note - The Schedule of Expenditures of Federal Awards is prepared in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year ended June 30, 2012

X - Grant funds returned to the State

A - Grant funds returned to the State	\$ 96
Grant Expenditures	<u>18,147</u>
	<u><u>\$ 18,243</u></u>

B - Transfer to Fund 62	<u><u>\$ 895</u></u>
--------------------------------	----------------------

C - Grant funds returned to state	\$ 2
Grant expenditures	<u>14,905</u>
	<u><u>\$ 14,907</u></u>

D - Federal aid	\$ 69,505
Transfer from Fund 83	<u>895</u>
	<u><u>\$ 70,400</u></u>

E - Transfer from Fund 54	<u><u>\$ 4,285</u></u>
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F - Transfer to Fund 67	<u><u>\$ 4,285</u></u>
--------------------------------	------------------------

& - Amount needs to be retured to the State.

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2012

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Unified School District No. 443.
2. There were no significant deficiencies disclosed during the audit of the financial statements and reported in the 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*.
3. No instances of noncompliance material to the financial statements 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 relating to the audit of internal control over major federal programs were reported in the Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 443 expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Unified School District No. 443 as reported in Part C. of this Schedule.
7. The programs tested as major programs included:
Head Start (CFDA #93.600)
Child Care & Development Block Grant (CFDA #93.575)
Title I (CFDA #84.010)
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Unified School District No. 443 did 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, 2012

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS

None relative to federal awards.

FORM **SF-SAC**
(5-18-2010)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS
for Fiscal Year Ending Dates in 2010, 2011, or 2012**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

PART I**GENERAL INFORMATION (To be completed by auditee, except for Items 6, 7, and 8)**

1. Fiscal period ending date for this submission Month Day Year 06 / 30 / 2012	2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	3. Audit period covered 1 <input checked="" type="checkbox"/> Annual 3 <input type="checkbox"/> Other — <input type="text"/> Months 2 <input type="checkbox"/> Biennial
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4. Auditee Identification Numbers

a. Primary Employer Identification Number (EIN)
4 8 - 0 6 9 7 9 8 4

d. Data Universal Numbering System (DUNS) Number
0 7 - 3 3 2 - 9 2 4 5

b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ No

e. Are multiple DUNS covered in this report? 1 ☐ Yes 2 ☒ No

c. If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.

f. If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.

5. AUDITEE INFORMATION

a. Auditee name
UNIFIED SCHOOL DISTRICT NO. 443

b. Auditee address (Number and street)
1000 SECOND AVENUE; PO BOX 460
City
DODGE CITY
State ZIP + 4 Code
KS 6 7 8 0 1 - 0 4 6 0

c. Auditee contact
Name
WILLIAM HAMMOND
Title
EXEC DIRECTOR OF BUSINESS AND OPERATIONS

d. Auditee contact telephone
(620) 227 - 1621

e. Auditee contact FAX
(620) 227 - 1774

f. Auditee contact E-mail
HAMMOND.WILLIAM@USD443.ORG

**6. PRIMARY AUDITOR INFORMATION
(To be completed by auditor)**

a. Primary auditor name
KENNEDY MCKEE & COMPANY LLP

b. Primary auditor address (Number and street)
1100 W FRONTVIEW; PO BOX 1477
City
DODGE CITY
State ZIP + 4 Code
KS 6 7 8 0 1 - 1 4 7 7

c. Primary auditor contact
Name
JAMES W KENNEDY
Title
PARTNER

d. Primary auditor contact telephone
(620) 227 - 3135

e. Primary auditor contact FAX
(620) 227 - 2308

f. Primary auditor contact E-mail
JKENNEDY@KMC-CPA.COM

g. AUDITEE CERTIFICATION STATEMENT – This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

g. AUDITOR STATEMENT – The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9g, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Auditee certification **ELECTRONICALLY CERTIFIED** Date **12/20/2012**

Name of certifying official
WILLIAM R. HAMMOND

Title of certifying official
EXECUTIVE DIRECTOR OF BUSINESS AND OPERATIONS

7a. Add Secondary auditor information? (Optional)1 ☐ Yes 2 ☒ No

b. If "Yes," complete **Part I, Item 8** on the continuation sheet on page 5.

