Unified School District Number 227
Jetmore, Kansas

For the Year June 30, 2021

Unified School District Number 227
Jetmore, Kansas
Financial Statement
For the Year June 30, 2021

TABLE OF CONTENTS

	Page Number
Independent Auditor's Report	1
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statement	4
Regulatory Required Supplemental Information	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	12
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget (where applicable)	
2- 1 General Fund	13
2- 2 Supplemental General Fund	14
2- 3 Capital Outlay Fund	15
2- 4 At-Risk Fund (K-12)	16
2- 5 Bilingual Education Fund	17
2- 6 Career and Postsecondary Education Fund	18
2- 7 Special Education Fund	19
2- 8 Driver's Training Fund	20
2- 9 Food Service Fund	21
2- 10 Recreation Fund	22
2- 11 Professional Development Fund	23
2- 12 KPERS Special Retirement Contribution Fund	24
2- 13 Parent Education Fund	25
2- 14 Textbook Rental Fund	26
2- 15 Contingency Reserve Fund	27
2- 16 Federal Funds	28
2- 17 Gifts and Grants Fund	29
2- 18 Bond and Interest Fund	30
2- 19 Recreation Commission General Fund	31
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	32
SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	33

Dirks, Anthony & Duncan, LLC
Certified Public Accountants & Management Consultants
104 N. Main / P.O. Box 885 / Ulysses, KS 67880 / Phone: (620) 356-4951 / Fax: (620) 353-1018

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash of the Unified School District Number 227 as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 to the financial statement, the financial statement is prepared by the Unified School District Number 227 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects of the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 227 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 227 as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and 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, 2020 (not presented herein), and have issued our reported thereon dated October 22, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: http://admin.ks.gov/offices/oar/ municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (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 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Dirks, Anthony & Duncan LLC

DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

October 4, 2021

Unified School District Number 227
Jetmore, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year June 30, 2021

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	$ 5,222	$ 2,573,170	$ 2,578,392	$ -	$ -	$ -
Supplemental General	79,610	798,364	807,717	70,257	65,182	135,439
Special Purpose Funds:						
At-Risk (K-12)	60,834	170,126	177,368	53,592	27,064	80,656
Bilingual Education	23,347	5,000	-	28,347	-	28,347
Capital Outlay	564,863	485,195	331,150	718,908	135,170	854,078
Driver's Training	2,616	5,714	2,640	5,690	-	5,690
Food Service	60,757	199,749	196,644	63,862	-	63,862
Professional Development	2,953	2,537	-	5,490	-	5,490
Parents Education	16,486	-	-	16,486	-	16,486
Special Education	444,367	398,896	332,264	510,999	-	510,999
Career and Postsecondary Education	54,917	72,298	53,040	74,175	825	75,000
KPERS Special Retirement	-	276,323	276,323	-	-	-
Contingency Reserve	234,653	15,347	-	250,000	-	250,000
Textbook Rental	13,871	596	-	14,467	-	14,467
Recreation	18,971	60,229	75,000	4,200	-	4,200
Federal Funds	-	59,193	93,596	(34,403)	-	(34,403)
Gifts and Grants	5,386	5,144	1,540	8,990	-	8,990
District Activity	2,395	66,499	75,331	(6,437)	-	(6,437)
Bond and Interest Fund:						
Bond and Interest	974,641	433,361	370,250	1,037,752	-	1,037,752
Related Municipal Entities:						
Recreation Commission	20,999	75,000	49,065	46,934	-	46,934
Total Reporting Entity (Excluding Agency Funds)	$ 2,586,888	$ 5,702,741	$ 5,420,320	$ 2,869,309	$ 228,241	$ 3,097,550

Composition of Cash	
District Checking	$ 1,856,899
Money Market	1,047,091
Certificate of Deposits	200,000
Scholarship Accounts	214,921
High School	22,835
Grade School	5,319
Subtotal	3,347,065
Less: Agency Funds - Per Schedules 3	(249,515)
Total Composition of Cash	$ 3,097,550

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

Unified School District Number 227

Jetmore, Kansas

This Page is Intentionally Left Blank

UNIFIED SCHOOL DISTRICT, NUMBER 227
Jetmore, Kansas
Notes to the Financial Statement
June 30, 2021

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.

