

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2022

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
For the Year Ended June 30, 2022

ADMINISTRATION

Bill Lowry - Superintendent

Annette Look - Clerk

Anita Conger - Treasurer

BOARD MEMBERS

Stephanie Niblock - President

LeAnn Dix - Vice President

Jesse Stithem

Mark Billinger

Aftan Tso

B J Hoeting

Chad Sterling

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
For the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Page Numbers</u>
Independent Auditor's Report	1-3
<u>FINANCIAL SECTION</u>	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to Financial Statements	5-12
<u>REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION</u>	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	13
SCHEDULE 2	
Schedule of Receipts and Expenditures-Actual and Budget	
General Funds:	
2-1 General Fund	14-17
2-2 Supplemental General Fund	18-20
Special Purpose Funds:	
2-3 Preschool-Aged At- Risk Fund	21
2-4 At Risk (K-12) Fund	22
2-5 Bilingual Education Fund	23
2-6 Capital Outlay Fund	24
2-7 Driver Training Fund	25
2-8 Food Service Fund	26
2-9 Professional Development Fund	27
2-10 Special Education Fund	28
2-11 Career and Postsecondary Education Fund	29
2-12 KPERs Special Retirement Contribution Fund	30
2-13 Recreation Commission Fund	31
2-14 Recreation Commission Employee Benefits Fund	32
2-15 Textbook and Student Material Revolving Fund	33
2-15 Contingency Reserve Fund	33
2-16 Kansas Medical Assistance Fund	34
2-17 Gifts and Grants Fund	35
2-18 Federal Funds	36
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	
Student Activity Funds	37
SCHEDULE 4	
Schedule of Receipts, Expenditures and Unencumbered Cash	
District Activity Funds	38



MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

418 E HOLME
NORTON, KS 67654
(785)877-5833

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

PO BOX 412
QUINTER, KS 67752
(785)754-2111

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 271
Stockton, KS 67669

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 271, Stockton, Kansas as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying 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 No. 271, Stockton, Kansas as of June 30, 2022, 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 No. 271, Stockton, Kansas, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for Audit of the Financial Statement section of the report. We are required to be independent of the Unified School District No. 271, Stockton, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 271, Stockton, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibility of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unified School District No. 271, Stockton, Kansas's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 GAAS 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 GAAS, 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 No. 271, Stockton, Kansas'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 the Unified School District No. 271, Stockton, Kansas'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 and schedule of regulatory basis receipts, expenditures and unencumbered cash – District Activity Funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement 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 taken as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

February 13, 2023
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2022

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	\$ -	\$ -	\$ 3,224,734	\$ 3,224,734	\$ -	\$ 286,765	\$ 286,765
Supplemental General Fund	90,063	-	1,003,811	977,432	116,442	2,259	118,701
Special Purpose Funds:							
Preschool-Aged At-Risk Fund	11,324	-	28,301	38,301	1,324	4,363	5,687
At Risk (K-12) Fund	10,988	-	243,965	254,953	-	15,249	15,249
Bilingual Education Fund	-	-	-	-	-	-	-
Capital Outlay Fund	276,445	522	535,906	696,064	116,809	348,775	465,584
Driver Training Fund	19,419	-	4,004	10,023	13,400	3,595	16,995
Food Service Fund	81,621	-	300,693	302,186	80,128	4,315	84,443
Professional Development Fund	13,347	-	8,664	22,011	-	2,484	2,484
Special Education Fund	55,754	-	655,920	711,674	-	-	-
Career and Postsecondary Education Fund	20,037	-	175,450	195,487	-	32,236	32,236
KPERS Special Retirement Contribution Fund	-	-	335,413	335,413	-	-	-
Recreation Commission Fund	13,422	-	108,719	113,400	8,741	-	8,741
Recreation Commission Employee Benefits Fund	2,703	-	21,707	21,450	2,960	-	2,960
Textbook & Student Material Revolving Fund	7,654	-	18,656	3,861	22,449	-	22,449
Contingency Reserve Fund	178,321	7,051	4,999	85,515	104,856	-	104,856
Kansas Medical Assistance Fund	-	-	33,150	33,150	-	-	-
Gifts & Grants Fund	18,884	-	80,002	94,281	4,605	4,363	8,968
Federal Funds	(32,082) *	-	348,214	308,989	7,143	25,972	33,115
District Activity Funds	19,043	-	93,132	86,771	25,404	-	25,404
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 786,943</u>	<u>\$ 7,573</u>	<u>\$ 7,225,440</u>	<u>\$ 7,515,695</u>	<u>\$ 504,261</u>	<u>\$ 730,376</u>	<u>\$ 1,234,637</u>
Composition of Cash:							
District Checking Accounts							\$ 958,733
Money Market Checking Account							249,500
Activity Checking Accounts							77,350
Petty Cash Account							1,000
Total Cash							<u>1,286,583</u>
Agency Funds Per Schedule 3							<u>(51,946)</u>
Total Reporting Entity (Excluding Agency Funds)							<u>\$ 1,234,637</u>

* See Note 8, (Cash Basis Exceptions)

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

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

Page One

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 271, Stockton, Kansas is a municipal corporation governed by an elected seven-member board of education. This financial statement presents Unified School District No. 271 (the district) but does not include its related municipal entity. The related municipal entity is as follows:

Stockton Recreation Commission -- Stockton Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body appointed by the district, but U.S.D. No. 271 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.