Auditor certification **ELECTRONICALLY CERTIFIED** Date **12/20/2012**

PART II**FINANCIAL STATEMENTS (To be completed by auditor)****1. Type of audit report**

Mark either:

1 ☒ Unqualified opinion **OR**any combination of: 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion**2. Is a "going concern" explanatory paragraph included in the audit report?**1 ☐ Yes 2 ☒ No**3. Is a significant deficiency disclosed?**1 ☐ Yes 2 ☒ No**4. Is a material weakness disclosed?**1 ☐ Yes 2 ☒ No**5. Is a material noncompliance disclosed?**1 ☐ Yes 2 ☒ No**PART III****FEDERAL PROGRAMS (To be completed by auditor)****1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 13)**1 ☐ Yes 2 ☒ No**2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))**

\$ 300,000

3. Did the auditee qualify as a low-risk auditee? (§ .530)1 ☒ Yes 2 ☐ No**4. Is a significant deficiency disclosed for any major program? (§ .510(a)(1))**1 ☐ Yes 2 ☒ No**5. Is a material weakness disclosed for any major program? (§ .510(a)(1))**1 ☐ Yes 2 ☒ No**6. Are any known questioned costs reported? (§ .510(a)(3) or (4))**1 ☐ Yes 2 ☒ No**7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))**1 ☐ Yes 2 ☒ No**8. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Mark (X) all that apply or None)**98 ☐ U.S. Agency for International Development10 ☐ Agriculture23 ☐ Appalachian Regional Commission11 ☐ Commerce94 ☐ Corporation for National and Community Service12 ☐ Defense84 ☐ Education81 ☐ Energy66 ☐ Environmental Protection Agency39 ☐ General Services Administration93 ☐ Health and Human Services97 ☐ Homeland Security14 ☐ Housing and Urban Development03 ☐ Institute of Museum and Library Services15 ☐ Interior16 ☐ Justice17 ☐ Labor09 ☐ Legal Services Corporation43 ☐ National Aeronautics and Space Administration89 ☐ National Archives and Records Administration05 ☐ National Endowment for the Arts06 ☐ National Endowment for the Humanities47 ☐ National Science Foundation07 ☐ Office of National Drug Control Policy59 ☐ Small Business Administration96 ☐ Social Security Administration19 ☐ U.S. Department of State20 ☐ Transportation21 ☐ Treasury64 ☐ Veterans Affairs00 ☒ None☐ Other - Specify:

PART III FEDERAL PROGRAMS-Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR										10. AUDIT FINDINGS		
Federal Agency Prefix ¹	CFDA Number	Research and development	A R R A ³	Name of Federal program	Amount expended	Direct award	Major program (h)(i)	If yes, type of audit report ⁴	Type(s) of compliance requirement(s) ⁵	Audit finding reference number(s) ⁶		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)(i)		(a)	(b)		
9 3	.600	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	HEAD START	\$ 1,653,563 .00	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A		
9 3	.575	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	CHILD CARE & DEVELOPMENT BLOCK GRANT (AKA EARLY HEAD START)	\$ 446,494 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A		
8 4	.010	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE I	\$ 1,487,581 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	U	O	N/A		
8 4	.011	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE I - MIGRANT	\$ 1,191,471 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A		
8 4	.318	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE IID EDUCATION TECHNOLOGY	\$ 22 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A		
8 4	.367	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE III - TEACHER QUALITY	\$ 276,214 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A		
8 4	.186	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE IV - DRUG FREE SCHOOLS	\$ 18,147 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A		
8 4	.048	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	CARL PERKINS/PROGRAM IMPROVEMENT	\$ 58,621 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A		
8 4	.330	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	KANSAS ADVANCE PLACEMENT	\$ 14,905 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A		
8 4	.365	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE III - ENGLISH LANGUAGE ACQUISITION	\$ 248,927 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A		
TOTAL FEDERAL AWARDS EXPENDED					\$ 8,741,146 .00							

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.
² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)
³ American Recovery and Reinvestment Act of 2009 (ARRA).
⁴ If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.
⁵ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.
⁶ N/A for NONE

A. Activities allowed or unallowed
B. Allowable costs/cost principles
C. Cash management
D. Davis-Bacon Act
E. Eligibility
F. Equipment and real property management
G. Matching, level of effort, earmarking
H. Period of availability of Federal funds
I. Procurement and suspension and debarment
J. Program income
K. Real property acquisition and relocation assistance
L. Reporting
M. Subrecipient monitoring
N. Special tests and provisions
O. None
P. Other

