

**UNIFIED SCHOOL DISTRICT NO. 297  
ST. FRANCIS, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2021

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended June 30, 2021

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## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
**Unified School District No. 297 St. Francis, Kansas**  
St. Francis, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 297 St. Francis, Kansas**, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Unified School District No. 297 St. Francis, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and*

*Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 297 St. Francis, Kansas** as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 297 St. Francis, Kansas** as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### **Other Matters**

##### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 297 St. Francis, Kansas** as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated September 17, 2020 which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and

expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

**ADAMSBROWN, LLC**  
Certified Public Accountants  
Colby, Kansas

October 14, 2021

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ -	-	2,458,103	2,458,103	-	-	-
Supplemental General Fund	109,040	144	758,583	745,125	122,642	12,518	135,160
<b>Special Purpose Funds</b>							
Bilingual Education Fund	-	-	4,156	-	4,156	-	4,156
Capital Outlay Fund	1,100,752	-	360,546	542,990	918,308	165,410	1,083,718
Driver Training Fund	35,821	-	5,000	642	40,179	-	40,179
Food Service Fund	78,749	92	293,988	286,791	86,038	-	86,038
Special Education Fund	310,539	-	374,607	366,250	318,896	-	318,896
Career and Postsecondary Education Fund	42,558	-	157,831	112,557	87,832	-	87,832
Gifts and Grants Fund	18,556	-	87,076	56,400	49,232	-	49,232
Professional Development Fund	26,620	-	7,498	13,495	20,623	-	20,623
KPERS Special Retirement Contribution Fund	-	-	291,560	291,560	-	-	-
Contingency Reserve Fund	248,088	-	54,197	-	302,285	-	302,285
At Risk (K-12) Fund	13,304	-	87,602	50,265	50,641	-	50,641
Student Material Revolving Fund	10,916	-	4,148	-	15,064	-	15,064
Textbook Rental Fund	50,106	-	9,622	4,285	55,443	-	55,443
Title I Low Income Fund	-	-	58,406	1,313	57,093	-	57,093
Title II A Teacher Quality Fund	-	-	10,984	10,984	-	-	-
Title IV Drug Free School Fund	-	-	11,856	11,856	-	-	-
Small Rural Schools Achievement Fund	-	-	22,353	22,353	-	-	-
CARES Act Fund	22,082	-	-	22,082	-	-	-
Recreation Commission Fund	-	-	251,707	251,646	61	-	61
District Activity Funds	107,066	-	93,711	87,232	113,545	-	113,545
<b>Trust Funds</b>							
Alice Gillispie Scholarship Fund	26,825	-	106	1,500	25,431	-	25,431
Pauline Wagner Scholarship Fund	455	-	2	200	257	-	257
Don Worley Scholarship Fund	729	-	3	100	632	-	632
Short Term Scholarship Fund	9,450	-	7,300	5,297	11,453	-	11,453
Carl Sperry Scholarship Fund	11,914	-	47	500	11,461	-	11,461
G and P Faulkender Scholarship Fund	829	-	4	100	733	-	733
Larry Walz Music Scholarship Fund	1,234	-	5	-	1,239	-	1,239
Ray Huffman Scholarship Fund	12,522	-	50	1,000	11,572	-	11,572

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

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Trust Funds (continued)</b>							
Kevin Brown Scholarship Fund	\$ 2,058	-	8	150	1,916	-	1,916
Bud Burnham Scholarship Fund	500	-	-	500	-	-	-
Robert Yost Scholarship Fund	3	-	-	3	-	-	-
Gordon and Betty Orth Scholarship Fund	2,035	-	8	-	2,043	-	2,043
2013 Anonymous Scholarship Fund	1,361	-	5	400	966	-	966
Pete Kinen Scholarship Fund	1,131	-	4	-	1,135	-	1,135
Lorence Youngquist Memorial Scholarship Fund	9,309	-	37	500	8,846	-	8,846
Francis Bishop Memorial Scholarship Fund	-	-	500	500	-	-	-
Serilda Thompson Memorial Scholarship Fund	9,881	-	39	500	9,420	-	9,420
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 2,264,433</b>	<b>236</b>	<b>5,411,652</b>	<b>5,347,179</b>	<b>2,329,142</b>	<b>177,928</b>	<b>2,507,070</b>
<b>Composition of Cash</b>				Checking Accounts	\$ 868,120		
				Certificates of Deposit	1,660,003		
				Total Cash	2,528,123		
				Agency Funds per Schedule 3	(21,053)		
				<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 2,507,070</b>		

