Unified School District Number 227
Jetmore, Kansas

For the Year June 30, 2022

Unified School District Number 227
Jetmore, Kansas
Financial Statement
For the Year June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education
Unified School District Number 227
Jetmore, Kansas 67854

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Unified School District Number 227 which comprise the statement of receipts, expenditures and unencumbered cash as of June 30, 2022, and the related notes to the financial statement.

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 section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 227, as of June 30, 2022, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 227, as of June 30, 2022, 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* as described in Note 1.

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unified School District Number 227, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinions on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 227, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 227's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial double shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Unified School District Number 227's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District Number 227's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 expenditures - agency funds, schedule of 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 the Unified School District Number 227 as of and for the year ended June 30, 2021 (not presented herein), and have issued our reported thereon dated October 4, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 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/oar/municipal-services. The 2021 actual column (2021 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 the purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Dirks, Anthony & Duncan L.L.C

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

October 28, 2022

Unified School District Number 227
Jetmore, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year June 30, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 2,633,200	$ 2,633,200	$ -	$ 409	$ 409
Supplemental General	70,257	897,454	863,407	104,304	123,046	227,350
Special Purpose Funds:						
At-Risk (K-12)	53,592	280,000	152,458	181,134	15,727	196,861
Bilingual Education	28,347	5,000	-	33,347	-	33,347
Capital Outlay	718,908	573,838	518,123	774,623	30,901	805,524
Driver's Training	5,690	630	2,829	3,491	-	3,491
Food Service	63,862	229,418	227,306	65,974	117	66,091
Professional Development	5,490	-	-	5,490	-	5,490
Parents Education	16,486	-	-	16,486	-	16,486
Special Education	510,999	226,015	331,972	405,042	-	405,042
Career and Postsecondary Education	74,175	20,000	54,418	39,757	-	39,757
KPERS Special Retirement	-	299,980	299,980	-	-	-
Contingency Reserve	250,000	25,000	-	275,000	-	275,000
Textbook Rental	14,467	-	831	13,636	-	13,636
Recreation	4,200	59,567	63,767	-	-	-
Federal Funds	(34,403)	143,000	156,853	(48,256)	5,533	(42,723)
Gifts and Grants	8,990	750	-	9,740	-	9,740
District Activity	(6,437)	72,122	76,915	(11,230)	-	(11,230)
Bond and Interest Fund:						
Bond and Interest	1,037,752	432,287	367,075	1,102,964	-	1,102,964
Related Municipal Entities:						
Recreation Commission	46,934	63,767	53,372	57,329	-	57,329
Total Reporting Entity (Excluding Agency Funds)	$ 2,869,309	$ 5,962,028	$ 5,802,506	$ 3,028,831	$ 175,733	$ 3,204,564

Composition of Cash	
District Checking	$ 1,966,291
Money Market	1,049,502
Certificate of Deposits	200,000
Scholarship Accounts	218,427
High School	8,474
Grade School	5,933
Subtotal	3,448,627
Less: Agency Funds - Per Schedules 3	(244,063)
Total Composition of Cash	$ 3,204,564

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

UNIFIED SCHOOL DISTRICT, NUMBER 227
Jetmore, Kansas
Notes to the Financial Statement
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

Unified School District, Number 227, Jetmore, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board. This regulatory financial statement presents Unified School District, Number 227 (the District), the municipality but does not include its related municipal entities. The related municipal entities are included in the District's reporting entity because it was established to benefit the District and/or its constituents.

1. Recreation Commission – Hodgeman County Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body, but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

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 Fund – 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 acquisition or construction of major capital facilities or equipment.

Business Funds – 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 fund, 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 basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the 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 amendment 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 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 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 projects funds, trust funds and the following special purpose funds:

Textbook Fund, Contingency Reserve Fund, Federal Funds and Gift and Grants Funds.

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

e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2022, in the amount of $339 are classified as reimbursed expenses in the General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

NOTE 2 – RELATED PARTY TRANSACTIONS

Unified School District Number 227 is the taxing authority for the Hodgeman County Recreation Commission. During the fiscal year ended June 30, 2022, the District levied a total tax of 1.5 mills for the Recreation Commission and the Recreation Commission Employee Benefits Fund, which is in turn appropriated to the Hodgeman County Recreation Commission. Also, there is an information agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

NOTE 3 – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $112,243 subsequent to June 30, 2022 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, 2022.