PART III FEDERAL PROGRAMS-Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR					10. AUDIT FINDINGS				
Federal Agency Prefix ¹	CFDA Number	Research and development ²	A R R A ³	Name of Federal program	Amount expended	Direct award	Major program (h)(i)	Type(s) of compliance requirement(s) ⁵	Audit finding reference number(s) ⁶
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)(i)	(a)	(b)
8 4	.410	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	EDUCATION JOBS FUND - ARRA	\$ 20,402 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
8 4	.013	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TITLE I NEGLECTED	\$ 3 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
8 4	.358B	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	RURAL EDUCATION	\$ 11 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
8 4	.377	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	SCHOOL IMPROVEMENT	\$ 227 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
8 4	.287	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	21ST CENTURY COMMUNITY LEARNING	\$ 174 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
8 4	.128	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	DEPARTMENT OF ENERGY FORMULA GRANT - ARRA	\$ 206,000 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
9 3	.938	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	YOUTH RISK BEHAVIOR SURVEY	\$ 635 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
1 0	.553	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	SCHOOL BREAKFAST PROGRAM	\$ 607,398 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
1 0	.555	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	NATIONAL SCHOOL LUNCH PROGRAM	\$ 2,405,431 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
1 0	.559	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	\$ 108,310 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	O	N/A
TOTAL FEDERAL AWARDS EXPENDED					\$ 8,741,146 .00				

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)³ American Recovery and Reinvestment Act of 2009 (ARRA).⁴ If major program is marked "Yes," enter only one letter (U = Unqualified opinion, Q = Qualified opinion, A = Adverse opinion, D = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.⁵ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

A. Activities allowed or unallowed

B. Allowable costs/cost principles

C. Cash management

D. Davis-Bacon Act

⁶ N/A for NONE

E. Eligibility

F. Equipment and real property management

G. Matching, level of effort, earmarking

H. Period of availability of Federal funds

I. Procurement and suspension and debarment

J. Program income

K. Real property acquisition and relocation assistance

L. Reporting

M. Subrecipient monitoring

N. Special tests and provisions

O. None

P. Other

PART III FEDERAL PROGRAMS-Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR							10. AUDIT FINDINGS			
Federal Agency Prefix ¹	CFDA Number	Research and development ²	A R R A ³	Name of Federal program	Amount expended	Direct award	Major program (h)(i)	If yes, type of audit report ⁴	Type(s) of compliance requirement(s) ⁵	Audit finding reference number(s) ⁶
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)(i)		(a)	(b)
1 0	.574	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	TEAM NUTRITION GRANT	\$ 1,360 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
1 0	.560	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	STATE ADMINISTRATIVE EXPENSE FOR CHILD NUTRITION	\$ 1,250 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N		O	N/A
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
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		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N		\$	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N			
		1 <input type="checkbox"/> Y 2 <input type="checkbox"/> N	1							

PART I Item 5 Continuation Sheet

c. List the multiple Employer Identification Numbers (EINs) covered in this report.

1	N / A	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
1	N / A	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
2																					
3																					
4																					
5																					
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20																					

f. List the multiple DUNS covered in the report.

1	N / A	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
1	N / A																				
2																					
3																					
4																					
5																					
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PART I GENERAL INFORMATION – Continued**8. Part I, Item 8, Secondary Auditor's Contact Information. (List the Secondary Auditor's Contact information)**

1. a. Secondary Auditor name N / A	2. a. Secondary Auditor name	3. a. Secondary Auditor name
b. Secondary Auditor address (Number and street)	b. Secondary Auditor address (Number and street)	b. Secondary Auditor address (Number and street)
City	City	City
State ZIP + 4 Code	State ZIP + 4 Code	State ZIP + 4 Code
c. Secondary Auditor contact Name	c. Secondary Auditor contact Name	c. Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone	d. Secondary Auditor contact telephone	d. Secondary Auditor contact telephone
e. Secondary Auditor contact FAX	e. Secondary Auditor contact FAX	e. Secondary Auditor contact FAX
f. Secondary Auditor contact E-mail	f. Secondary Auditor contact E-mail	f. Secondary Auditor contact E-mail
4. a. Secondary Auditor name	5. a. Secondary Auditor name	6. a. Secondary Auditor name
b. Secondary Auditor address (Number and street)	b. Secondary Auditor address (Number and street)	b. Secondary Auditor address (Number and street)
City	City	City
State ZIP + 4 Code	State ZIP + 4 Code	State ZIP + 4 Code
c. Secondary Auditor contact Name	c. Secondary Auditor contact Name	c. Secondary Auditor contact Name
Title	Title	Title
d. Secondary Auditor contact telephone	d. Secondary Auditor contact telephone	d. Secondary Auditor contact telephone
e. Secondary Auditor contact FAX	e. Secondary Auditor contact FAX	e. Secondary Auditor contact FAX
f. Secondary Auditor contact E-mail	f. Secondary Auditor contact E-mail	f. Secondary Auditor contact E-mail