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



## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

Notes to Financial Statement

June 30, 2021

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Unified School District No. 297 St. Francis, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Financial Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

#### **St. Francis Recreation Commission**

The District's Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

#### **Basis of Presentation – Fund Accounting**

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2021.

#### **Regulatory Basis Fund Types**

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Trust Fund** – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**Agency Fund** – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

#### **Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no

## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

### Notes to Financial Statement

June 30, 2021

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future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

#### **Reimbursements**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

#### **NOTE 2 – BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business 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 calendar 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 10 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Student Material Revolving Fund, Textbook Rental Fund, Title I Low Income Fund, Title II A Teacher Quality Fund, Title IV Drug Free School Fund, Small Rural Schools Achievement Fund, CARES Act Fund, and District Activity Funds.

## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

### Notes to Financial Statement

June 30, 2021

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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.

#### NOTE 3 – DEPOSITS AND INVESTMENTS

**Unified School District No. 297 St. Francis, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

##### Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

##### 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 use "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$2,528,123 and the bank balance was \$2,635,424. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$599,405 was covered by federal depository insurance and \$2,036,019 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

##### Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the 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. The District had no investments at June 30, 2021.

#### NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

**Unified School District No. 297 St. Francis, Kansas** received \$148,194 subsequent to June 30, 2021 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**

Notes to Financial Statement

June 30, 2021

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 297 St. Francis, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	\$ 54,197
General Fund	Special Education Fund	K.S.A. 72-5167	370,138
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	73,500
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	32,545
General Fund	Professional Development Fund	K.S.A. 72-5167	5,000
General Fund	Driver Training Fund	K.S.A. 72-5167	5,000
General Fund	Food Service Fund	K.S.A. 72-5167	63,396
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	55,057
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	4,156
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	79,853

**NOTE 6 – LITIGATION**

**Unified School District No. 297 St. Francis, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

**NOTE 7 – RISK MANAGEMENT**

**Unified School District No. 297 St. Francis, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 113 participating members.

The District pays an annual premium to Kansas Association of School Boards Risk Management Services for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Risk Management Services will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services management.

The District carries commercial insurance for all other risks of loss, including property, general liability, crime, inland marine, automobile, linebacker, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

Notes to Financial Statement

June 30, 2021

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### NOTE 8 – GRANTS AND SHARED REVENUES

**Unified School District No. 297 St. Francis, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

### NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Drama Fund had a fund balance deficit of \$373 at the end of the year, which is a violation of K.S.A. 10-1113.

### NOTE 10 – DEFERRED COMPENSATION PLAN

**Unified School District No. 297 St. Francis, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

### NOTE 11 – DEFINED BENEFIT PENSION PLAN

#### General Information about the Pension Plan

##### Plan Description

**Unified School District No. 297 St. Francis, Kansas** participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

##### Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021.

## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

### Notes to Financial Statement

June 30, 2021

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Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$291,560 for the year ended June 30, 2021.

#### **Net Pension Liability**

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,424,461. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### **NOTE 12 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Unified School District No. 297 St. Francis, Kansas** 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

Notes to Financial Statement

June 30, 2021

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### NOTE 13 – COMPENSATED ABSENCES

#### **Vacation**

**Unified School District No. 297 St. Francis, Kansas'** policy regarding vacation for non-certified employees with 12 month employment contracts allows them to accumulate one day per month of service to a maximum of 12 days. The superintendent is permitted to accumulate 21 days per year with a maximum accumulation of 21 days. No unused vacation is paid upon termination or resignation.