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.

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.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

1. Summary of Significant Accounting Policies (Cont.)

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.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, 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 1.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 and Student Material Revolving Fund
Contingency Reserve Fund
Kansas Medical Assistance Fund
Gifts & Grants Fund
Federal Funds
District Activity 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.

2. *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%. All deposits were legally secured as of June 30, 2022.

At June 30, 2022 the district's carrying amount of the deposits, including certificates of deposit, was \$1,234,637 and the bank balance was \$1,328,217. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$499,500 was covered by federal depository insurance, and \$828,717 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.

3. *In-Substance Receipt in Transit*

The district received \$79,834 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

4. *Claims and Judgments*

The district participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the district may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the district believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of 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 to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the past three years.

5. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Preschool-Aged At-Risk Fund	K.S.A. 72-5167	\$ 28,301
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	177,721
General Fund	Special Education Fund	K.S.A. 72-5167	638,070
General Fund	Professional Development Fund	K.S.A. 72-5167	6,180
General Fund	Food Service Fund	K.S.A. 72-5167	4,538
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	175,450
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	4,999
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	2,484
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	66,244
Total			<u>\$ 1,103,987</u>

6. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the district and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

7. Defined Benefit Pension Plan**General Information about the Pension Plan**

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

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

7. Defined Benefit Pension Plan (Cont.)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59 % and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2052 authorized the delay of \$194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 legislative session provided for additional funding for KPERS School group. A payment 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 KPERS School Group. House Substitute for Senate Bill 25 from the 2019 legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired district employees. The district is responsible for the employer's portion of the cost for retired district employees. The district received and remitted amounts to the statutory contribution rate, which totaled \$335,413 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the district's proportionate share of the collective net pension liability reported by KPERS was \$2,553,333. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The district's proportion of the net pension liability was based on the ratio of the district's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in this financial statement.

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

8. Compliance with Kansas Statutes

The district was not aware of any noncompliance with Kansas statutes.

K.S.A. 10-1113 states that expenditures are to be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. The fund with a negative cash balance is as follows: ESSER II

The fund mentioned above is a federal grant or loan where the expenditures are incurred by the district and then reimbursed by the grant or loan. K.S.A. 12-1664 allows the district to temporarily finance the federal grant and federal aid from current funds until the federal grant or aid is received.

9. Other Long-Term Obligations from Operations**Other Post-Employment Benefits**

As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer rate is set at 1% for the year ended June 30, 2022.

Other Employee Benefits**Vacation Pay**

Full-time twelve month employees shall be granted one paid vacation day per month. An employee becomes eligible for a vacation after completion of one month service. Six days will be credited 1st semester and six days credited 2nd semester. After fifteen years an additional three days of vacation is added. Vacation cannot be accumulated from year to year.

Sick Leave

Full-time twelve month employees working 40 hours per week shall be granted one day sick leave per month, with six days credited each semester. The employee will be eligible to use the credited sick leave following completion of one month of service. Sick leave shall accumulate to sixty days.

Full-time nine month employees working less than 40 hours per week shall be granted sick leave at ½ day per month, with two days credited 1st semester and two and one-half days 2nd semester. The employee will be eligible to use the credited sick leave following completion of one month of service. Sick leave shall accumulate to thirty days.

10. Covid-19

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

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the district to assist with the risks and help offset incurred costs of the district.

11. Subsequent Events

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

12. Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance/Capital Leases									
Track Improvements	2.930%	07/24/15	418,876	06/01/25	\$ 181,519	\$ -	\$ 40,637	\$ 140,882	\$ 4,382
HVAC System	3.850%	05/13/19	250,000	05/15/24	151,512	-	50,109	101,403	4,959
Total Contractual Indebtedness					<u>\$ 333,031</u>	<u>\$ -</u>	<u>\$ 90,746</u>	<u>\$ 242,285</u>	<u>\$ 9,341</u>

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

	2023	2024	2025	Total
PRINCIPAL:				
Finance/Capital Leases	\$ 97,661	\$ 96,282	\$ 48,342	\$ 242,285
INTEREST:				
Finance/Capital Leases	6,519	3,126	770	10,415
Total Principal and Interest	<u>\$ 104,180</u>	<u>\$ 99,408</u>	<u>\$ 49,112</u>	<u>\$ 252,700</u>