NOTE 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 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 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 designated "peak periods".

At June 30, 2022 the carrying amount of the District's deposits, including certificates of deposit, was $3204,564 and the bank balance was $3,360,848. 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 the remaining balance was collateralized with securities held by the pledging financial 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. The District had no investments of this type at June 30, 2022.

NOTE 5 – RETIREMENT 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 before 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 contribution are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

NOTE 5 – RETIREMENT PLAN, CONTINUED

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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. The 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 schedule 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 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 $299,980 for the year ended June 30, 2022.

Net Pension Liability
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,358,340. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contribution 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

NOTE 6 – 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 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.* The District allows employees to accumulate 70 days of unused sick leave. For employees with 10 years of service or more; unused sick days will be paid out upon the employee's separation from the District.

NOTE 7 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District had a budget violation in Driver's Training and Food Service for $125 and $3,106, respectively.

There were no other cash law violations or budget law violations for the year ending June 30, 2022.

NOTE 8 – COMPLIANCE WITH KANSAS STATUTES

Reference made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and interpretation by legal repetition of the District.

The District did not make the mandatory purchases from the blind and severely disabled Kansas Industries are required by K.S.A 75-3317.

NOTE 9 – LONG TERM DEBT

Changes in long–term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions Payments	Balance End of Year	Interest Paid
General Obligation (GO) Bonds:									
2018 Series	3.0 - 4.0%	5/3/2018	3,370,000	8/1/2029	$ 2,855,000	$ -	$ 275,000	$ 2,580,000	$ 92,075

Current maturities of long–term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Fiscal Year						
	2023	2024	2025	2026	2027	2028-2029	**Totals**
PRINCIPAL							
Series 2018	$ 285,000	$ 295,000	$ 305,000	315,000	325,000	1,055,000	$ 2,580,000
INTEREST							
Series 2018	83,675	74,975	65,975	56,675	47,075	64,300	392,675
Total Principal and Interest	$ 368,675	$ 369,975	$ 370,975	$ 371,675	$ 372,075	$ 1,119,300	$ 2,972,675

NOTE 10 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

Fund Transferred From:	Fund Transferred To:	Regulatory Authority	Amount
General	Capital Outlay	K.S.A. 72-6428	$ 210,086
General	Special Education	K.S.A. 72-6428	211,256
General	Contingency Reserve	K.S.A. 72-6428	25,000
General	At-Risk (K-12)	K.S.A. 72-6428	154,827
Supplemental General	Bilingual	K.S.A. 72-6433	5,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	125,173
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	20,000

NOTE 11 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

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 any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage in the 2022 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management’s evaluation concluded that there are no subsequent events that are required to be recognized, but one event is to be disclosed in this financial statement.

On August 1, 2022, the District paid D.V. Douglass Roofing, Inc. $53,842.50 for repair work.

Unified School District Number 227

Jetmore, Kansas

Regulatory Required Supplemental Information

Schedule 1

Unified School District Number 227
Jetmore, Kansas
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
Budgeted Funds Only
For the Year June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment For Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 2,766,187	$ (133,326)	$ 339	$ 2,633,200	$ 2,633,200	$ -
Supplemental General	879,163	(15,756)	-	863,407	863,407	-
Special Purpose Funds:						
Capital Outlay	525,000			525,000	518,123	(6,877)
At Risk (K-12)	226,650			226,650	152,458	(74,192)
Bilingual Education	10,550			10,550	-	(10,550)
Career and Postsecondary Education	72,200			72,200	54,418	(17,782)
Special Education	347,410			347,410	331,972	(15,438)
Driver's Training	2,704			2,704	2,829	125
Food Service	224,200			224,200	227,306	3,106
Recreation	75,000			75,000	63,767	(11,233)
Professional Development	5,490			5,490	-	(5,490)
KPERS	349,548			349,548	299,980	(49,568)
Parents Education	-			-	-	-
Bond and Interest Fund:						
Bond and Interest	367,075			367,075	367,075	-
Related Municipal Entities:						
Recreation Commission	75,000			75,000	53,372	(21,628)

