TRIPLAINS UNIFIED SCHOOL DISTRICT
NUMBER 275 WINONA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2021

Triplains Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2021

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Triplains Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Triplains Unified School District 275
Box 97
Winona, Kansas 67764

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Triplains Unified School District 275, Winona, 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.

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Triplains Unified School District 275 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 matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Triplains Unified School District 275 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 Triplains Unified School District 275 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, schedule of regulatory basis receipts and disbursements - agency funds, schedules 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 Triplains Unified School District 275, Winona, Kansas, as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated August 6, 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 2020 basic financial statement as a whole, for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
Certified Public Accountants
McPherson, Kansas

July 27, 2023

Triplains Unified School District Number 275
Winona, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 870,909	$ 870,909	$ -	$ -	$ -
Supplemental General Fund	34,982	-	286,661	287,069	34,574	-	34,574
SPECIAL PURPOSE FUNDS:							
At Risk (K-12) Fund	43,567	-	44,437	48,437	39,567	-	39,567
Capital Outlay Fund	371,223	10,114	245,333	279,189	347,481	-	347,481
Driver Training Fund	9,636	-	-	2,236	7,400	-	7,400
Food Service Fund	21,205	-	58,788	65,866	14,127	-	14,127
Professional Development Fund	4,344	-	71	299	4,116	-	4,116
Special Education Fund	104,125	-	159,883	193,110	70,898	-	70,898
KPERS Special Retirement Contribution Fund	-	-	83,223	83,223	-	-	-
Recreation Commission Fund	8,069	-	1,887	1,483	8,473	-	8,473
Federal Funds	-	-	101,389	101,389	-	-	-
Title I	-	-	28,179	28,179	-	-	-
Title II-A Teacher Quality	-	-	1,962	3,323	(1,361)	-	(1,361)
Contingency Reserve Fund	213,240	-	-	-	213,240	-	213,240
Textbook/Student Material Revolving Fund	11,809	-	2,495	1,657	12,647	-	12,647
Gifts and Grants Fund	44,653	-	10,470	5,683	49,440	-	49,440
Gate Receipts	3,802	-	16,227	18,489	1,540	-	1,540
Total Reporting Entity (Excluding Agency Funds)	$ 870,655	$ 10,114	$ 1,911,914	$ 1,990,541	$ 802,142	$ -	$ 802,142

COMPOSITION OF CASH:	
Board General Account, The Bank, Winona, KS	$ 799,101
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	54,678
Total Cash	855,279
Agency Funds per Schedule 3	(53,137)
Total Reporting Entity (Excluding Agency Funds)	$ 802,142

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

STATEMENT 1

Triplains Unified School District Number 275
Winona, Kansas

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Triplains Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Triplains Unified School District Number 275 (the District), a municipality.

(b) 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 Funds—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) 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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of a budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used 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: Federal Funds, Title I, Title II-A Teacher Quality, Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, and Gate Receipts.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. COMPLIANCE WITH KANSAS STATUTES

No statutory violations were noted in the current year.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $47,244 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

4. DEPOSITS AND INVESTMENTS

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 in 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.

4. DEPOSITS AND INVESTMENTS (CONT.)

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

Custodial credit risk—deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $855,279 and the bank balance was $946,663. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $696,663 was collateralized with securities held by the pledging institution's 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.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	$ 32,826
General Fund	Special Education Fund	K.S.A. 72-6478	123,741
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	11,611
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	1,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	34,692
			$ 203,870

6. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate 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, 2020. 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.

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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 KPERS School Group. A payment $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 an additional a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative sesssion 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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $83,223 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 $883,406. 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 or can be obtained as described above.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) 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 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.

(b) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Death and Disability Other Post Employment Benefits

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

8. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operations the District is a party to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

9. RECREATION FUND

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

10. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak and 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 Municipality'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 on-going evolution of the COVID-19 outbreak and related varients, and the global responses to curb the spread, the Municipality is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021, if any. Future potential impacts may include a decrease in certain revenues, reduced student traffic and the temporary closure of operating hours of our offices.

11. 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 $90,798 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 a https://covid.ks.gov/.

11. CRF AND CARES ACT FUNDING (CONT.)

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 Schools. The Esser grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the Cares Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $9,093 for ESSER 1, $51,925 for ESSER II, and $116,616 for ESSER III. As of June 30, 2021 the District received and spent the full ESSER I allocation.