Component Unit

1. *Hodgeman County Recreation Commission* – The Recreation Commission Board operates Recreation activities in Jetmore. It is not a separate taxing entity under Kansas Statutes, and the District levies taxes for the recreation operations and recreation employee benefits which represent a significant portion of its total revenues. Complete financial records of the Recreation Commission may be viewed at the administrative offices of the entity at PO Box 398, Jetmore, KS 67877.

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, 2021, in the amount of $2,862 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, 2021, 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 $143,013 subsequent to June 30, 2021 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

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, 2021 the carrying amount of the District's deposits, including certificates of deposit, was $3,097,550 and the bank balance was $3,524,550. 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 $3,274,550 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, 2021.

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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

NOTE 5 – RETIREMENT PLAN, CONTINUED

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 $276,323 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,965,386. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's 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, 2020. 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

There were no cash law violations or budget law violations for the year ending June 30, 2021.

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 8 – COMPLIANCE WITH KANSAS STATUTES,CONTINUED

The District did not obtain a bond from the contractor on projects greater than $100,000 was required by K.S.A. 60-1111.

NOTE 9 – LONG TERM DEBT

Changes in long–term liabilities for the District for the year ended June 30, 2021, 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	$ 3,125,000	$ -	$ 270,000	$ 2,855,000	$ 100,250

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						
	2022	2023	2024	2025	2026	2027-29	**Totals**
PRINCIPAL							
Series 2018	$ 275,000	$ 285,000	$ 295,000	$ 305,000	315,000	1,380,000	$ 2,855,000
INTEREST							
Series 2018	92,075	83,675	74,975	65,975	56,675	111,375	484,750
Total Principal & Interest	$ 367,075	$ 368,675	$ 369,975	$ 370,975	$ 371,675	$ 1,491,375	$ 3,339,750

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	$ 145,370
General	Career and Postsecondary Education	K.S.A. 72-6428	7,298
General	Special Education	K.S.A. 72-6428	300,075
General	Contingency Reserve	K.S.A. 72-6428	15,347
General	At-Risk (K-12)	K.S.A. 72-6428	52,000
Supplemental General	Bilingual	K.S.A. 72-6433	5,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6433	118,126
Supplemental General	Food Service	K.S.A. 72-6433	35,000
Supplemental General	Special Education	K.S.A. 72-6433	96,995
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	40,000
Supplemental General	Driver's Training	K.S.A. 72-6433	5,000
Supplemental General	Gifts and Grants	K.S.A. 72-6433	25,000

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 2021 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 two events are to be disclosed in this financial statement.

On January 30, 2021, the World Health Organization (WHO) declared the coronavirus outbreak, aka COVID-19, a "Public Health Emergency of International Concern." The coronavirus was elevated to pandemic on March 10, 2021. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. It is unknown how long these conditions will last and what the complete financial effect will be to the municipality.

On July 19, 2021, the District purchased a new bus for $63,249 from Kansas Truck Equipment Company.

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, 2021

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	$ 2,616,209	$ (40,679)	$ 2,862	$ 2,578,392	$ 2,578,392	$ -
Supplemental General	824,720	(17,003)	-	807,717	807,717	-
Special Purpose Funds:						
Capital Outlay	525,500			525,500	331,150	(194,350)
At Risk (K-12)	218,600			218,600	177,368	(41,232)
Bilingual Education	12,300			12,300	-	(12,300)
Career and Postsecondary Education	59,050			59,050	53,040	(6,010)
Special Education	303,431			303,431	332,264	28,833
Driver's Training	3,667			3,667	2,640	(1,027)
Food Service	239,400			239,400	196,644	(42,756)
Recreation	75,000			75,000	75,000	-
Professional Development	-			-	-	-
KPERS	323,316			323,316	276,323	(46,993)
Parents Education	-			-	-	-
Bond and Interest Fund:						
Bond and Interest	370,250			370,250	370,250	-
Related Municipal Entities:						
Recreation Commission	75,000			75,000	49,065	(25,935)