#### **Sick Leave**

All employees with permanent full-time employment can earn sick leave at the rate of 10 days per year accumulating to 30 days. No unused sick leave is paid upon termination or resignation.

#### **Personal Leave**

Certified personnel receive two additional personal leave days per year that cannot be carried over.

### NOTE 14 – RISKS AND UNCERTAINTIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

### NOTE 15 – CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$48,756 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**

Regulatory-Required Supplementary Information



## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 2,583,770	(128,846)	3,179	2,458,103	<b>2,458,103</b>	-
Supplemental General Fund	779,541	(37,447)	3,031	745,125	<b>745,125</b>	-
<b>Special Purpose Funds</b>						
Bilingual Education Fund	27,000	-	-	27,000	-	(27,000)
Capital Outlay Fund	1,405,606	-	-	1,405,606	<b>542,990</b>	(862,616)
Driver Training Fund	35,820	-	-	35,820	<b>642</b>	(35,178)
Food Service Fund	359,905	-	-	359,905	<b>286,791</b>	(73,114)
Special Education Fund	645,540	-	-	645,540	<b>366,250</b>	(279,290)
Career and Postsecondary Education Fund	112,557	-	-	112,557	<b>112,557</b>	-
Gifts and Grants Fund	177,558	-	-	177,558	<b>56,400</b>	(121,158)
Professional Development Fund	49,677	-	-	49,677	<b>13,495</b>	(36,182)
KPERs Special Retirement Contribution Fund	387,634	-	-	387,634	<b>291,560</b>	(96,074)
At Risk (K-12) Fund	190,181	-	-	190,181	<b>50,265</b>	(139,916)
Recreation Commission Fund	260,000	-	-	260,000	<b>251,646</b>	(8,354)

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Mineral Severance Taxes	\$ 8,412	1,283	17,465	(16,182)
Special Education Aid	248,907	234,620	300,001	(65,381)
Equalization Aid	2,224,179	2,219,021	2,266,304	(47,283)
Other State Aid	2,436	750	-	750
Federal Aid	200	-	-	-
Miscellaneous	-	2,429	-	2,429
<b>Total Receipts</b>	2,484,134	2,458,103	2,583,770	(125,667)
<b>Expenditures</b>				
Instruction	1,351,818	1,541,606	1,676,769	(135,163)
General Administration	142,313	148,707	156,000	(7,293)
School Administration	178,665	164,014	198,000	(33,986)
Transfers Out	811,338	603,776	553,001	50,775
Adjustment to Comply with Legal Max	-	-	(128,846)	128,846
Legal General Fund Budget	2,484,134	2,458,103	2,454,924	3,179
(a) Adjustment for Qualifying Budget Credits	-	-	3,179	(3,179)
<b>Total Expenditures</b>	2,484,134	2,458,103	2,458,103	-
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**(a) Adjustment for Qualifying Budget Credits**

Other State Aid in Excess of Amount Budgeted	\$ 750
Miscellaneous in Excess of Amount Budgeted	2,429
<b>Total Adjustment for Qualifying Budget Credits</b>	<b>\$ 3,179</b>