12. CONTINGENCY

During January 2018, the Internal Revenue Service (IRS) erroneously issued the District a payroll tax refund in the amount of $16,934. This amount was paid back by the District to the IRS as a tax deposit on April 27, 2022 to help resolve some trust fund issues the IRS was proposing. In correcting this issue, amended quarterly 941's were required to be filed from March 31, 2017 through December 31, 2019, to correct deposit amounts paid in by the District by moving the amounts paid to the correct period. The District obtained IRS transcripts for this period and has been working with the IRS and Taxpayer Advocate Service in getting the 941's corrected and deposits classified into the correct periods to minimize any interest and penalties that would be due. The IRS has now processed all of the amended returns and is working to apply the remaining unclassified deposits into the correct periods and update the penalty and interest calculations. The estimated amount due on the latest IRS transcript as of May 9, 2023 was $22,567, but is expected to be reduced significantly once the remaining deposits are posted. As such, the remaining outstanding liability is not believed to have a material impact on these financial statements as of the date of this report.

13. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued. All subsequent events requiring recongnition or disclosure have been incorporated into the accompanying financial statements.

TRIPLAINS UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

Triplains Unified School District Number 275
Winona, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2021

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 900,093	$ (41,172)	$ 11,988	$ 870,909	$ 870,909	$ -
Supplemental General Fund	299,215	(13,557)	1,411	287,069	287,069	-
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	60,567	-	-	60,567	48,437	(12,130)
Capital Outlay Fund	607,085	-	-	607,085	279,189	(327,896)
Driver Training Fund	10,361	-	-	10,361	2,236	(8,125)
Food Service Fund	77,347	-	-	77,347	65,866	(11,481)
Professional Development Fund	4,944	-	-	4,944	299	(4,645)
Special Education Fund	251,439	-	-	251,439	193,110	(58,329)
KPERS Special Retirement Contribution Fund	94,168	-	-	94,168	83,223	(10,945)
Recreation Commission Fund	9,846	-	-	9,846	1,483	(8,363)
Total	$ 2,315,065	$ (54,729)	$ 13,399	$ 2,273,735	$ 1,831,821	$ (441,914)

SCHEDULE 1

Triplains Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 694,131	$ 724,803	$ 730,779	$ (5,976)
Special education aid	116,561	123,741	147,314	(23,573)
Mineral production tax	18,906	10,377	22,000	(11,623)
Miscellaneous reimbursements	30,215	11,988	-	11,988
Total Receipts	859,813	870,909	$ 900,093	$ (29,184)
Expenditures:				
Instruction -				
Certified salaries	243,756	224,465	$ 232,439	$ (7,974)
Non-certified salaries	29,272	29,707	32,000	(2,293)
Insurance	36,201	17,713	84,000	(66,287)
Social Security	23,254	35,444	30,000	5,444
Other benefits	352	441	400	41
Purchased professional and technical services	-	-	6,000	(6,000)
Other purchased services	5,420	3,787	-	3,787
Teaching supplies	3,665	16,422	10,000	6,422
Miscellaneous supplies	7,196	14,680	6,000	8,680
Property and equipment	(270)	270	-	270
Other	2,450	230	2,400	(2,170)
Student Support Services -				
Other purchased services	48	1,800	2,000	(200)
Instruction Support Staff -				
Certified salaries	10,072	-	12,000	(12,000)
Insurance	-	-	6,000	(6,000)
Social Security	369	-	400	(400)
Other benefits	4	-	10	(10)
Books and periodicals	876	373	900	(527)
General Administration -				
Certified salaries	38,236	36,951	40,000	(3,049)
Non-certified salaries	17,925	16,038	18,000	(1,962)
Insurance	63,168	79,549	50,000	29,549
Social Security	2,498	3,332	2,000	1,332
Other employee benefits	40	40	50	(10)
Purchased professional services	752	797	800	(3)
Communications	4,314	3,112	5,000	(1,888)

Triplains Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration (cont.) -				
Other purchased services	$ 475	$ 8,686	$ -	$ 8,686
Supplies	3,284	456	-	456
Other	19,389	18,696	18,000	696
School Administration -				
Certified salaries	38,236	36,951	41,000	(4,049)
Non-certified salaries	22,500	23,239	20,000	3,239
Insurance	4,042	258	6,000	(5,742)
Social Security	2,927	3,866	3,200	666
Other employee benefits	46	47	50	(3)
Communications	3,282	2,642	3,500	(858)
Other purchased services	1,584	133	-	133
Supplies	-	174	2,000	(1,826)
Other	1,284	517	800	(283)
Operations and Maintenance -				
Non-certified salaries	-	120	-	120
Insurance	-	3,524	-	3,524
Social Security	-	9	-	9
Purchased professional services	-	1,198	-	1,198
Water/sewer	2,477	3,303	3,000	303
Cleaning	(781)	781	-	781
Repairs and maintenance	118	236	-	236
Insurance	35,074	40,778	31,000	9,778
Heating	21,468	20,860	24,000	(3,140)
Electricity	17,715	19,028	18,000	1,028
Miscellaneous supplies	118	379	-	379
Vehicle Operating Services -				
Non-certified salaries	24,849	31,387	27,000	4,387
Social Security	1,508	2,295	1,600	695
Other employee benefits	23	29	30	(1)
Motor fuel	10,615	8,537	12,000	(3,463)
Other	1,128	1,062	1,200	(138)