Unified School District Number 227
Jetmore, Kansas
General Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 14,488	$ 4,730	$ -	4,730
General State Aid	2,318,745	2,416,875	2,515,539	(98,664)
State Special Education Aid	237,075	211,256	250,648	(39,392)
Reimbursed Expenses	2,862	339	-	339
Total Receipts	2,573,170	2,633,200	$ 2,766,187	$ (132,987)
Expenditures				
Instruction	1,428,574	1,477,071	1,530,553	(53,482)
Student Support Services	61,571	62,991	64,455	(1,464)
Instructional Support Services	62,866	63,069	65,450	(2,381)
General Administration	168,152	192,647	176,830	15,817
School Administration	120,965	126,846	126,100	746
Operations and Maintenance	114,156	3,970	119,800	(115,830)
Vehicle Operating Services	102,018	105,437	106,700	(1,263)
Fund Transfers	520,090	601,169	576,299	24,870
Adjustment to Comply with Legal Max			(133,326)	133,326
Legal General Fund Budget	2,578,392	2,633,200	2,632,861	339
Adjustment for Qualifying Budget Credits			339	(339)
Excess Funds Remitted to State			-	-
Total Expenditures	2,578,392	2,633,200	$ 2,633,200	-
Receipts Over (Under) Expenditures	(5,222)	-		$ (132,987)
Unencumbered Cash, Beginning	5,222	-		
Unencumbered Cash, Ending	$ -	$ -		

Schedule 2-2

Unified School District Number 227
Jetmore, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 717,856	$ 794,691	$ 822,706	$ (28,015)
Back Tax Collections	8,272	7,843	1,836	6,007
Motor Vehicle Tax Collections	44,283	51,439	51,244	195
Recreational Vehicle Tax Collections	1,095	796	872	(76)
Supplemental State Aid	26,816	39,112	39,826	(714)
Miscellaneous	42	3,573	-	3,573
Total Receipts	798,364	897,454	$ 916,484	$ (19,030)
Expenditures				
Instruction	147,887	281,793	136,000	145,793
Student Support Services	2,044	6,478	3,000	3,478
General Administration	89,064	115,956	107,000	8,956
School Administration	-	-	-	-
Operations and Maintenance	176,345	213,586	212,000	1,586
Vehicle Operating Services	67,256	95,421	141,000	(45,579)
Transfers Out	325,121	150,173	280,163	(129,990)
Adjustment to Comply with Legal Max			(15,756)	15,756
Legal Supplemental Fund Budget	807,717	863,407	863,407	-
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	807,717	863,407	$ 863,407	-
Receipts Over (Under) Expenditures	(9,353)	34,047		$ (19,030)
Unencumbered Cash, Beginning	79,610	70,257		
Unencumbered Cash, Ending	$ 70,257	$ 104,304		

Unified School District Number 227
Jetmore, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 294,753	$ 306,430	$ 287,295	$ 19,135
Back Tax Collections	3,213	3,111	766	2,345
Motor Vehicle Tax Collections	22,306	21,097	21,091	6
Recreational Vehicle Tax Collections	438	327	359	(32)
Transfers In	145,370	210,086	36,299	173,787
Interest	4,817	3,513	-	3,513
Miscellaneous	14,298	29,274	5,000	24,274
Total Receipts	485,195	573,838	$ 350,810	$ 223,028
Expenditures				
Instruction	23,620	959	31,000	(30,041)
General Administration	27,113	63,389	30,000	33,389
School Administration	2,060	-	4,000	(4,000)
Operations & Maintenance	-	113,490	-	113,490
Transportation	-	150,527	-	150,527
Facility Acquisition & Construction Services	278,357	189,758	460,000	(270,242)
Total Expenditures	331,150	518,123	$ 525,000	(6,877)
Receipts Over (Under) Expenditures	154,045	55,715		$ 229,905
Unencumbered Cash, July 1	564,863	718,908		
Unencumbered Cash, June 30	$ 718,908	$ 774,623		