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Supplemental General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 614,306	<b>649,081</b>	704,647	(55,566)
Delinquent Tax	8,957	<b>7,092</b>	3,198	3,894
Motor Vehicle Tax	50,345	<b>59,521</b>	51,394	8,127
Recreational Vehicle Tax	675	<b>937</b>	752	185
Intergovernmental Revenues				
State Aid	86,584	<b>37,934</b>	39,835	(1,901)
Insurance Proceeds	-	<b>3,031</b>	-	3,031
Miscellaneous Income	650	<b>987</b>	-	987
<b>Total Receipts</b>	<u>761,517</u>	<u><b>758,583</b></u>	<u>799,826</u>	<u>(41,243)</u>
<b>Expenditures</b>				
Instruction	47,300	<b>51,093</b>	49,610	1,483
Instructional Support Services	55,618	<b>5,260</b>	60,250	(54,990)
General Administration	29,240	<b>25,337</b>	34,000	(8,663)
School Administration	5,920	<b>7,072</b>	9,000	(1,928)
Operations and Maintenance	298,805	<b>379,075</b>	330,000	49,075
Transportation	131,723	<b>138,222</b>	156,500	(18,278)
Transfers Out	192,911	<b>139,066</b>	140,181	(1,115)
Adjustment to Comply with Legal Max	-	-	(37,447)	37,447
Legal Supplemental General Fund Budget	<u>761,517</u>	<u><b>745,125</b></u>	<u>742,094</u>	<u>3,031</u>
(a) Adjustment for Qualifying Budget Credits	-	-	3,031	(3,031)
<b>Total Expenditures and Legal Supplemental General Fund Budget</b>	<u>761,517</u>	<u><b>745,125</b></u>	<u>745,125</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>13,458</b>		
<b>Unencumbered Cash - Beginning</b>	108,957	<b>109,040</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>83</u>	<u><b>144</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 109,040</u>	<u><b>122,642</b></u>		

**(a) Adjustment for Qualifying Budget Credits**

Insurance Proceeds in Excess of Amount Budgeted \$ 3,031

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Bilingual Education Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 25,864	<b>4,156</b>	27,000	(22,844)
<b>Expenditures</b>				
Instruction	25,864	-	27,000	(27,000)
<b>Receipts Over (Under) Expenditures</b>	-	<b>4,156</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>4,156</b>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Capital Outlay Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 297,118	<b>302,922</b>	255,452	47,470
Delinquent Tax	3,281	<b>3,164</b>	1,546	1,618
Motor Vehicle Tax	24,586	<b>28,978</b>	25,343	3,635
Recreational Vehicle Tax	331	<b>459</b>	371	88
Interest Income	44,180	<b>20,598</b>	-	20,598
Miscellaneous Income	55,069	<b>4,425</b>	-	4,425
Transfers In	111,805	-	-	-
<b>Total Receipts</b>	536,370	<b>360,546</b>	282,712	77,834
<b>Expenditures</b>				
Instruction	66,903	<b>54,035</b>	142,803	(88,768)
Instructional Support Services	11,703	<b>7,293</b>	50,000	(42,707)
Student Support Services	-	<b>667</b>	40,000	(39,333)
General Administration	8,106	<b>28,654</b>	42,000	(13,346)
School Administration	2,577	<b>2,707</b>	15,000	(12,293)
Operations and Maintenance	66,539	<b>92,580</b>	275,000	(182,420)
Student Transportation Services	-	<b>76,220</b>	284,000	(207,780)
Facility Acquisition and Construction	200,285	<b>280,834</b>	556,803	(275,969)
<b>Total Expenditures</b>	356,113	<b>542,990</b>	1,405,606	(862,616)
<b>Receipts Over (Under) Expenditures</b>	180,257	<b>(182,444)</b>		
<b>Unencumbered Cash - Beginning</b>	914,081	<b>1,100,752</b>		
<b>Prior Year Cancelled Encumbrances</b>	6,414	-		
<b>Unencumbered Cash - Ending</b>	\$ 1,100,752	<b>918,308</b>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Driver Training Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 8,000	<b>5,000</b>	-	5,000
<b>Expenditures</b>				
Instruction	2,851	<b>92</b>	29,820	(29,728)
Vehicle Operations and Maintenance	224	<b>550</b>	6,000	(5,450)
<b>Total Expenditures</b>	3,075	<b>642</b>	35,820	(35,178)
<b>Receipts Over (Under) Expenditures</b>	4,925	<b>4,358</b>		
<b>Unencumbered Cash - Beginning</b>	30,896	<b>35,821</b>		
<b>Unencumbered Cash - Ending</b>	\$ 35,821	<b>40,179</b>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Food Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 1,719	<b>2,485</b>	1,431	1,054
Federal Aid	127,158	<b>198,504</b>	95,345	103,159
Charges for Services	60,242	<b>25,419</b>	89,380	(63,961)
Miscellaneous Income	11,677	<b>4,184</b>	12,000	(7,816)
Transfers In	63,827	<b>63,396</b>	83,000	(19,604)
<b>Total Receipts</b>	264,623	<b>293,988</b>	281,156	12,832
<b>Expenditures</b>				
Operations and Maintenance	21,253	<b>34,154</b>	41,905	(7,751)
Food Service Operation	244,663	<b>252,637</b>	318,000	(65,363)
<b>Total Expenditures</b>	265,916	<b>286,791</b>	359,905	(73,114)
<b>Receipts Over (Under) Expenditures</b>	(1,293)	<b>7,197</b>		
<b>Unencumbered Cash - Beginning</b>	80,042	<b>78,749</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>92</b>		
<b>Unencumbered Cash - Ending</b>	\$ 78,749	<b>86,038</b>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Special Education Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Miscellaneous Income	\$ 8,726	-	10,000	(10,000)
Intergovernmental Revenues				
Federal Aid - COVID	-	<b>4,469</b>	-	4,469
Transfers In	404,617	<b>370,138</b>	325,001	45,137
<b>Total Receipts</b>	413,343	<b>374,607</b>	<u>335,001</u>	<u>39,606</u>
<b>Expenditures</b>				
Instruction	378,672	<b>366,250</b>	<u>645,540</u>	<u>(279,290)</u>
<b>Receipts Over (Under) Expenditures</b>	34,671	<b>8,357</b>		
<b>Unencumbered Cash - Beginning</b>	<u>275,868</u>	<u><b>310,539</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>310,539</u>	<u><b>318,896</b></u>		