Triplains Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 31,620	$ 32,826	$ -	$ 32,826
Special Education Fund	127,234	123,741	147,314	(23,573)
Adjustment to comply with legal max	-	-	(41,172)	41,172
Legal General Fund Budget	859,813	870,909	858,921	11,988
Adjustment for qualifying budget credits	-	-	11,988	(11,988)
Total Expenditures	859,813	870,909	$ 870,909	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Triplains Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 270,278	$ 273,789	$ 279,761	$ (5,972)
Delinquent tax	20	276	2,695	(2,419)
Motor vehicle tax	10,031	9,561	8,453	1,108
Recreational vehicle tax	79	13	177	(164)
Mineral production tax	142	1,611	-	1,611
Miscellaneous reimbursements	-	1,411	-	1,411
Total Receipts	280,550	286,661	$ 291,086	$ (4,425)
Expenditures:				
Instruction -				
Certified salaries	88,326	200,140	$ 210,411	$ (10,271)
Other purchased services	597	2,211	2,304	(93)
Miscellaneous supplies	3,233	1,489	5,000	(3,511)
Student Support Services -				
Purchased professional and technical service	-	270	-	270
Supplies	2,948	1,646	3,000	(1,354)
Instructional Support -				
Supplies	2,406	1,110	-	1,110
General Administration -				
Other	43,987	19,114	40,000	(20,886)
Operations and Maintenance -				
Purchased property services	3,352	4,832	4,500	332
Other purchased services	1,480	1,000	2,000	(1,000)
Supplies	8,743	7,477	9,000	(1,523)
Property and equipment	-	377	-	377
Other	-	42	-	42
Motor fuel	-	58	-	58

Triplains Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 16,840	$ 11,611	$ 17,000	$ (5,389)
Food Service Fund	7,000	1,000	6,000	(5,000)
Professional Development Fund	4,200	-	-	-
Special Education Fund	89,640	34,692	-	34,692
Textbook/Student Materials Revolving Fund	9,500	-	-	-
Adjustment to comply with legal max	-	-	(13,557)	13,557
Legal Supplemental General Fund Budget	282,252	287,069	285,658	1,411
Adjustment for qualifying budget credits	-	-	1,411	(1,411)
Total Expenditures	282,252	287,069	$ 287,069	$ -
Receipts Over (Under) Expenditures	(1,702)	(408)		
Unencumbered Cash, Beginning	36,684	34,982		
Unencumbered Cash, Ending	$ 34,982	$ 34,574		

