Unified School District Number 227

Jetmore, Kansas

FINANCIAL STATEMENT

WITH REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2025

Unified School District Number 227
Jetmore, Kansas
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For the Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

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

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, 2025, and the related notes to the financial statement.

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, 2025, 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.

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, 2025, or changes in net position, or cash flows thereof for the year then ended.

Basis for 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.

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 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 Statements

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.

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, 2024 (not presented herein), and have issued our reported thereon dated October 18, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2024 (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

2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Medill and Thooft, CPA

MEDILL & THOOFT, CPA
Ulysses, Kansas

October 17, 2025

Unified School District Number 227
Jetmore, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 2,898,394	$ 2,898,394	$ -	$ 79,397	$ 79,397
Supplemental General	93,248	939,594	986,967	45,875	83,758	129,633
Special Purpose Funds:						
At-Risk (K-12)	215,860	243,407	190,405	268,862	12,861	281,723
Bilingual Education	1,039	1,086	-	2,125	-	2,125
Capital Outlay	1,068,000	479,381	721,389	825,992	65,120	891,112
Driver's Training	2,661	1,450	2,080	2,031	-	2,031
Food Service	63,360	263,797	288,276	38,881	-	38,881
Professional Development	5,490	-	-	5,490	-	5,490
Parents Education	8,074	-	-	8,074	-	8,074
Special Education	317,346	294,450	354,506	257,290	-	257,290
Career and Postsecondary Education	7,992	61,502	69,494	-	-	-
KPERS Special Retirement	-	275,696	275,696	-	-	-
Contingency Reserve	275,000	-	-	275,000	-	275,000
Textbook Rental	40,000	-	40,000	-	-	-
Recreation	-	70,172	70,172	-	-	-
Federal Funds	(8,917)	294,113	285,196	-	300	300
Gifts and Grants	5,297	-	2,902	2,395	-	2,395
District Activity	(4,383)	152,214	137,309	10,522	-	10,522
Bond and Interest Fund:						
Bond and Interest	1,388,195	398,656	370,975	1,415,876	-	1,415,876
Related Municipal Entities:						
Recreation Commission	102,515	70,172	65,740	106,947	-	106,947
Total Reporting Entity (Excluding Agency Funds)	$ 3,580,777	$ 6,444,084	$ 6,759,501	$ 3,265,360	$ 241,436	$ 3,506,796

Composition of Cash	
Checking	$ 2,228,833
Money Market	1,108,176
Certificate of Deposits	425,540
Subtotal	3,762,549
Less: Agency Funds - Per Schedules 3	(255,753)
Total Composition of Cash	$ 3,506,796

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, 2025

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.

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. District budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did not hold a revenue neutral rate hearing for this year.

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, 2025, in the amount of $2,827 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, 2025, the District levied a total tax of 1.500 mills for the Recreation Commission and the

NOTE 2 – RELATED PARTY TRANSACTIONS, CONTINUED

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 – 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, 2025 the carrying amount of the District's deposits, including certificates of deposit, was $3,506,796 and the bank balance was $4,163,633. 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, 2025.

NOTE 4 – 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

NOTE 4 – RETIREMENT PLAN, CONTINUED

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.

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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billon from the State General Fund directly to KPERS in Fiscal Years 2022 and 2024. The first $253.9 million paid off outstanding accounts receivable for KEPRS-School employer contributions withheld in Fiscal year 2017 and Fiscal year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal year, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfer in Fiscal Year 2024, which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $275,696 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $2,389,648. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. 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 5 – 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.

NOTE 5 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS, CONTINUED

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 6 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The District had a budget violation in Capital Outlay and Food Service for $21,389 and $16,596, respectively.

A public work contract exceeding $100,000 was not properly bonded as required by K.S.A. 60-1111.

There were no other cash law violations or budget law violations for the year ending June 30, 2025.