UNIFIED SCHOOL DISTRICT NO. 271
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FISCAL YEAR ENDED JUNE 30, 2022

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2022

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General Fund	\$ 3,418,438	\$ (265,418)	\$ 71,714	\$ 3,224,734	\$ 3,224,734	\$ -
Supplemental General Fund	1,059,785	(82,353)	-	977,432	977,432	-
Special Purpose Funds:						
Preschool-Aged At-Risk Fund	52,414	-	-	52,414	38,301	(14,113)
At Risk (K-12) Fund	473,990	-	-	473,990	254,953	(219,037)
Bilingual Education Fund	2,511	-	-	2,511	-	(2,511)
Capital Outlay Fund	694,890	-	170,874	865,764	696,064	(169,700)
Driver Training Fund	52,288	-	-	52,288	10,023	(42,265)
Food Service Fund	523,541	-	-	523,541	302,186	(221,355)
Professional Development Fund	27,421	-	-	27,421	22,011	(5,410)
Special Education Fund	708,333	-	17,850	726,183	711,674	(14,509)
Career and Postsecondary Education Fund	195,487	-	-	195,487	195,487	-
KPERS Special Retirement Contribution Fund	371,012	-	-	371,012	335,413	(35,599)
Recreation Commission Fund	113,500	-	-	113,500	113,400	(100)
Recreation Commission Employee Benefits Fund	21,550	-	-	21,550	21,450	(100)

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

GENERAL FUND

Schedule 2-1

Page 1 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2022

GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Mineral Production Tax	\$ 9,585	\$ 9,000	\$ 585
Reimbursements & Grants	71,714	-	71,714
General State Aid	2,712,379	2,963,086	(250,707)
Special Education Aid	431,056	446,352	(15,296)
	<u>3,224,734</u>	<u>\$ 3,418,438</u>	<u>\$ (193,704)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	677,623	\$ 1,317,017	\$ (639,394)
Noncertified	19,514	19,940	(426)
Employee Benefits			
Insurance	354,445	220,000	134,445
Social Security & Medicare	91,725	102,223	(10,498)
Other	27,911	-	27,911
Purchased Professional & Technical Services	23,114	22,330	784
Purchased Property Service	-	67	(67)
Other Purchased Services	17,671	151	17,520
Supplies			
General Supplemental Supplies	78,556	900	77,656
Textbooks	3,661	1,124	2,537
Miscellaneous Supplies	38,307	1	38,306
Equipment & Furnishings	6,499	3,080	3,419
Other	16,643	22,250	(5,607)
	<u>1,355,669</u>	<u>1,709,083</u>	<u>(353,414)</u>
STUDENT SUPPORT SERVICES			
Salaries			
Certified	13,181	-	13,181
Employee Benefits			
Insurance	34,218	40,000	(5,782)
Social Security & Medicare	3,161	2,052	1,109
Other	10	-	10
	<u>50,570</u>	<u>42,052</u>	<u>8,518</u>

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

GENERAL FUND

Schedule 2-1

Page 2 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2022

GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	\$ 55,380	\$ 54,160	\$ 1,220
Employee Benefits			
Insurance	9,618	9,000	618
Social Security & Medicare	4,047	4,199	(152)
Other	49	-	49
Supplies			
Books & Periodicals	9,944	-	9,944
Miscellaneous	5,364	-	5,364
	<u>84,402</u>	<u>67,359</u>	<u>17,043</u>
GENERAL ADMINISTRATION			
Salaries			
Certified	14,245	55,000	(40,755)
Noncertified	293	1,309	(1,016)
Employee Benefits			
Social Security & Medicare	1,098	4,493	(3,395)
Other	14	-	14
Purchased Professional & Technical Services	39,137	2,300	36,837
Purchased Property Services	120	-	120
Other Purchased Services			
Communications	3,795	-	3,795
Other	3,888	1,900	1,988
Supplies	5,104	-	5,104
Equipment & Furnishings	-	32,500	(32,500)
Other	15,074	11,500	3,574
	<u>82,768</u>	<u>109,002</u>	<u>(26,234)</u>
SCHOOL ADMINISTRATION			
Salaries			
Certified	37,926	153,500	(115,574)
Noncertified	16,589	60,214	(43,625)
Employee Benefits			
Insurance	16,891	66,078	(49,187)
Social Security & Medicare	3,960	16,450	(12,490)
Other	198	-	198
Purchased Professional & Technical Services	5,203	3,055	2,148
Other Purchased Services			
Communications	4,503	-	4,503
Other	2,396	-	2,396
Supplies	212	-	212
Equipment & Furnishings	182	-	182
Other	6,388	8,900	(2,512)
	<u>94,448</u>	<u>308,197</u>	<u>(213,749)</u>