Schedule 2-4

Unified School District Number 227
Jetmore, Kansas
At-Risk Fund (K-12)
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 170,126	$ 280,000	$ 310,163	$ (30,163)
Total Receipts	170,126	280,000	$ 310,163	$ (30,163)
Expenditures				
Instruction	177,368	149,444	226,650	(77,206)
Student Support Services	-	3,014	-	3,014
Total Expenditures	177,368	152,458	$ 226,650	(74,192)
Receipts Over (Under) Expenditures	(7,242)	127,542		$ 44,029
Unencumbered Cash, July 1	60,834	53,592		
Unencumbered Cash, June 30	$ 53,592	$ 181,134		

Unified School District Number 227
Jetmore, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 5,000	$ 5,000	$ 10,000	$ (5,000)
Total Receipts	5,000	5,000	$ 10,000	$ (5,000)
Expenditures				
Instruction	-	-	10,550	(10,550)
Total Expenditures	-	-	$ 10,550	(10,550)
Receipts Over (Under) Expenditures	5,000	5,000		$ 5,550
Unencumbered Cash, July 1	23,347	28,347		
Unencumbered Cash, June 30	$ 28,347	$ 33,347		

Schedule 2-6

Unified School District Number 227
Jetmore, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 72,298	$ 20,000	$ 20,000	$ -
Total Receipts	72,298	20,000	$ 20,000	$ -
Expenditures				
Instruction	53,040	54,418	72,200	(17,782)
Total Expenditures	53,040	54,418	$ 72,200	(17,782)
Receipts Over (Under) Expenditures	19,258	(34,418)		$ 17,782
Unencumbered Cash, July 1	54,917	74,175		
Unencumbered Cash, June 30	$ 74,175	$ 39,757		

Unified School District Number 227
Jetmore, Kansas
Special Education Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 237,075	$ 211,256	$ 250,648	$ (39,392)
State Funds	-	1,158	-	1,158
ESSER II Federal Funds	-	11,054	-	11,054
Miscellaneous Income	1,826	2,547	1,900	647
Transfers In	159,995	-	199,352	(199,352)
Total Receipts	398,896	226,015	$ 451,900	$ (225,885)
Expenditures				
Payments to Coop - Assessments	332,264	331,972	347,410	(15,438)
Total Expenditures	332,264	331,972	$ 347,410	(15,438)
Receipts Over (Under) Expenditures	66,632	(105,957)		$ (210,447)
Unencumbered Cash, July 1	444,367	510,999		
Unencumbered Cash, June 30	$ 510,999	$ 405,042		

Schedule 2-8

Unified School District Number 227
Jetmore, Kansas
Driver's Training Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 714	$ 630	$ 2,400	$ (1,770)
Transfers In	5,000	-	-	-
Total Receipts	5,714	630	$ 2,400	$ (1,770)
Expenditures				
Instruction	2,640	2,829	2,704	125
Total Expenditures	2,640	2,829	$ 2,704	125
Receipts Over (Under) Expenditures	3,074	(2,199)		$ (1,895)
Unencumbered Cash, July 1	2,616	5,690		
Unencumbered Cash, June 30	$ 5,690	$ 3,491		

Unified School District Number 227
Jetmore, Kansas
Food Service Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 3,789	$ 1,775	$ 1,600	$ 175
Federal Aid	143,123	225,819	211,200	14,619
Transfers In	35,000	-	30,000	(30,000)
Student Meal Receipts	16,450	-	-	-
Adult Meal Receipts	1,387	1,824	-	1,824
Total Receipts	199,749	229,418	$ 242,800	$ (13,382)
Expenditures				
Food Service Operation	196,644	227,306	224,200	3,106
Total Expenditures	196,644	227,306	$ 224,200	3,106
Receipts Over (Under) Expenditures	3,105	2,112		$ (16,488)
Unencumbered Cash, July 1	60,757	63,862		
Unencumbered Cash, June 30	$ 63,862	$ 65,974		

Schedule 2-10

Unified School District Number 227
Jetmore, Kansas
Recreation Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 55,299	$ 54,676	$ 51,485	$ 3,191
Back Tax Collections	547	591	143	448
Motor Vehicle Tax Collections	4,183	4,238	3,959	279
Recreational Vehicle Tax Collections	82	62	67	(5)
Miscellaneous	118	-	-	-
Total Receipts	60,229	59,567	$ 55,654	$ 3,913
Expenditures				
Recreation Commission	75,000	63,767	75,000	(11,233)
Total Expenditures	75,000	63,767	$ 75,000	(11,233)
Receipts Over (Under) Expenditures	(14,771)	(4,200)		$ 15,146
Unencumbered Cash, July 1	18,971	4,200		
Unencumbered Cash, June 30	$ 4,200	$ -		