Unified School District Number 227
Jetmore, Kansas
General Fund
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Mineral Taxes	$ 20,734	$ 14,488	$ -	14,488
General State Aid	2,320,089	2,318,745	2,402,506	(83,761)
State Special Education Aid	205,340	237,075	208,481	28,594
Reimbursed Expenses	1,720	2,862	-	2,862
Total Receipts	2,547,883	2,573,170	$ 2,610,987	$ (37,817)
Expenditures				
Instruction	1,362,990	1,428,574	1,514,000	(85,426)
Student Support Services	59,613	61,571	63,565	(1,994)
Instructional Support Services	60,332	62,866	62,170	696
General Administration	170,137	168,152	174,130	(5,978)
School Administration	116,126	120,965	122,200	(1,235)
Operations and Maintenance	110,953	114,156	65,120	49,036
Vehicle Operating Services	92,635	102,018	103,000	(982)
Fund Transfers	569,875	520,090	512,024	8,066
Adjustment to Comply with Legal Max			(40,679)	40,679
Legal General Fund Budget	2,542,661	2,578,392	2,575,530	2,862
Adjustment for Qualifying Budget Credits	-	-	2,862	(2,862)
Excess Funds Remitted to State	-	-	-	-
Total Expenditures	2,542,661	2,578,392	$ 2,578,392	-
Receipts Over (Under) Expenditures	5,222	(5,222)		$ (37,817)
Unencumbered Cash, Beginning	-	5,222		
Unencumbered Cash, Ending	$ 5,222	$ -		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 736,540	$ 717,856	$ 719,385	$ (1,529)
Back Tax Collections	11,018	8,272	24,052	(15,780)
Motor Vehicle Tax Collections	51,560	44,283	51,853	(7,570)
Recreational Vehicle Tax Collections	801	1,095	778	317
Supplemental State Aid	-	26,816	27,381	(565)
Miscellaneous	-	42	-	42
Reimbursement	9,059	-	-	-
Total Receipts	808,978	798,364	$ 823,449	$ (25,085)
Expenditures				
Instruction	79,519	147,887	87,000	60,887
Student Support Services	777	2,044	-	2,044
General Administration	29,318	89,064	44,200	44,864
School Administration	882	-	1,000	(1,000)
Operations and Maintenance	195,331	176,345	239,000	(62,655)
Vehicle Operating Services	160,717	67,256	181,200	(113,944)
Transfers Out	358,647	325,121	272,320	52,801
Adjustment to Comply with Legal Max			(17,003)	17,003
Legal Supplemental Fund Budget	825,191	807,717	807,717	-
Adjustment for Qualifying Budget Credits	-	-	-	-
Total Expenditures	825,191	807,717	$ 807,717	-
Receipts Over (Under) Expenditures	(16,213)	(9,353)		$ (25,085)
Unencumbered Cash, Beginning	95,823	79,610		
Unencumbered Cash, Ending	$ 79,610	$ 70,257		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 300,553	$ 294,753	$ 267,096	$ 27,657
Back Tax Collections	4,138	3,213	9,837	(6,624)
Motor Vehicle Tax Collections	19,284	22,306	20,600	1,706
Recreational Vehicle Tax Collections	287	438	309	129
Transfers In	172,118	145,370	75,000	70,370
Interest	10,352	4,817	-	4,817
Miscellaneous	19,460	14,298	-	14,298
Total Receipts	526,192	485,195	$ 372,842	$ 112,353
Expenditures				
Instruction	798	23,620	10,000	13,620
Student Support Services	-	-	-	-
General Administration	14,762	27,113	22,000	5,113
School Administration	894	2,060	30,000	(27,940)
Operations & Maintenance	-	-	114,500	(114,500)
Transportation	57,191	-	60,000	(60,000)
Facility Acquisition & Construction Services	278,186	278,357	289,000	(10,643)
Total Expenditures	351,831	331,150	$ 525,500	(194,350)
Receipts Over (Under) Expenditures	174,361	154,045		$ 306,703
Unencumbered Cash, July 1	390,502	564,863		
Unencumbered Cash, June 30	$ 564,863	$ 718,908		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 175,635	$ 170,126	$ 162,320	$ 7,806
Total Receipts	175,635	170,126	$ 162,320	$ 7,806
Expenditures				
Instruction	181,008	177,368	218,600	(41,232)
Total Expenditures	181,008	177,368	$ 218,600	(41,232)
Receipts Over (Under) Expenditures	(5,373)	(7,242)		$ 49,038
Unencumbered Cash, July 1	66,207	60,834		
Unencumbered Cash, June 30	$ 60,834	$ 53,592		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 10,000	$ 5,000	$ 5,000	$ -