**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Career and Postsecondary Education Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 38	-	-	-
Miscellaneous	2,908	4,478	20,000	(15,522)
Transfers In	136,313	153,353	50,000	103,353
<b>Total Receipts</b>	139,259	157,831	70,000	87,831
<b>Expenditures</b>				
Instruction	92,777	106,535	106,457	78
Operations and Maintenance	3,924	6,022	6,100	(78)
<b>Total Expenditures</b>	96,701	112,557	112,557	-
<b>Receipts Over (Under) Expenditures</b>	42,558	45,274		
<b>Unencumbered Cash - Beginning</b>	-	42,558		
<b>Unencumbered Cash - Ending</b>	\$ 42,558	87,832		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Gifts and Grants Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 5,031	-	-	-
Federal Aid - SPARKS	3,522	48,756	-	48,756
Contributions and Donations	103,721	38,320	150,000	(111,680)
<b>Total Receipts</b>	112,274	87,076	150,000	(62,924)
<b>Expenditures</b>				
Instruction	95,761	689	157,558	(156,869)
Miscellaneous	9,806	55,711	20,000	35,711
<b>Total Expenditures</b>	105,567	56,400	177,558	(121,158)
<b>Receipts Over (Under) Expenditures</b>	6,707	30,676		
<b>Unencumbered Cash - Beginning</b>	11,849	18,556		
<b>Unencumbered Cash - Ending</b>	\$ 18,556	49,232		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Professional Development Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 3,551	<b>2,498</b>	3,876	(1,378)
Transfers In	17,005	<b>5,000</b>	18,000	(13,000)
<b>Total Receipts</b>	20,556	<b>7,498</b>	<u>21,876</u>	<u>(14,378)</u>
<b>Expenditures</b>				
Instructional Support Services	29,442	<b>13,495</b>	<u>49,677</u>	<u>(36,182)</u>
<b>Receipts Over (Under) Expenditures</b>	(8,886)	<b>(5,997)</b>		
<b>Unencumbered Cash - Beginning</b>	35,506	<b>26,620</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>26,620</u>	<u><b>20,623</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**KPERS Special Retirement Contribution Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 313,619	<b>291,560</b>	<u>387,634</u>	<u>(96,074)</u>
<b>Expenditures</b>				
Instruction	228,004	<b>215,800</b>	289,634	(73,834)
Instructional Support Services	6,868	<b>6,098</b>	8,000	(1,902)
General Administration	17,864	<b>15,413</b>	20,000	(4,587)
School Administration	20,440	<b>18,810</b>	25,000	(6,190)
Operations and Maintenance	13,811	<b>11,659</b>	15,000	(3,341)
Student Transportation Services	12,702	<b>11,393</b>	15,000	(3,607)
Food Service	13,930	<b>12,387</b>	15,000	(2,613)
<b>Total Expenditures</b>	<u>313,619</u>	<u><b>291,560</b></u>	<u>387,634</u>	<u>(96,074)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Contingency Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 43,000	<b>54,197</b>
Miscellaneous Income	625	-
	<u>43,625</u>	<u>-</u>
<b>Total Receipts</b>	43,625	<b>54,197</b>
<b>Expenditures</b>	<u>-</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	43,625	<b>54,197</b>
<b>Unencumbered Cash - Beginning</b>	<u>204,463</u>	<b>248,088</b>
<b>Unencumbered Cash - Ending</b>	<u>\$ 248,088</u>	<b><u>302,285</u></b>