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

Schedule 2-1
Page 3 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

GENERAL FUND			Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	\$ 5,613	\$ 4,000	\$ 1,613
Employee Benefits			
Insurance	35,650	27,420	8,230
Social Security & Medicare	429	316	113
Other	3	-	3
Purchased Professional & Technical Services	16,830	11,000	5,830
Purchased Property Services			
Water/Sewer	23,476	-	23,476
Cleaning	4,012	-	4,012
Repairs & Maintenance	24,932	700	24,232
Repair of Buildings	3,437	-	3,437
Other	37,311	-	37,311
Other Purchased Services			
Insurance	83,955	-	83,955
Other	38	-	38
Supplies			
General Supplies	45,445	135	45,310
Energy			
Heating	23,120	-	23,120
Electricity	49,459	-	49,459
Miscellaneous Supplies	3,054	-	3,054
Equipment & Furnishings	1,307	750	557
Other	1,269	225	1,044
Total Operations & Maintenance	<u>359,340</u>	<u>44,546</u>	<u>314,794</u>
STUDENT TRANSPORTATION SERVICES			
Supervision			
Salaries			
Noncertified	49,681	54,225	(4,544)
Employee Benefits			
Social Security & Medicare	4,190	3,495	695
Other	53	11,325	(11,272)
Other Purchased Services			
Insurance	13,678	-	13,678
Motor Fuel	16,883	-	16,883
Other	3,694	450	3,244
Vehicle Operating Services			
Salaries			
Noncertified	12,790	91,522	(78,732)
Employee Benefits			
Social Security & Medicare	7,092	6,947	145
Other	85	-	85
Supplies	240	-	240
Motor Fuel	13,673	-	13,673
Equipment & Furnishings	4,668	100	4,568
Other	1,832	500	1,332
Vehicle Services & Maintenance Services			
Other Purchased Services	21,598	1,525	20,073
Supplies	6,988	-	6,988
Other Student Transportation Services			
Other Purchased Services	50	11	39
Supplies	1,197	-	1,197
Other	3,886	3,500	386
Total Student Transportation Services	<u>162,278</u>	<u>173,600</u>	<u>(11,322)</u>

UNIFIED SCHOOL DISTRICT NO. 271

**Stockton, Kansas
GENERAL FUND**

Schedule 2-1

Page 4 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2022

GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
OUTGOING TRANSFERS			
Food Service Fund	\$ 4,538	\$ 4,915	\$ (377)
Profesional Development Fund	6,180	5,000	1,180
Special Education Fund	638,070	554,791	83,279
Career and Postsecondary Education Fund	175,450	-	175,450
Contingency Reserve Fund	4,999	-	4,999
Preschool-Aged At-Risk	28,301	30,000	(1,699)
At Risk (K-12) Fund	<u>177,721</u>	<u>369,893</u>	<u>(192,172)</u>
 Total Outgoing Transfers	 <u>1,035,259</u>	 <u>964,599</u>	 <u>70,660</u>
 Adjustment to Comply with Legal Max	 <u>-</u>	 <u>(265,418)</u>	 <u>265,418</u>
 Legal General Fund Budget	 3,224,734	 3,153,020	 71,714
 Adjustment for Qualifying Budget Credits			
Reimbursements	<u>-</u>	<u>71,714</u>	<u>(71,714)</u>
 Total Expenditures	 <u>3,224,734</u>	 <u>\$ 3,224,734</u>	 <u>\$ -</u>
 Receipts Over (Under) Expenditures	 -		
 UNENCUMBERED CASH, BEGINNING	 <u>-</u>		
 UNENCUMBERED CASH, ENDING	 <u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

Schedule 2-2
Page 1 of 3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 780,313	\$ 740,857	\$ 39,456
Delinquent Tax	17,122	10,968	6,154
Motor Vehicle Tax	36,670	40,476	(3,806)
Recreational Vehicle Tax	1,333	1,198	135
16/20M Vehicle Tax	5,088	-	5,088
Commercial Vehicle tax	3,902	4,115	(213)
Watercraft Tax	648	-	648
Supplemental State Aid	158,735	172,109	(13,374)
	<u>1,003,811</u>	<u>\$ 969,723</u>	<u>\$ 34,088</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	431,047	\$ -	\$ 431,047
Employee Benefits			
Social Security & Medicare	4	8	(4)
Other	18	-	18
Other Purchased Services	-	45,886	(45,886)
Supplies			
General	2,040	64,000	(61,960)
Miscellaneous Supplies	-	25,197	(25,197)
	<u>433,109</u>	<u>135,091</u>	<u>298,018</u>
INSTRUCTION SUPPORT STAFF			
Supplies			
Books	-	6,662	(6,662)
Miscellaneous Supplies	-	19,408	(19,408)
	<u>-</u>	<u>26,070</u>	<u>(26,070)</u>
GENERAL ADMINISTRATION			
Salaries			
Certified	42,735	\$ -	\$ 42,735
Noncertified	123,524	120,764	2,760
Employee Benefits			
Insurance	33,701	16,586	17,115
Social Security & Medicare	11,971	8,965	3,006
Other	146	-	146
Purchased Professional & Technical Services	-	200	(200)
Other Purchased Services			
Communications	-	4,200	(4,200)
Supplies	-	1,151	(1,151)
	<u>212,077</u>	<u>151,866</u>	<u>60,211</u>