Total Receipts	10,000	5,000	$ 5,000	$ -
Expenditures				
Instruction	-	-	12,300	(12,300)
Total Expenditures	-	-	$ 12,300	(12,300)
Receipts Over (Under) Expenditures	10,000	5,000		$ 12,300
Unencumbered Cash, July 1	13,347	23,347		
Unencumbered Cash, June 30	$ 23,347	$ 28,347		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Transfers In	$ 74,000	$ 72,298	$ 75,000	$ (2,702)
Total Receipts	74,000	72,298	$ 75,000	$ (2,702)
Expenditures				
Instruction	54,801	53,040	59,050	(6,010)
Total Expenditures	54,801	53,040	$ 59,050	(6,010)
Receipts Over (Under) Expenditures	19,199	19,258		$ 3,308
Unencumbered Cash, July 1	35,718	54,917		
Unencumbered Cash, June 30	$ 54,917	$ 74,175		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
General Fund Transfer of State Aid	$ 205,340	$ 237,075	$ 300,000	$ (62,925)
Miscellaneous Income	1,713	1,826	-	1,826
Transfers In	216,430	159,995	100,000	59,995
Total Receipts	423,483	398,896	$ 400,000	$ (1,104)
Expenditures				
Payments to Coop - Assessments	294,249	332,264	303,431	28,833
Total Expenditures	294,249	332,264	$ 303,431	28,833
Receipts Over (Under) Expenditures	129,234	66,632		$ (29,937)
Unencumbered Cash, July 1	315,133	444,367		
Unencumbered Cash, June 30	$ 444,367	$ 510,999		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 985	$ 714	$ 1,125	$ (411)
Transfers In	-	5,000	-	5,000
Total Receipts	985	5,714	$ 1,125	$ 4,589
Expenditures				
Instruction	-	2,640	3,667	(1,027)
Total Expenditures	-	2,640	$ 3,667	(1,027)
Receipts Over (Under) Expenditures	985	3,074		$ 5,616
Unencumbered Cash, July 1	1,631	2,616		
Unencumbered Cash, June 30	$ 2,616	$ 5,690		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,110	$ 3,789	$ 1,244	$ 2,545
Federal Aid	96,847	143,123	57,190	85,933
Transfers In	40,000	35,000	67,024	(32,024)
Student Meal Receipts	47,947	16,450	67,270	(50,820)
Adult Meal Receipts	4,701	1,387	10,345	(8,958)
Miscellaneous	1,000	-	200	(200)
Total Receipts	192,605	199,749	$ 203,273	$ (3,524)
Expenditures				
Food Service Operation	198,412	196,644	239,400	(42,756)
Total Expenditures	198,412	196,644	$ 239,400	(42,756)
Receipts Over (Under) Expenditures	(5,807)	3,105		$ 39,232
Unencumbered Cash, July 1	66,564	60,757		
Unencumbered Cash, June 30	$ 60,757	$ 63,862		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 56,374	$ 55,299	$ 50,080	$ 5,219
Back Tax Collections	798	547	1,845	(1,298)
Motor Vehicle Tax Collections	3,616	4,183	3,849	334
Recreational Vehicle Tax Collections	54	82	58	24
Miscellaneous	150	118	-	118
Total Receipts	60,992	60,229	$ 55,832	$ 4,397
Expenditures				
Recreation Commission	69,741	75,000	75,000	-
Total Expenditures	69,741	75,000	$ 75,000	-
Receipts Over (Under) Expenditures	(8,749)	(14,771)		$ 4,397
Unencumbered Cash, July 1	27,720	18,971		
Unencumbered Cash, June 30	$ 18,971	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid	$ 1,577	$ 2,537	$ -	$ 2,537
Total Receipts	1,577	2,537	$ -	$ 2,537
Expenditures				
Instructional Support Staff	-	-	-	-
Total Expenditures	-	-	$ -	-
Receipts Over (Under) Expenditures	1,577	2,537		$ 2,537
Unencumbered Cash, July 1	1,376	2,953		
Unencumbered Cash, June 30	$ 2,953	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Sources - KPERS	$ 285,363	$ 276,323	$ 323,316	$ (46,993)
Total Receipts	285,363	276,323	$ 323,316	$ (46,993)
Expenditures				
Employee Benefits	285,363	276,323	323,316	(46,993)
Total Expenditures	285,363	276,323	$ 323,316	(46,993)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Current Year
Receipts		
Miscellaneous	$ -	$ 596
Total Receipts	-	596
Expenditures		
Textbooks	3,083	-
Total Expenditures	3,083	-
Receipts Over (Under) Expenditures	(3,083)	596
Unencumbered Cash, July 1	16,954	13,871
Unencumbered Cash, June 30	$ 13,871	$ 14,467