NOTE 7 – LONG TERM DEBT

Changes in long–term liabilities for the District for the year ended June 30, 2025, 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	$ 2,000,000	$ -	$ 305,000	$ 1,695,000	$ 65,975

Current maturities of long–term debt and interest for the next years through maturity are as follows:

	Fiscal Year					
	2026	2027	2028	2029	2030	**Totals**
PRINCIPAL	$ 315,000	$ 325,000	$ 340,000	$ 350,000	$ 365,000	$ 1,695,000
INTEREST	56,675	47,075	35,400	21,600	7,300	168,050
Total Principal and Interest	$ 371,675	$ 372,075	$ 375,400	$ 371,600	$ 372,300	$ 1,863,050

NOTE 8 – 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	$ 86,377
General	Special Education	K.S.A. 72-979 & 72-6420	219,998
General	At-Risk (K-12)	K.S.A. 72-6428	182,314
General	Career and Postsecondary Education	K.S.A. 72-6428	61,502
General	Food Service	K.S.A. 72-6428	95,000
Supplemental General	Bilingual	K.S.A. 72-6433	1,086
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	61,093
Supplemental General	Special Education	K.S.A. 72-6433	71,186

NOTE 9 – 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 2025 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

NOTE 10 – 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 or disclosed in this financial statement.

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 Ended June 30, 2025

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	$ 3,174,096	$ (278,529)	$ 2,827	$ 2,898,394	$ 2,898,394	$ -
Supplemental General	1,028,218	(41,251)	-	986,967	986,967	-
Special Purpose Funds:						
Capital Outlay	700,000		-	700,000	721,389	21,389
At Risk (K-12)	284,800			284,800	190,405	(94,395)
Bilingual Education	13,983			13,983	-	(13,983)
Career and Postsecondary Education	78,050			78,050	69,494	(8,556)
Special Education	508,553			508,553	354,506	(154,047)
Driver's Training	2,155			2,155	2,080	(75)
Food Service	271,680			271,680	288,276	16,596
Recreation	75,000			75,000	70,172	(4,828)
Professional Development	-			-	-	-
KPERS	325,015			325,015	275,696	(49,319)
Parents Education	-			-	-	-
Bond and Interest Fund:						
Bond and Interest	370,975			370,975	370,975	-
Related Municipal Entities:						
Recreation Commission	75,000			75,000	65,740	(9,260)

Unified School District Number 227
Jetmore, Kansas
General Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 26,820	$ 28,343	$ 30,000	$ (1,657)
General State Aid	2,605,496	2,647,226	2,817,748	(170,522)
State Special Education Aid	232,228	219,998	326,348	(106,350)
Reimbursed Expenses	3,098	2,827	-	2,827
Total Receipts	3,867,642	2,898,394	$ 3,174,096	$ (275,702)
Expenditures				
Instruction	1,421,193	1,618,589	1,573,000	45,589
Student Support Services	67,927	70,043	71,060	(1,017)
Instructional Support Services	68,111	69,707	70,250	(543)
General Administration	208,553	254,506	257,190	(2,684)
School Administration	145,092	145,947	145,130	817
Operations and Maintenance	4,790	2,879	-	2,879
Vehicle Operating Services	101,982	91,532	107,600	(16,068)
Fund Transfers	849,991	645,191	949,866	(304,675)
Adjustment to Comply with Legal Max			(278,529)	278,529
Legal General Fund Budget	2,867,642	2,898,394	2,895,567	2,827
Adjustment for Qualifying Budget Credits			2,827	(2,827)
Total Expenditures	2,867,642	2,898,394	$ 2,898,394	-
Receipts Over (Under) Expenditures	-	-		$ (275,702)
Unencumbered Cash, Beginning	-	-		
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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 795,438	$ 821,075	$ 900,837	$ (79,762)
Back Tax Collections	13,519	22,459	-	22,459
Motor Vehicle Tax Collections	55,264	51,764	51,496	268
Recreational Vehicle Tax Collections	664	552	1,824	(1,272)
Supplemental State Aid	63,008	40,367	42,054	(1,687)
Miscellaneous	-	3,377	1,200	2,177
Total Receipts	927,893	939,594	$ 997,411	$ (57,817)
Expenditures				
Instruction	137,248	262,507	237,132	25,375
Student Support Services	479	6,899	510	6,389
General Administration	177,326	114,859	156,492	(41,633)
School Administration	19	2,739	-	2,739
Operations and Maintenance	326,592	273,620	302,200	(28,580)
Vehicle Operating Services	119,976	192,978	136,800	56,178
Transfers Out	183,011	133,365	195,084	(61,719)
Adjustment to Comply with Legal Max			(41,251)	41,251
Legal Supplemental Fund Budget	944,651	986,967	986,967	-
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	944,651	986,967	$ 986,967	-
Receipts Over (Under) Expenditures	(16,758)	(47,373)		$ (57,817)
Unencumbered Cash, Beginning	110,006	93,248		
Unencumbered Cash, Ending	$ 93,248	$ 45,875		