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

Schedule 2-2
Page 2 of 3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
SCHOOL ADMINISTRATION			
Salaries			
Certified	\$ 112,978	\$ -	\$ 112,978
Noncertified	47,928	-	47,928
Employee Benefits			
Insurance	43,994	-	43,994
Social Security & Medicare	13,420	2,040	11,380
Other	22	100	(78)
Other Purchased Services	-	2,453	(2,453)
Supplies	-	491	(491)
	<u>218,342</u>	<u>5,084</u>	<u>213,258</u>
Total School Administration			
	<u>218,342</u>	<u>5,084</u>	<u>213,258</u>
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	10,807	47,631	(36,824)
Employee Benefits			
Social Security & Medicare	3,377	3,667	(290)
Other	46	-	46
Purchased Property Services			
Water/Sewer	445	11,500	(11,055)
Cleaning	64	4,920	(4,856)
Other Purchased Services			
Insurance	-	79,803	(79,803)
Supplies			
General	-	27,724	(27,724)
Energy			
Heating	-	13,000	(13,000)
Electricity	2,703	74,800	(72,097)
	<u>17,442</u>	<u>263,045</u>	<u>(245,603)</u>
Total Operations & Maintenance			
	<u>17,442</u>	<u>263,045</u>	<u>(245,603)</u>
CENTRAL SERVICES			
Salaries			
Noncertified	27,007	27,715	(708)
	<u>27,007</u>	<u>27,715</u>	<u>(708)</u>
VEHICLE OPERATING SERVICES			
Motor Fuel	727	10,550	(9,823)
	<u>727</u>	<u>10,550</u>	<u>(9,823)</u>
VEHICLE SERVICES & MAINTENANCE SERVICES			
Supplies	-	381	(381)
	<u>-</u>	<u>381</u>	<u>(381)</u>

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

Schedule 2-2
Page 3 of 3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Bilingual Education Fund	\$ -	\$ 1,761	\$ (1,761)
Driver Training Fund	-	5,000	(5,000)
Food Service Fund	-	55,926	(55,926)
Professional Development Fund	2,484	9,074	(6,590)
Special Education Fund	-	97,823	(97,823)
Career & Postsecondary Education Fund	-	155,450	(155,450)
Preschool-Aged At-Risk	-	11,090	(11,090)
At Risk (K-12) Fund	66,244	103,859	(37,615)
	<u>68,728</u>	<u>439,983</u>	<u>(371,255)</u>
Total Outgoing Transfers			
	<u>-</u>	<u>(82,353)</u>	<u>82,353</u>
Adjustment to Comply with Legal Max			
	<u>977,432</u>	<u>\$ 977,432</u>	<u>\$ -</u>
Legal Supplemental General Fund Budget			
	<u>26,379</u>		
Receipts Over (Under) Expenditures			
	<u>90,063</u>		
UNENCUMBERED CASH, BEGINNING			
	<u>\$ 116,442</u>		
UNENCUMBERED CASH, ENDING			

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-3

PRESCHOOL-AGED AT-RISK FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Incoming Transfers			
General Fund	\$ 28,301	\$ 30,000	\$ (1,699)
Supplemental General Fund	<u>-</u>	<u>11,090</u>	<u>(11,090)</u>
Total Receipts	<u>28,301</u>	<u>\$ 41,090</u>	<u>\$ (12,789)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	24,854	\$ 30,000	\$ (5,146)
Noncertified	9,883	-	9,883
Employee Benefits			
Insurance	-	11,090	(11,090)
Social Security & Medicare	2,497	-	2,497
Other	35	-	35
Other Purchased Services	-	11,324	(11,324)
General Supplies	<u>1,032</u>	<u>-</u>	<u>1,032</u>
Total Expenditures	<u>38,301</u>	<u>\$ 52,414</u>	<u>\$ (14,113)</u>
Receipts Over (Under) Expenditures	(10,000)		
UNENCUMBERED CASH, BEGINNING	<u>11,324</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,324</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-4

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 177,721	\$ 369,893	\$ (192,172)
Supplemental General Fund	66,244	103,859	(37,615)
Total Receipts	243,965	\$ 473,752	\$ (229,787)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	160,538	\$ 214,883	\$ (54,345)
Employee Benefits			
Social Security & Medicare	413	3,578	(3,165)
Other	17	-	17
Purchased Professional & Technical Services	18,222	3,557	14,665
Other Purchased Services	-	101,173	(101,173)
Supplies			
Textbooks	-	90,620	(90,620)
Miscellaneous Supplies	300	-	300
Total Instruction	179,490	413,811	(234,321)
STUDENT SUPPORT SERVICES			
Salaries			
Certified	70,915	55,823	15,092
Employee Benefits			
Social Security & Medicare	4,493	4,356	137
Other	55	-	55
Total Student Support Services	75,463	60,179	15,284
Total Expenditures	254,953	\$ 473,990	\$ (219,037)
Receipts Over (Under) Expenditures	(10,988)		
UNENCUMBERED CASH, BEGINNING	10,988		
UNENCUMBERED CASH, ENDING	\$ -		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-5