Unified School District Number 227
Jetmore, Kansas
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year	Current Year
Receipts		
Transfers In	$ 35,000	$ 15,347
Total Receipts	35,000	15,347
Expenditures		
Transfers Out	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	35,000	15,347
Unencumbered Cash, July 1	199,653	234,653
Unencumbered Cash, June 30	$ 234,653	$ 250,000

Schedule 2-16

Unified School District Number 227
Jetmore, Kansas
Federal Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year June 30, 2021

	Title I	SPARKS Grant	Total Actual
Receipts:			
Federal Aid	$ 11,000	$ 48,193	$ 59,193
Total Receipts	11,000	48,193	59,193
Expenditures			
Instruction	11,000	82,596	93,596
Instructional Support Services	-	-	-
Total Expenditures	11,000	82,596	93,596
Receipts Over (Under) Expenditures	-	(34,403)	(34,403)
Unencumbered Cash, July 1	-	-	-
Unencumbered Cash, June 30	$ -	$ (34,403)	$ (34,403)

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Contributions/Grants	$ 3,846	$ 5,144
Total Receipts	3,846	5,144
Expenditures		
Instruction	180	1,540
Total Expenditures	180	1,540
Receipts Over (Under) Expenditures	3,666	3,604
Unencumbered Cash, July 1	1,720	5,386
Unencumbered Cash, June 30	$ 5,386	$ 8,990