Unified School District Number 227
Jetmore, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 328,853	$ 305,992	$ 310,311	$ (4,319)
Back Tax Collections	5,492	8,888	-	8,888
Motor Vehicle Tax Collections	22,128	21,537	21,544	(7)
Recreational Vehicle Tax Collections	265	229	763	(534)
Transfers In	291,602	86,376	146,882	(60,506)
Miscellaneous	32,171	56,359	35,000	21,359
Total Receipts	680,511	479,381	$ 514,500	$ (35,119)
Expenditures				
Instruction	-	13,956	-	13,956
General Administration	10,916	17,288	12,000	5,288
Operations & Maintenance	103,772	133,004	688,000	(554,996)
Transportation	68,296	5,723	-	5,723
Facility Acquisition & Construction Services	336,959	551,418	-	551,418
Total Expenditures	519,943	721,389	$ 700,000	21,389
Receipts Over (Under) Expenditures	160,568	(242,008)		$ (56,508)
Unencumbered Cash, July 1	907,432	1,068,000		
Unencumbered Cash, June 30	$ 1,068,000	$ 825,992		

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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 249,018	$ 243,407	$ 347,298	$ (103,891)
Total Receipts	249,018	243,407	$ 347,298	$ (103,891)
Expenditures				
Instruction	280,510	189,555	279,800	(90,245)
Student Support Services	16,543	850	5,000	(4,150)
Total Expenditures	297,053	190,405	$ 284,800	(94,395)
Receipts Over (Under) Expenditures	(48,035)	53,002		$ (9,496)
Unencumbered Cash, July 1	263,895	215,860		
Unencumbered Cash, June 30	$ 215,860	$ 268,862		

Unified School District Number 227
Jetmore, Kansas
Bilingual Education Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 1,039	$ 1,086	$ 5,017	$ (3,931)
Total Receipts	1,039	1,086	$ 5,017	$ (3,931)
Expenditures				
Instruction	-	-	13,983	(13,983)
Total Expenditures	-	-	$ 13,983	(13,983)
Receipts Over (Under) Expenditures	1,039	1,086		$ 10,052
Unencumbered Cash, July 1	-	1,039		
Unencumbered Cash, June 30	$ 1,039	$ 2,125		

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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 43,273	$ 61,502	$ 80,000	$ (18,498)
Miscellaneous Income	1,301	-	-	-
Total Receipts	44,574	61,502	$ 80,000	$ (18,498)
Expenditures				
Instruction	61,744	69,494	78,050	(8,556)
Total Expenditures	61,744	69,494	$ 78,050	(8,556)
Receipts Over (Under) Expenditures	(17,170)	(7,992)		$ (9,942)
Unencumbered Cash, July 1	25,162	7,992		
Unencumbered Cash, June 30	$ 7,992	$ -		

Unified School District Number 227
Jetmore, Kansas
Special Education Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 232,228	$ 219,998	$ 326,348	$ (106,350)
Miscellaneous Income	9,513	3,266	-	3,266
Transfers In	119,874	71,186	105,753	(34,567)
Total Receipts	361,615	294,450	$ 432,101	$ (137,651)
Expenditures				
Instruction	6,961	-	-	-
General Administration	-	4,484	7,205	(2,721)
Payments to Coop - Assessments	384,233	350,022	501,348	(151,326)
Total Expenditures	391,194	354,506	$ 508,553	(154,047)
Receipts Over (Under) Expenditures	(29,579)	(60,056)		$ 16,396
Unencumbered Cash, July 1	346,925	317,346		
Unencumbered Cash, June 30	$ 317,346	$ 257,290		

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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 1,450	$ 1,450	$ 2,025	$ (575)
Total Receipts	1,450	1,450	$ 2,025	$ (575)
Expenditures				
Instruction	1,886	2,080	2,155	(75)
Total Expenditures	1,886	2,080	$ 2,155	(75)
Receipts Over (Under) Expenditures	(436)	(630)		$ (500)
Unencumbered Cash, July 1	3,097	2,661		
Unencumbered Cash, June 30	$ 2,661	$ 2,031		