BILINGUAL EDUCATION FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
Supplemental General Fund	\$ -	\$ 1,761	\$ (1,761)
EXPENDITURES			
INSTRUCTION			
Purchased Professional and Technical Supplies	-	\$ 750	\$ (750)
INSTRUCTIONAL SUPPORT STAFF			
Purchased Professional and Technical Supplies	-	1,761	(1,761)
Total Expenditures	-	\$ 2,511	\$ (2,511)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 321,586	\$ 314,787	\$ 6,799
Delinquent Tax	8,979	4,747	4,232
Motor Vehicle Tax	15,915	17,465	(1,550)
Recreational Vehicle Tax	578	517	61
16/20M Vehicle Tax	2,202	-	2,202
Watercraft Tax	280	-	280
Commercial Vehicle tax	1,690	1,775	(85)
Interest on Idle Funds	2,344	-	2,344
Reimbursements	170,874	-	170,874
Miscellaneous	11,458	80,000	(68,542)
	<u>535,906</u>	<u>\$ 419,291</u>	<u>\$ 116,615</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Supplies-Technology Software	-	\$ 52,000	\$ (52,000)
Equipment & Furnishings	94,725	43,992	50,733
GENERAL ADMINISTRATION			
Equipment & Furnishings	1,418	772	646
SCHOOL ADMINISTRATION			
Equipment & Furnishings	4,323	21,011	(16,688)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	34,918	-	34,918
Purchased Property Services			
Repairs & Maintenance	5,496	25,426	(19,930)
General Supplies	2,280	-	2,280
Equipment & Furnishings	-	118,164	(118,164)
TRANSPORTATION			
Equipment & Buses	54,056	58,900	(4,844)
Vehicle Services & Maintenance Services			
Equipment & Furnishings	-	200,000	(200,000)
FACILITY ACQUISITION & CONSTRUCTION			
Building Improvements			
Outside Contractors	487,762	174,625	313,137
Other	11,086	-	11,086
	<u>696,064</u>	<u>694,890</u>	<u>1,174</u>
Legal Capital Outlay Budget			
	696,064	694,890	1,174
Adjustment for Qualifying Budget Credits			
Reimbursements	-	170,874	(170,874)
	<u>-</u>	<u>170,874</u>	<u>(170,874)</u>
Total Expenditures	<u>696,064</u>	<u>\$ 865,764</u>	<u>\$ (169,700)</u>
Receipts Over (Under) Expenditures	(160,158)		
UNENCUMBERED CASH, BEGINNING	276,445		
Prior Year Cancelled Encumbrances	<u>522</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 116,809</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-7

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Safety Aid	\$ 2,562	\$ 4,800	\$ (2,238)
Other Revenue from Local Source	1,442	23,067	(21,625)
Incoming Transfers			
Supplemental General Fund	-	5,000	(5,000)
Total Receipts	<u>4,004</u>	<u>\$ 32,867</u>	<u>\$ (28,863)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	8,288	\$ 10,000	\$ (1,712)
Employee Benefits			
Social Security & Medicare	634	600	34
Other	9	-	9
Supplies			
General Supplies	-	8,000	(8,000)
Textbooks	-	1,000	(1,000)
Technology Supplies	-	24,688	(24,688)
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Purchased Professional & Technical Services	483	-	483
Motor Fuel	502	8,000	(7,498)
Equipment & Furnishings	107	-	107
Total Expenditures	<u>10,023</u>	<u>\$ 52,288</u>	<u>\$ (42,265)</u>
Receipts Over (Under) Expenditures	(6,019)		
UNENCUMBERED CASH, BEGINNING	<u>19,419</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 13,400</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-8

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Adult & Student Sales	\$ 5,464	\$ 5,129	\$ 335
Miscellaneous	629	10,000	(9,371)
State Aid	1,758	1,586	172
Federal Aid	288,304	357,033	(68,729)
Incoming Transfers			
General Fund	4,538	4,915	(377)
Supplemental General Fund	-	55,926	(55,926)
	<u>300,693</u>	<u>\$ 434,589</u>	<u>\$ (133,896)</u>
EXPENDITURES			
OPERATIONS & MAINTENANCE			
Equipment & Furnishings	-	\$ 229,181	\$ (229,181)
FOOD SERVICE OPERATION			
Salaries			
Noncertified	89,406	81,930	7,476
Employee Benefits			
Insurance	23,941	20,787	3,154
Social Security & Medicare	6,437	5,672	765
Other	78	-	78
Other Purchased Services	731	22	709
Supplies			
Food & Milk	161,643	151,315	10,328
Miscellaneous Supplies	15,420	30,000	(14,580)
Equipment & Furnishings	3,046	3,628	(582)
Other	1,484	1,006	478
	<u>302,186</u>	<u>294,360</u>	<u>7,826</u>
Total Food Service Operation	<u>302,186</u>	<u>\$ 523,541</u>	<u>\$ (221,355)</u>
Total Expenditures	<u>302,186</u>	<u>\$ 523,541</u>	<u>\$ (221,355)</u>
Receipts Over (Under) Expenditures	(1,493)		
UNENCUMBERED CASH, BEGINNING	<u>81,621</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 80,128</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-9

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 6,180	\$ 5,000	\$ 1,180
Supplemental General Fund	2,484	9,074	(6,590)
	<u>8,664</u>	<u>14,074</u>	<u>(5,410)</u>
Total Receipts			
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	1,353	\$ -	\$ 1,353
Employees Benefits			
Insurance	1	-	1
Purchased Professional and Technical Services	15,325	27,421	(12,096)
Other Purchased Services	2,539	-	2,539
Supplies			
Miscellaneous Supplies	2,793	-	2,793
	<u>22,011</u>	<u>\$ 27,421</u>	<u>\$ (5,410)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(13,347)		
UNENCUMBERED CASH, BEGINNING	<u>13,347</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-10