Triplains Unified School Disitrict Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 31,620	$ 32,826	$ -	$ 32,826
Transfer from Supplemental General Fund	16,840	11,611	17,000	(5,389)
Total Receipts	48,460	44,437	$ 17,000	$ 27,437
Expenditures:				
Instruction -				
Certified salaries	41,618	46,354	$ 53,010	$ (6,656)
Purchased professional services	226	2,083	7,557	(5,474)
Total Expenditures	41,844	48,437	$ 60,567	$ (12,130)
Receipts Over (Under) Expenditures	6,616	(4,000)		
Unencumbered Cash, Beginning	36,951	43,567		
Unencumbered Cash, Ending	$ 43,567	$ 39,567		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 217,864	$ 224,923	$ 211,862	$ 13,061
Delinquent tax	15	216	2,172	(1,956)
Motor vehicle tax	7,101	7,557	6,806	751
Recreational vehicle tax	35	12	105	(93)
Commercial vehicle tax	-	-	38	(38)
Mineral production tax	115	1,336	-	1,336
Miscellaneous reimbursements	31,049	450	-	450
Other revenue from local source	21,327	10,839	-	10,839
Total Receipts	277,506	245,333	$ 220,983	$ 24,350
Expenditures:				
Instruction -				
Supplies	26,143	7,872	$ 50,000	$ (42,128)
Property and equipment	35,333	32,925	30,000	2,925
Student Support Services -				
Supplies	2,741	3,749	16,000	(12,251)
General Administration -				
Property and equipment	12,961	5,548	31,385	(25,837)
Operations and Maintenance -				
Non-certified salaries	42,522	39,939	90,000	(50,061)
Insurance	-	2,178	5,000	(2,822)
Social Security	1,501	2,503	700	1,803
Other employee benefits	31	31	-	31
Property and equipment	20,310	92,743	40,000	52,743
Transportation -				
Purchased professional services	10,070	42,627	40,000	2,627
Supplies	-	836	-	836
Property and equipment	51,228	44,947	80,000	(35,053)
Other	993	206	2,000	(1,794)
Facility Acquisition and Construction Services -				
Building additions/services system	299	-	12,000	(12,000)
Repair & remodel building	16,832	8,913	15,000	(6,087)
Other	16,735	(5,828)	195,000	(200,828)
Total Expenditures	237,699	279,189	$ 607,085	$ (327,896)
Receipts Over (Under) Expenditures	39,807	(33,856)		
Unencumbered Cash, Beginning	331,416	371,223		
PY Cancelled Encumbrances	-	10,114		
Unencumbered Cash, Ending	$ 371,223	$ 347,481		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ -	$ 525	$ (525)
Other local source revenue	350	-	200	(200)
Total Receipts	350	-	$ 725	$ (725)
Expenditures:				
Instruction -				
Certified salaries	-	2,236	$ 9,000	$ (6,764)
Other	-	-	1,361	(1,361)
Total Expenditures	-	2,236	$ 10,361	$ (8,125)
Receipts Over (Under) Expenditures	350	(2,236)		
Unencumbered Cash, Beginning	9,286	9,636		
Unencumbered Cash, Ending	$ 9,636	$ 7,400		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Student sales - lunch	$ 13,361	$ 6,713	$ 12,953	$ (6,240)
Student sales - breakfast	2,216	819	1,862	(1,043)
Adult sales	4,282	4,775	7,878	(3,103)
Interest on idle funds	4,686	558	-	558
State aid	26,363	495	428	67
Federal aid	4,766	44,428	27,021	17,407
Miscellaneous reimbursements	480	-	-	-
Transfer from Supplemental General Fund	7,000	1,000	6,000	(5,000)
Total Receipts	63,154	58,788	$ 56,142	$ 2,646
Expenditures:				
Operations and Maintenance -				
Non-certified salaries	(8,472)	-	$ -	$ -
Food Service Operation -				
Non-certified salaries	26,128	26,759	35,197	(8,438)
Insurance	-	-	2,000	(2,000)
Social Security	1,609	2,028	50	1,978
Other employee benefits	25	25	-	25
Food and milk	34,101	31,020	37,000	(5,980)
Supplies	2,926	238	3,000	(2,762)
Property and equipment	82	-	-	-
Other	-	5,796	100	5,696
Total Expenditures	56,399	65,866	$ 77,347	$ (11,481)
Receipts Over (Under) Expenditures	6,755	(7,078)		
Unencumbered Cash, Beginning	14,450	21,205		
Unencumbered Cash, Ending	$ 21,205	$ 14,127		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 4,200	$ -	$ -	$ -
State aid	144	71	600	(529)
Total Receipts	4,344	71	$ 600	$ (529)
Expenditures:				
Instructional Support Staff -				
Professional Services		264	$ 2,000	$ (1,736)
Books and periodicals	422	-	1,000	(1,000)
Instructional Software		-	444	(444)
Miscellaneous	85	35	1,500	(1,465)
Total Expenditures	507	299	$ 4,944	$ (4,645)
Receipts Over (Under) Expenditures	3,837	(228)		
Unencumbered Cash, Beginning	507	4,344		
Unencumbered Cash, Ending	$ 4,344	$ 4,116		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 127,234	$ 123,741	$ 147,314	$ (23,573)
Transfer from Supplemental General Fund	89,640	34,692	-	34,692
Miscellaneous reimbursements	12,873	1,450	-	1,450
Total Receipts	229,747	159,883	$ 147,314	$ 12,569
Expenditures:				
Instruction -				
Non-certified salaries	36,129	34,678	$ 40,000	$ (5,322)
Insurance	-	-	2,900	(2,900)
Social Security	2,571	2,623	61	2,562
Other employee benefits	35	32	-	32
Payments to Special Education Coop	157,804	155,630	172,000	(16,370)
General supplemental teaching supplies	103	-	-	-
Student Transportation Services -				
Other	-	147	36,478	(36,331)
Total Expenditures	196,642	193,110	$ 251,439	$ (58,329)
Receipts Over (Under) Expenditures	33,105	(33,227)		
Unencumbered Cash, Beginning	71,020	104,125		
Unencumbered Cash, Ending	$ 104,125	$ 70,898		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Sources - KPERS	$ 81,996	$ 83,223	$ 94,168	$ (10,945)
Expenditures:				
Employee Benefits -				
Instruction	64,354	65,458	$ 65,909	$ (451)
Instructional Staff	-	-	6,592	(6,592)
General Administration	7,535	7,559	12,322	(4,763)
School Administration	10,107	10,206	-	10,206
Operations and Maintenance	-	-	6,347	(6,347)
Food Service Operation	-	-	2,998	(2,998)
Total Expenditures	81,996	83,223	$ 94,168	$ (10,945)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue:				
Ad valorem property	$ 2,184	$ 1,797	$ 1,689	$ 108
Delinquent tax	-	2	21	(19)
Motor vehicle tax	97	77	67	10
Mineral production tax	1	11	-	11
Recreational vehicle tax	1	-	1	(1)
Miscellaneous Income	200	-	-	-
Total Receipts	2,483	1,887	$ 1,778	$ 109
Expenditures:				
Summer program expenses	2,389	1,483	$ 9,846	$ (8,363)
Receipts Over (Under) Expenditures	94	404		
Unencumbered Cash, Beginning	7,975	8,069		
Unencumbered Cash, Ending	$ 8,069	$ 8,473		