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Ad Valorem Taxes	$ 399,214	$ 398,552	$ 360,043	$ 38,509
Back Tax Collections	5,034	5,319	14,493	(9,174)
Motor Vehicle Tax Collections	19,698	28,864	25,328	3,536
Recreational Vehicle Tax Collections	325	626	380	246
Total Receipts	424,271	433,361	$ 400,244	$ 33,117
Expenditures				
Bond Principal and Interest Payments	352,975	370,250	370,250	-
Total Expenditures	352,975	370,250	$ 370,250	-
Receipts Over (Under) Expenditures	71,296	63,111		$ 33,117
Unencumbered Cash, July 1	903,345	974,641		
Unencumbered Cash, June 30	$ 974,641	$ 1,037,752		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Appropriation	$ 69,741	$ 75,000	$ 56,270	$ 18,730
Total Receipts	69,741	75,000	$ 56,270	$ 18,730
Expenditures				
Salaries	18,615	21,965	75,000	(53,035)
Utilities and Telephone	1,593	1,771	-	1,771
Supplies	3,770	10,399	-	10,399
Purchased Professional Services	11,611	11,584	-	11,584
Capital Outlay	6,900	-	-	-
Insurance and Bonds	2,749	2,909	-	2,909
Recreation Donations	1,250	437	-	437
Total Expenditures	46,488	49,065	$ 75,000	(25,935)
Receipts Over (Under) Expenditures	23,253	25,935		$ 44,665
Unencumbered Cash, July 1	(2,254)	20,999		
Unencumbered Cash, June 30	$ 20,999	$ 46,934		

Schedule 3

Unified School District Number 227
Jetmore, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School Student Organizations:				
Girls Basketball Club	$ 159	$ -	$ -	$ 159
Band Club	11	-	-	11
High School Cheerleaders	(441)	10,371	9,725	205
FFA	7,453	17,531	15,498	9,486
Student Council	648	3,273	2,890	1,031
Kays	1,318	274	263	1,329
Jetmore Pride	3,501	2,567	2,155	3,913
Middle School Cheerleaders	757	1,210	1,043	924
Scholars Bowl	516	-	460	56
Reading Counts	4	-	-	4
Freshman 2024	3,072	(2,241)	646	185
Juniors 2022	247	14,600	12,598	2,249
Boys Basketball Club	-	1,026	170	856
Vocal Music Club	519	2	329	192
MS Pride	656	12	47	621
FFA Farm	-	555	555	-
Art Club	489	-	-	489
Seniors 2021	6,962	-	3,744	3,218
HS Volleyball	232	-	-	232
HS Football	368	1,168	1,325	211
High School Woods	126	-	-	126
HS Golf Club	431	146	-	577
Sophomores 2023	115	1,025	-	1,140
Forensics Club	1,416	-	555	861
A & P Class	1,056	-	-	1,056
Subtotal High School Student Organizations	29,614	51,519	52,003	29,131
Grade School Student Organizations:				
Book Fair	-	-	-	-
Clearing	1,018	-	-	1,018
Box Tops	1,337	76	458	955
Vending	180	-	-	180
AR	2,950	410	53	3,307
Subtotal Grade School Student Organizations	5,485	486	511	5,460
Scholarships				
Stoecker Scholarship	2,576	3	-	2,579
L.E. Ford Memorial Scholarship	717	1	-	718
Clark S Carlile Scholarship	208,990	4,887	2,250	211,627
Subtotal Scholarships	212,283	4,891	2,250	214,924
Total Agency Funds	$ 247,382	$ 56,896	$ 54,764	$ 249,515

Unified School District Number 227
Jetmore, Kansas
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year June 30, 2021

	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	$ 714	$ 19,113	$ 25,820	$ (5,993)	$ -	$ (5,993)
User Fees	-	14,700	14,700	-	-	-
Petty Cash	1,135	1,476	3,110	(499)	-	(499)
Lunch Fees	-	9,182	9,182	-	-	-
Sales Tax	-	4,358	4,162	196	-	196
Subtotal	1,849	48,829	56,974	(6,296)	-	(6,296)
Grade School						
Lunch Fees	432	8,264	8,696	-	-	-
Enrollment Fees	-	4,970	4,970	-	-	-
Library/Media Center	6	4,012	3,865	153	-	153
Petty Cash	108	424	826	(294)	-	(294)
Subtotal	546	17,670	18,357	(141)	-	(141)
Total District Activity	$ 2,395	$ 66,499	$ 75,331	$ (6,437)	$ -	$ (6,437)