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**At Risk (K-12) Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 193,818	<b>87,602</b>	<u>190,181</u>	<u>(102,579)</u>
<b>Expenditures</b>				
Instruction	<u>180,514</u>	<u><b>50,265</b></u>	<u>190,181</u>	<u>(139,916)</u>
<b>Receipts Over (Under) Expenditures</b>	13,304	<b>37,337</b>		
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u><b>13,304</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>13,304</u>	<u><b>50,641</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Student Material Revolving Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees for Materials	\$ 2,314	4,148
<b>Expenditures</b>		
Materials and Supplies	762	-
<b>Receipts Over (Under) Expenditures</b>	1,552	4,148
<b>Unencumbered Cash - Beginning</b>	9,364	10,916
<b>Unencumbered Cash - Ending</b>	\$ 10,916	15,064

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Textbook Rental Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Textbook Rental Income	\$ 9,065	<b>9,622</b>
<b>Expenditures</b>		
Instruction	1,991	<b>4,285</b>
<b>Receipts Over (Under) Expenditures</b>	7,074	<b>5,337</b>
<b>Unencumbered Cash - Beginning</b>	43,032	<b>50,106</b>
<b>Unencumbered Cash - Ending</b>	\$ 50,106	<b>55,443</b>



**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Title I Low Income Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 40,488	<b>58,406</b>
<b>Expenditures</b>		
Instruction	40,488	<b>1,313</b>
<b>Receipts Over (Under) Expenditures</b>	-	<b>57,093</b>
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	<b>57,093</b>

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Title II A Teacher Quality Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 9,232	10,984
<b>Expenditures</b>		
Instruction	9,232	10,984
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Title IV Drug Free School Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 11,540	11,856
<b>Expenditures</b>		
Instruction	11,540	11,856
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Small Rural Schools Achievement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 30,920	<b>22,353</b>
<b>Expenditures</b>		
Instruction	30,920	<b>22,353</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**CARES Act Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 33,646	-
<b>Expenditures</b>		
Instruction	11,564	22,082
<b>Receipts Over (Under) Expenditures</b>	22,082	(22,082)
<b>Unencumbered Cash - Beginning</b>	-	22,082
<b>Unencumbered Cash - Ending</b>	\$ 22,082	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Recreation Commission Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2021

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 222,838	<b>227,192</b>	207,699	19,493
Delinquent Tax	2,040	<b>2,437</b>	1,159	1,278
Motor Vehicle Tax	18,460	<b>21,734</b>	19,008	2,726
Recreational Vehicle Tax	248	<b>344</b>	278	66
Other Revenue From Local Sources	-	-	32,000	(32,000)
<b>Total Receipts</b>	243,586	<b>251,707</b>	<u>260,144</u>	<u>(8,437)</u>
<b>Expenditures</b>				
Appropriations	243,586	<b>251,646</b>	<u>260,000</u>	<u>(8,354)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<b>61</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>61</b>		