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	\$ 17,850	\$ -	\$ 17,850
Incoming Transfers			
General Fund	638,070	554,791	83,279
Supplemental General Fund	-	97,823	(97,823)
	<u>655,920</u>	<u>\$ 652,614</u>	<u>\$ 3,306</u>
Total Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	3,617	\$ 1,000	\$ 2,617
Noncertified	12,300	4,000	8,300
Employee Benefits			
Social Security & Medicare	1,217	479	738
Other	10	-	10
Purchased Property Services	-	2,066	(2,066)
Other Purchased Services			
Tuition			
Payments to Coop/Interlocal Assessments	594,160	262,041	332,119
Payments to Coop/Interlocal Flowthrough	98,937	437,900	(338,963)
Other	1,433	847	586
	<u>711,674</u>	<u>708,333</u>	<u>3,341</u>
Legal Special Education Budget			
Adjustment for Qualifying Budget Credits			
Reimbursements	-	17,850	(17,850)
	<u>711,674</u>	<u>\$ 726,183</u>	<u>\$ (14,509)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(55,754)		
UNENCUMBERED CASH, BEGINNING	<u>55,754</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-11

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Source	\$ -	\$ 20,000	\$ (20,000)
Incoming Transfers			
General Fund	175,450	-	175,450
Supplemental General Fund	-	155,450	(155,450)
	<u>-</u>	<u>155,450</u>	<u>(155,450)</u>
Total Receipts	<u>175,450</u>	<u>\$ 175,450</u>	<u>\$ -</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	177,115	\$ 161,321	\$ 15,794
Employee Benefits			
Social Security & Medicare	15,031	12,000	3,031
Other	164	198	(34)
Other Purchased Services	1,544	700	844
Supplies			
General Supplemental Supplies	1,278	831	447
Miscellaneous Supplies	319	-	319
Other	36	-	36
Equipment & Furnishings	-	20,037	(20,037)
OPERATIONS & MAINTENANCE			
Other	-	400	(400)
	<u>-</u>	<u>400</u>	<u>(400)</u>
Total Expenditures	<u>195,487</u>	<u>\$ 195,487</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(20,037)		
UNENCUMBERED CASH, BEGINNING	<u>20,037</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-12

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 335,413	\$ 371,012	\$ (35,599)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	220,193	\$ 220,253	\$ (60)
STUDENT SUPPORT			
Employee Benefits	12,158	10,356	1,802
INSTRUCTIONAL SUPPORT			
Employee Benefits	7,721	7,531	190
GENERAL ADMINISTRATION			
Employee Benefits	25,649	26,258	(609)
SCHOOL ADMINISTRATION			
Employee Benefits	30,239	30,161	78
CENTRAL SERVICES			
Employee Benefits	4,242	4,082	160
OPERATIONS & MAINTENANCE			
Employee Benefits	6,446	7,122	(676)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	16,754	13,263	3,491
OTHER SUPPORT SERVICES			
Employee Benefits	-	40,680	(40,680)
FOOD SERVICE			
Employee Benefits	12,011	11,306	705
Total Expenditures	335,413	\$ 371,012	\$ (35,599)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-13

RECREATION COMMISSION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 100,102	\$ 97,718	\$ 2,384
Delinquent Tax	2,158	1,483	675
Motor Vehicle Tax	4,974	5,480	(506)
Recreational Vehicle Tax	181	162	19
16/20M Vehicle Tax	688	-	688
Watercraft Tax	88	-	88
Commercial Vehicle Tax	528	558	(30)
	<u>108,719</u>	<u>\$ 105,401</u>	<u>\$ 3,318</u>
EXPENDITURES			
Appropriation to Recreation Commission	113,400	<u>\$ 113,500</u>	<u>\$ (100)</u>
Receipts Over (Under) Expenditures	(4,681)		
UNENCUMBERED CASH, BEGINNING	<u>13,422</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 8,741</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-14

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 20,059	\$ 19,571	\$ 488
Delinquent Tax	364	296	68
Motor Vehicle Tax	994	1,094	(100)
16/20M Vehicle Tax	132	-	132
Recreational Vehicle Tax	36	33	3
Watercraft Tax	17	-	17
Commercial Vehicle Tax	105	112	(7)
Other Revenue From Local Source	-	681	(681)
	<u>21,707</u>	<u>\$ 21,787</u>	<u>\$ (80)</u>
Total Receipts			
EXPENDITURES			
Community Service Operations	<u>21,450</u>	<u>\$ 21,550</u>	<u>\$ (100)</u>
Receipts Over (Under) Expenditures	257		
UNENCUMBERED CASH, BEGINNING	<u>2,703</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 2,960</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-15

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	
Rental Fees & Books	\$ 15,975
Vocational Agriculture Receipts	1,482
Industrial Arts Receipts	<u>1,199</u>
Total Receipts	<u>18,656</u>
EXPENDITURES	
Textbooks	951
Credit Card Fees	688
Grade School Tech Expense	20
Vocational Agriculture Materials & Supplies	1,324
Industrial Arts Materials & Supplies	<u>878</u>
Total Expenditures	<u>3,861</u>
Receipts Over (Under) Expenditures	14,795
UNENCUMBERED CASH, BEGINNING	<u>7,654</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 22,449</u></u>