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Coronavirus Relief Federal aid	$ -	$ 90,798
State aid	-	10,591
Total Receipts	-	101,389
Expenditures:		
Instruction -		
Reep grant	-	10,591
Coronavirus Relief Federal aid expenses	-	90,798
Total Expenditures	-	101,389
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE I

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ -	$ 28,179
Total Receipts	-	28,179
Expenditures:		
Teacher salary	-	24,378
Fringe benefits	-	(1,158)
Social security	-	1,182
Unemployment	-	14
Instructional supplies	-	3,533
Admin aide salary	-	230
Total Expenditures	-	28,179
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ -	$ 1,962
Expenditures:		
Instruction -		
Reap salary	-	226
Title II-teacher quality	-	3,097
Total Expenditures	-	3,323
Receipts Over (Under) Expenditures	-	(1,361)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash (Deficit), Ending	$ -	$ (1,361)

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Expenditures:		
Outgoing Transfers -		
Transfer to Supplemental General Fund	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	213,240	213,240
Unencumbered Cash, Ending	$ 213,240	$ 213,240

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Student fees	$ 211	$ 2,495
Transfer from Supplemental General Fund	9,500	-
Total Receipts	9,711	2,495
Expenditures:		
Purchase of textbooks	10,676	1,657
Receipts Over (Under) Expenditures	(965)	838
Unencumbered Cash, Beginning	12,774	11,809
Unencumbered Cash, Ending	$ 11,809	$ 12,647

Triplains Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Miscellaneous revenue	$ 42,965	$ 10,470
Expenditures:		
Instruction -		
Supplies	1,059	694
Property and equipment	8,712	2,499
Purchased professional services	-	20
Other	1,035	2,470
Total Expenditures	10,806	5,683
Receipts Over (Under) Expenditures	32,159	4,787
Unencumbered Cash, Beginning	12,494	44,653
Unencumbered Cash, Ending	$ 44,653	$ 49,440

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Winona, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - AGENCY FUNDS - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Class of 2019	$ 1,314	$ -	$ -	$ 1,314
Class of 2020	787	75	150	712
Class of 2021	20,095	9,695	29,584	206
Class of 2022	14,205	22,272	12,274	24,203
Class of 2023	39	-	-	39
Class of 2024	-	7,838	5,704	2,134
Kayettes	1,668	4,357	4,362	1,663
Pep Club	319	-	134	185
Student Council	2,365	100	828	1,637
Music	2,185	-	36	2,149
T-Club	50	2,392	2,408	34
Yearbook	8,165	6,020	998	13,187
Cheerleaders	2,650	5,572	3,498	4,724
Greenhouse	760	-	-	760
Jr High Cheerleaders	190	-	-	190
Total Student Organization Funds	$ 54,792	$ 58,321	$ 59,976	$ 53,137

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Winona, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH - DISTRICT ACTIVITY FUNDS
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics	$ 3,802	$ 16,227	$ 18,489	$ 1,540	$ -	$ 1,540
Total District Activity Funds	$ 3,802	$ 16,227	$ 18,489	$ 1,540	$ -	$ 1,540