Unified School District Number 227
Jetmore, Kansas
Food Service Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 1,720	$ 1,696	$ 1,244	$ 452
Federal Aid	99,020	93,141	94,408	(1,267)
Transfers In	67,931	95,000	50,000	45,000
Meal Receipts	61,336	62,388	86,995	(24,607)
Miscellaneous	-	11,572	-	11,572
Total Receipts	230,007	263,797	$ 232,647	$ 31,150
Expenditures				
Food Service Operation	253,440	288,276	271,680	16,596
Total Expenditures	253,440	288,276	$ 271,680	16,596
Receipts Over (Under) Expenditures	(23,433)	(24,479)		$ 14,554
Unencumbered Cash, July 1	86,793	63,360		
Unencumbered Cash, June 30	$ 63,360	$ 38,881		

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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 61,562	$ 56,587	$ 58,828	$ (2,241)
Back Tax Collections	1,029	1,681	-	1,681
Motor Vehicle Tax Collections	3,980	3,962	4,020	(58)
Recreational Vehicle Tax Collections	48	42	51	(9)
Miscellaneous	383	7,900	-	7,900
Total Receipts	67,002	70,172	$ 62,899	$ 7,273
Expenditures				
Recreation Commission	67,002	70,172	75,000	(4,828)
Total Expenditures	67,002	70,172	$ 75,000	(4,828)
Receipts Over (Under) Expenditures	-	-		$ 12,101
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	$ -	$ -		

Unified School District Number 227
Jetmore, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Instructional Support Staff	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	-	-		$ -
Unencumbered Cash, July 1	5,490	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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Sources - KPERS	$ 282,622	$ 275,696	$ 325,015	$ (49,319)
Total Receipts	282,622	275,696	$ 325,015	$ (49,319)
Expenditures				
Employee Benefits	282,622	275,696	325,015	(49,319)
Total Expenditures	282,622	275,696	$ 325,015	(49,319)
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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Transfers In	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Student Support Services	8,412	-	-	-
Total Expenditures	8,412	-	$ -	-
Receipts Over (Under) Expenditures	(8,412)	-		$ -
Unencumbered Cash, July 1	16,486	8,074		
Unencumbered Cash, June 30	$ 8,074	$ 8,074		

Schedule 2-14

Unified School District Number 227
Jetmore, Kansas
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year	Current Year
Receipts		
Miscellaneous	$ 26,364	$ -
Total Receipts	26,364	-
Expenditures		
Textbooks	-	40,000
Total Expenditures	-	40,000
Receipts Over (Under) Expenditures	26,364	(40,000)
Unencumbered Cash, July 1	13,636	40,000
Unencumbered Cash, June 30	$ 40,000	$ -

Unified School District Number 227
Jetmore, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

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

Schedule 2-16

Unified School District Number 227
Jetmore, Kansas
Federal Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025

	Title I	Title II	Title IVA	ESSER III	Total Actual
Receipts:					
Federal Aid	$ 38,719	$ 6,246	$ 12,006	$ 237,142	$ 294,113
Total Receipts	38,719	6,246	12,006	237,142	294,113
Expenditures					
Instruction	38,719	6,246	12,006	228,225	285,196
Total Expenditures	38,719	6,246	12,006	228,225	285,196
Receipts Over (Under) Expenditures	-	-	-	8,917	8,917
Unencumbered Cash, July 1	-	-	-	(8,917)	(8,917)
Unencumbered Cash, June 30	$ -	$ -	$ -	$ -	$ -

Unified School District Number 227
Jetmore, Kansas
Gifts and Grants Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Contributions/Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	5,699	2,902
Total Expenditures	5,699	2,902
Receipts Over (Under) Expenditures	(5,699)	(2,902)
Unencumbered Cash, July 1	10,996	5,297
Unencumbered Cash, June 30	$ 5,297	$ 2,395

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 Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 465,143	$ 351,626	$ 356,093	$ (4,467)
Back Tax Collections	9,248	14,985	-	14,985
Motor Vehicle Tax Collections	31,119	31,656	31,075	581
Recreational Vehicle Tax Collections	411	389	1,102	(713)
Total Receipts	505,921	398,656	$ 388,270	$ 10,386
Expenditures				
Bond Principal and Interest Payments	369,975	370,975	370,975	-
Total Expenditures	369,975	370,975	$ 370,975	-
Receipts Over (Under) Expenditures	135,946	27,681		$ 10,386
Unencumbered Cash, July 1	1,252,249	1,388,195		
Unencumbered Cash, June 30	$ 1,388,195	$ 1,415,876		