Unified School District Number 227
Jetmore, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,537	$ -	$ -	$ -
Total Receipts	2,537	-	$ -	$ -
Expenditures				
Instructional Support Staff	-	-	5,490	(5,490)
Total Expenditures	-	-	$ 5,490	(5,490)
Receipts Over (Under) Expenditures	2,537	-		$ 5,490
Unencumbered Cash, July 1	2,953	5,490		
Unencumbered Cash, June 30	$ 5,490	$ 5,490		

Schedule 2-12

Unified School District Number 227
Jetmore, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Sources - KPERS	$ 276,323	$ 299,980	$ 349,548	$ (49,568)
Total Receipts	276,323	299,980	$ 349,548	$ (49,568)
Expenditures				
Employee Benefits	276,323	299,980	349,548	(49,568)
Total Expenditures	276,323	299,980	$ 349,548	(49,568)
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 227
Jetmore, Kansas
Parent Education Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ -	$ -	$ -	$ -
State of Kansas	-	-	-	-
Total Receipts	-	-	$ -	$ -
Expenditures				
Student Support Services	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	16,486	16,486		
Unencumbered Cash, June 30	$ 16,486	$ 16,486		

Schedule 2-14

Unified School District Number 227
Jetmore, Kansas
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year
Receipts		
Miscellaneous	$ 596	$ -
Total Receipts	596	-
Expenditures		
Textbooks	-	831
Total Expenditures	-	831
Receipts Over (Under) Expenditures	596	(831)
Unencumbered Cash, July 1	13,871	14,467
Unencumbered Cash, June 30	$ 14,467	$ 13,636

Unified School District Number 227
Jetmore, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year	Current Year
Receipts		
Transfers In	$ 15,347	$ 25,000
Total Receipts	15,347	25,000
Expenditures		
Transfers Out	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	15,347	25,000
Unencumbered Cash, July 1	234,653	250,000
Unencumbered Cash, June 30	$ 250,000	$ 275,000

Schedule 2-16

Unified School District Number 227
Jetmore, Kansas
Federal Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year June 30, 2022

	Title I	Title II	Title IVA	Federal REAP	ESSER I & II	Total Actual
Receipts:						
Federal Aid	$ 70,504	$ 15,700	$ 23,360	$ 33,436	$ -	$ 143,000
Total Receipts	70,504	15,700	23,360	33,436	-	143,000
Expenditures						
Instruction	70,504	15,700	23,360	-	18,787	128,351
Student Support Service	-	-	-	-	1,616	1,616
General Administration	-	-	-	-	3,233	3,233
School Administration	-	-	-	-	3,233	3,233
Operations & Maintenance	-	-	-	-	3,233	3,233
Transportation Services	-	-	-	-	12,122	12,122
Food Service	-	-	-	-	5,065	5,065
Total Expenditures	70,504	15,700	23,360	-	47,289	156,853
Receipts Over (Under) Expenditures	-	-	-	33,436	(47,289)	(13,853)
Unencumbered Cash, July 1	-	-	-	(34,403)	-	(34,403)
Unencumbered Cash, June 30	$ -	$ -	$ -	$ (967)	$ (47,289)	$ (48,256)

Unified School District Number 227
Jetmore, Kansas
Gifts and Grants Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Contributions/Grants	$ 5,144	$ 750
Total Receipts	5,144	750
Expenditures		
Instruction	1,540	-
Total Expenditures	1,540	-
Receipts Over (Under) Expenditures	3,604	750
Unencumbered Cash, July 1	5,386	8,990
Unencumbered Cash, June 30	$ 8,990	$ 9,740

Schedule 2-18

Unified School District Number 227
Jetmore, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 398,552	$ 397,604	$ 372,053	$ 25,551
Back Tax Collections	5,319	5,488	1,032	4,456
Motor Vehicle Tax Collections	28,864	28,712	28,240	472
Recreational Vehicle Tax Collections	626	483	480	3
Total Receipts	433,361	432,287	$ 401,805	$ 30,482
Expenditures				
Bond Principal and Interest Payments	370,250	367,075	367,075	-
Total Expenditures	370,250	367,075	$ 367,075	-
Receipts Over (Under) Expenditures	63,111	65,212		$ 30,482
Unencumbered Cash, July 1	974,641	1,037,752		
Unencumbered Cash, June 30	$ 1,037,752	$ 1,102,964		