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Alice Gillispie Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 379	106
<b>Expenditures</b>		
Scholarships	1,500	1,500
<b>Receipts Over (Under) Expenditures</b>	(1,121)	(1,394)
<b>Unencumbered Cash - Beginning</b>	27,946	26,825
<b>Unencumbered Cash - Ending</b>	\$ 26,825	25,431

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Pauline Wagner Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 9	2
<b>Expenditures</b>		
Scholarships	200	200
<b>Receipts Over (Under) Expenditures</b>	(191)	(198)
<b>Unencumbered Cash - Beginning</b>	646	455
<b>Unencumbered Cash - Ending</b>	\$ 455	257



**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Don Worley Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 11	3
<b>Expenditures</b>		
Scholarships	100	100
<b>Receipts Over (Under) Expenditures</b>	(89)	(97)
<b>Unencumbered Cash - Beginning</b>	818	729
<b>Unencumbered Cash - Ending</b>	\$ 729	632

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Short Term Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 5,000	<b>7,300</b>
<b>Expenditures</b>		
Scholarships	8,000	<b>5,297</b>
<b>Receipts Over (Under) Expenditures</b>	(3,000)	<b>2,003</b>
<b>Unencumbered Cash - Beginning</b>	12,450	<b>9,450</b>
<b>Unencumbered Cash - Ending</b>	\$ 9,450	<b>11,453</b>

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Carl Sperry Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 163	47
<b>Expenditures</b>		
Scholarships	250	500
<b>Receipts Over (Under) Expenditures</b>	(87)	(453)
<b>Unencumbered Cash - Beginning</b>	12,001	11,914
<b>Unencumbered Cash - Ending</b>	\$ 11,914	11,461

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**G and P Faulkender Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 12	4
<b>Expenditures</b>		
Scholarships	100	100
<b>Receipts Over (Under) Expenditures</b>	(88)	(96)
<b>Unencumbered Cash - Beginning</b>	917	829
<b>Unencumbered Cash - Ending</b>	\$ 829	733

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Larry Walz Music Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 20	5
<b>Expenditures</b>		
Scholarships	300	-
<b>Receipts Over (Under) Expenditures</b>	(280)	5
<b>Unencumbered Cash - Beginning</b>	1,514	1,234
<b>Unencumbered Cash - Ending</b>	\$ 1,234	1,239

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Ray Huffman Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 174	50
<b>Expenditures</b>		
Scholarships	1,500	1,000
<b>Receipts Over (Under) Expenditures</b>	(1,326)	(950)
<b>Unencumbered Cash - Beginning</b>	13,848	12,522
<b>Unencumbered Cash - Ending</b>	\$ 12,522	11,572

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Gary Brown Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Scholarships	700	-
<b>Receipts Over (Under) Expenditures</b>	(700)	-
<b>Unencumbered Cash - Beginning</b>	700	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Kevin Brown Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 29	8
<b>Expenditures</b>		
Scholarships	150	150
<b>Receipts Over (Under) Expenditures</b>	(121)	(142)
<b>Unencumbered Cash - Beginning</b>	2,179	2,058
<b>Unencumbered Cash - Ending</b>	\$ 2,058	1,916



**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Bud Burnham Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 13	-
Donations	55	-
<b>Total Receipts</b>	68	-
<b>Expenditures</b>		
Scholarships	500	500
<b>Receipts Over (Under) Expenditures</b>	(432)	(500)
<b>Unencumbered Cash - Beginning</b>	932	500
<b>Unencumbered Cash - Ending</b>	\$ 500	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Robert Yost Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Scholarships	1,000	3
<b>Receipts Over (Under) Expenditures</b>	(1,000)	(3)
<b>Unencumbered Cash - Beginning</b>	1,003	3
<b>Unencumbered Cash - Ending</b>	\$ 3	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Gordon and Betty Orth Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 34	8
<b>Expenditures</b>		
Scholarships	500	-
<b>Receipts Over (Under) Expenditures</b>	(466)	8
<b>Unencumbered Cash - Beginning</b>	2,501	2,035
<b>Unencumbered Cash - Ending</b>	\$ 2,035	2,043