Unified School District Number 227
Jetmore, Kansas
Recreation Commission General Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Appropriation	$ 67,002	$ 70,172	$ 62,314	$ 7,858
Total Receipts	67,002	70,172	$ 62,314	$ 7,858
Expenditures				
Salaries	21,128	20,907	75,000	(54,093)
Utilities and Telephone	1,594	1,886	-	1,886
Supplies	19,991	17,516	-	17,516
Purchased Professional Services	5,371	20,411	-	20,411
Community Service Operations	500	666	-	666
Insurance and Bonds	4,287	4,354	-	4,354
Total Expenditures	52,871	65,740	$ 75,000	(9,260)
Receipts Over (Under) Expenditures	14,131	4,432		$ 17,118
Unencumbered Cash, July 1	88,384	102,515		
Unencumbered Cash, June 30	$ 102,515	$ 106,947		

Schedule 3

Unified School District Number 227
Jetmore, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School Student Organizations:				
Girls Basketball Club	$ 658	$ -	$ 75	$ 583
Band Club	(337)	1,800	463	1,000
High School Cheerleaders	(4,467)	12,622	12,663	(4,508)
FFA	4,579	14,963	12,828	6,714
Student Council	1,688	2,495	2,293	1,890
Kays	(33)	3,578	2,976	569
Jetmore Pride	83	39	(335)	457
Middle School Cheerleaders	110	240	153	197
Scholars Bowl	141	1,042	1,248	(65)
Reading Counts	4	-	4	-
Freshman 2024	318	55	318	55
Juniors 2022	845	8,470	5,133	4,182
Boys Basketball Club	454	-	-	454
Vocal Music Club	(42)	5,782	3,254	2,486
MS Pride	983	205	131	1,057
Art Club	689	-	-	689
Seniors 2021	5,096	-	5,096	-
HS Volleyball	232	-	-	232
HS Football	211	-	-	211
HS Track	321	-	-	321
High School Woods	119	-	-	119
HS Golf Club	7,521	100	1,147	6,474
Sophomores 2023	473	115	-	588
Forensics Club	(3,149)	5,906	2,801	(44)
Cross Country	3,053	-	468	2,585
FCA - Fellowship of Christian Athletes	350	-	-	350
Subtotal High School Student Organizations	19,900	57,412	50,716	26,596
Grade School Student Organizations:				
Vending	180	-	-	180
Book Fair	(1,123)	2,657	1,184	350
Clearing	1,456	1,042	2,498	-
Box Tops	1,096	341	80	1,357
AR	2,899	764	1,934	1,729
Subtotal Grade School Student Organizations	4,508	4,804	5,696	3,616
Scholarships				
Stoecker Scholarship	2,593	-	2,593	-
L.E. Ford Memorial Scholarship	722	-	722	-
Clark S Carlile Scholarship	222,080	8,461	5,000	225,541
Subtotal Scholarships	225,395	8,461	8,315	225,541
Total Agency Funds	$ 249,803	$ 70,677	$ 64,727	$ 255,753

Unified School District Number 227
Jetmore, Kansas
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	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	$ (13,087)	$ 51,059	$ 34,333	$ 3,639	$ -	$ 3,639
User Fees	-	14,384	14,234	150	-	150
Petty Cash	1,147	728	3,011	(1,136)	-	(1,136)
Lunch Fees	-	16,768	16,768	-	-	-
Sales Tax	674	5,479	6,185	(32)	-	(32)
Concessions	6,478	21,583	22,268	5,793	-	5,793
Subtotal	(4,788)	110,001	96,799	8,414	-	8,414
Grade School						
Lunch Fees	79	33,988	34,067	-	-	-
Enrollment Fees	112	6,260	5,730	642	-	642
Library/Media Center	(22)	453	-	431	-	431
Petty Cash	236	1,512	713	1,035	-	1,035
Subtotal	405	42,213	40,510	2,108	-	2,108
Total District Activity	$ (4,383)	$ 152,214	$ 137,309	$ 10,522	$ -	$ 10,522