Unified School District Number 227
Jetmore, Kansas
Recreation Commission General Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Appropriation	$ 75,000	$ 63,767	$ 56,270	$ 7,497
Total Receipts	75,000	63,767	$ 56,270	$ 7,497
Expenditures				
Salaries	21,965	20,912	75,000	(54,088)
Utilities and Telephone	1,771	1,960	-	1,960
Supplies	10,399	8,157	-	8,157
Purchased Professional Services	11,584	18,796	-	18,796
Capital Outlay	-	-	-	-
Insurance and Bonds	2,909	3,297	-	3,297
Recreation Donations	437	250	-	250
Total Expenditures	49,065	53,372	$ 75,000	(21,628)
Receipts Over (Under) Expenditures	25,935	10,395		$ 29,125
Unencumbered Cash, July 1	20,999	46,934		
Unencumbered Cash, June 30	$ 46,934	$ 57,329		

Schedule 3

Unified School District Number 227
Jetmore, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School Student Organizations:				
Girls Basketball Club	$ 159	$ -	$ -	$ 159
Band Club	11	-	-	11
High School Cheerleaders	205	6,724	11,148	(4,219)
FFA	9,486	24,441	28,599	5,328
Student Council	1,031	3,678	3,109	1,600
Kays	1,329	1,419	1,372	1,376
Jetmore Pride	3,913	5,503	6,639	2,777
Middle School Cheerleaders	924	1,255	1,584	595
Scholars Bowl	56	440	304	192
Reading Counts	4	-	-	4
Freshman 2024	185	175	100	260
Juniors 2022	2,249	1,156	3,405	-
Boys Basketball Club	856	327	1,211	(28)
Vocal Music Club	192	2,275	2,432	35
MS Pride	621	225	25	821
FFA Farm	-	-	-	-
Art Club	489	-	-	489
Seniors 2021	3,218	-	2,993	225
HS Volleyball	232	-	-	232
HS Football	211	-	-	211
High School Woods	126	-	-	126
HS Golf Club	577	499	-	1,076
Sophomores 2023	1,140	34,967	26,102	10,005
Forensics Club	861	417	1,924	(646)
A & P Class	1,056	(1,056)	-	-
Subtotal High School Student Organizations	29,131	82,445	90,947	20,629
Grade School Student Organizations:				
Book Fair	-	-	150	(150)
Clearing	1,018	-	-	1,018
Box Tops	955	71	321	705
Vending	180	-	-	180
AR	3,307	-	52	3,255
Subtotal Grade School Student Organizations	5,460	71	523	5,008
Scholarships				
Stoecker Scholarship	2,579	3	-	2,582
L.E. Ford Memorial Scholarship	718	1	-	719
Clark S Carlile Scholarship	211,627	4,998	1,500	215,125
Subtotal Scholarships	214,924	5,002	1,500	218,426
Total Agency Funds	$ 249,515	$ 87,518	$ 92,970	$ 244,063

Unified School District Number 227
Jetmore, Kansas
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School Activity						
High School Gate Receipts	$ (5,993)	$ 30,291	$ 37,332	$ (13,034)	$ -	$ (13,034)
User Fees	-	15,433	15,433	-	-	-
Petty Cash	(499)	5,269	4,018	752	-	752
Lunch Fees	-	783	783	-	-	-
Sales Tax	196	7,803	7,874	125	-	125
Subtotal	(6,296)	59,600	65,461	(12,157)	-	(12,157)
Grade School						
Lunch Fees	-	1,817	1,808	9	-	9
Enrollment Fees	-	5,518	5,518	-	-	-
Library/Media Center	153	3,351	3,315	189	-	189
Petty Cash	(294)	1,836	813	729	-	729
Subtotal	(141)	12,522	11,454	927	-	927
Total District Activity	$ (6,437)	$ 72,122	$ 76,915	$ (11,230)	$ -	$ (11,230)