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**2013 Anonymous Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 24	5
<b>Expenditures</b>		
Scholarships	400	400
<b>Receipts Over (Under) Expenditures</b>	(376)	(395)
<b>Unencumbered Cash - Beginning</b>	1,737	1,361
<b>Unencumbered Cash - Ending</b>	\$ 1,361	966

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Pete Kinen Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 48	4
<b>Expenditures</b>		
Scholarships	2,400	-
<b>Receipts Over (Under) Expenditures</b>	(2,352)	4
<b>Unencumbered Cash - Beginning</b>	3,483	1,131
<b>Unencumbered Cash - Ending</b>	\$ 1,131	1,135

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Lorence Youngquist Memorial Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 131	37
<b>Expenditures</b>		
Scholarships	500	500
<b>Receipts Over (Under) Expenditures</b>	(369)	(463)
<b>Unencumbered Cash - Beginning</b>	9,678	9,309
<b>Unencumbered Cash - Ending</b>	\$ 9,309	8,846

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Francis Bishop Memorial Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Donations	\$ 1,000	500
<b>Expenditures</b>		
Scholarships	1,000	500
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS**  
**Serilda Thompson Memorial Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 139	<b>39</b>
<b>Expenditures</b>	500	<b>500</b>
<b>Receipts Over (Under) Expenditures</b>	(361)	<b>(461)</b>
<b>Unencumbered Cash - Beginning</b>	10,242	<b>9,881</b>
<b>Unencumbered Cash - Ending</b>	\$ 9,881	<b>9,420</b>



## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>High School</b>				
Class of 2020	\$ 1,327	-	1,327	-
Class of 2021	2,871	-	2,871	-
Class of 2022	2,159	6,396	5,582	<b>2,973</b>
Class of 2024	-	50	-	<b>50</b>
FFA	7,562	21,994	19,823	<b>9,733</b>
Indian Band	5,021	6,242	5,173	<b>6,090</b>
Special Pom	975	1,084	1,074	<b>985</b>
Drama	347	-	720	<b>(373)</b>
Special Cheer	1,529	200	588	<b>1,141</b>
KS State Historical Society	40	-	-	<b>40</b>
JH Music Festival	414	-	-	<b>414</b>
<b>Total High School</b>	22,245	35,966	37,158	<b>21,053</b>
<b>Non-Student Organization</b>				
Payroll Clearing	35	-	35	-
<b>Total Agency Funds</b>	<u>\$ 22,280</u>	<u>35,966</u>	<u>37,193</u>	<u><b>21,053</b></u>

## UNIFIED SCHOOL DISTRICT NO. 297 ST. FRANCIS, KANSAS

## District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
High School Athletics	\$ 46,166	-	33,091	31,972	47,285	-	47,285
Grade School Athletics	-	-	973	973	-	-	-
<b>Total Gate Receipts</b>	46,166	-	34,064	32,945	47,285	-	47,285
<b>School Projects</b>							
<b>High School</b>							
Annual	14,023	-	10,348	7,663	16,708	-	16,708
Emergency Disaster Fund	2,237	-	-	-	2,237	-	2,237
Yearbook Special Account	5,164	-	4,888	7,405	2,647	-	2,647
Student Meals	(191)	-	15,924	15,733	-	-	-
Student Activity	25,850	-	20,488	18,157	28,181	-	28,181
<b>Total High School</b>	47,083	-	51,648	48,958	49,773	-	49,773
<b>Grade School</b>							
General	10,580	-	3,000	1,674	11,906	-	11,906
Activity	3,237	-	4,999	3,655	4,581	-	4,581
<b>Total Grade School</b>	13,817	-	7,999	5,329	16,487	-	16,487
<b>Total School Projects</b>	60,900	-	59,647	54,287	66,260	-	66,260
<b>Total District Activity Funds</b>	\$ 107,066	-	93,711	87,232	113,545	-	113,545