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfers	
General Fund	<u>\$ 4,999</u>
EXPENDITURES	
OPERATIONS & MAINTINANCE	
Employee Benefits	
Other	987
VEHICLE OPERATING SERVICE	
Salaries	
Noncertified	<u>84,528</u>
Total Expenditures	<u>85,515</u>
Receipts Over (Under) Expenditures	(80,516)
UNENCUMBERED CASH, BEGINNING	178,321
Prior Year Cancelled Encumbrances	<u>7,051</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ 104,856</u></u>

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-16

KANSAS MEDICAL ASSISTANCE FUND

	<u>Actual</u>
RECEIPTS	
Kansas Medical Assistance	<u>\$ 33,150</u>
EXPENDITURES	
INSTRUCTION	
Purchased Professional & Technical Services	32,752
STUDENT SUPPORT SERVICES	
Equipment & Furnishings	<u>398</u>
Total Expenditures	<u>33,150</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	<u>-</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-17

GIFTS AND GRANTS FUND

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
Contributions & Donations	\$ 15,313	\$ 20,000	\$ (4,687)
Community Mental Health	26,899	33,899	(7,000)
Pre-K Pilot Grant (CIF)	22,500	22,500	-
Pre-K Pilot Grant (TANF)	15,290	22,500	(7,210)
	<hr/>	<hr/>	<hr/>
Total Receipts	80,002	<u>\$ 98,899</u>	<u>\$ (18,897)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	27,501	\$ 60,000	\$ (32,499)
Noncertified	8,521	-	8,521
Employee Benefits			
Insurance	8,954	-	8,954
Other	24	-	24
Supplies			
Technology Supplies	22,382	37,174	(14,792)
Other	-	22,373	(22,373)
STUDENT SUPPORT SERVICES			
Salaries			
Certified	20,152	-	20,152
Employee Benefits			
Other	22	-	22
Purchased Professional & Technical Services	6,725	-	6,725
	<hr/>	<hr/>	<hr/>
Total Expenditures	94,281	<u>\$ 119,547</u>	<u>\$ (25,266)</u>
Receipts Over (Under) Expenditures	(14,279)		
UNENCUMBERED CASH, BEGINNING	<hr/> 18,884		
UNENCUMBERED CASH, ENDING	<u>\$ 4,605</u>		

* Gifts and Grants are not required to be budgeted, this budget in for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2022

Schedule 2-18

	FEDERAL FUNDS						Total Federal Funds	Budget*	Variance Over (Under)
	Title I FY 21-22	Title IIA FY 21-22	Title IVA FY 21-22	Carl Perkins	ESSER II	REAP			
RECEIPTS									
Federal Aid	\$ 70,668	\$ 9,414	\$ 13,439	\$ 4,048	\$ 170,081	\$ 80,564	\$ 348,214	\$ 335,446	\$ 12,768
EXPENDITURES									
Instruction									
Salaries									
Certified	52,800	-	-	-	45,534	-	98,334	\$ 100,000	\$ (1,666)
Non-Certified	-	-	-	-	18,399	-	18,399	20,000	(1,601)
Employee Benefits									
Insurance	2,662	-	-	-	-	-	2,662	19,000	(16,338)
Social Security & Medicare	3,985	-	-	-	3,866	-	7,851	3,000	4,851
Other	48	-	-	-	34	-	82	-	82
Purchased Professional & Technical Services	5,647	8,334	13,439	650	18	-	28,088	25,805	2,283
Purchased Property Services	-	-	-	-	2,179	-	2,179	11,089	(8,910)
Other Purchased Services	-	710	-	848	34,434	21,975	57,967	-	57,967
Supplies									
General Supplemental	1,076	370	-	903	18,921	12,058	33,328	33,904	(576)
Textbooks	4,450	-	-	-	-	-	4,450	2,000	2,450
Technology	-	-	-	-	-	-	-	50,000	(50,000)
Equipment & Furnishings	-	-	-	327	6,492	48,331	55,150	-	55,150
Other	-	-	-	-	499	-	499	52,910	(52,411)
Total Expenditures	70,668	9,414	13,439	2,728	130,376	82,364	308,989	\$ 317,708	\$ (8,719)
Receipts Over (Under) Expenditures	-	-	-	1,320	39,705	(1,800)	39,225		
UNENCUMBERED CASH, BEGINNING	-	-	-	-	(33,882) #	1,800	(32,082)		
UNENCUMBERED CASH, ENDING	\$ -	\$ -	\$ -	\$ 1,320	\$ 5,823	\$ -	\$ 7,143		

*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

See Note 8,(Cash Basis Exception)

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For The Year Ended June 30, 2022

Schedule 3

STUDENT ACTIVITY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2022	\$ 4,850	\$ 1,405	\$ 6,255	\$ -
Class of 2023	7,888	3,784	3,658	8,014
Class of 2024	-	5,811	659	5,152
Class of 2025	801	305	801	305
Drama Club	375	599	395	579
Future Farmers of America	18,817	51,089	51,214	18,692
FCCLA Club	1,833	3,187	3,693	1,327
Tech and Design Club	149	-	-	149
Student Council	1,060	1,687	987	1,760
Kays Club	3,557	4,432	4,304	3,685
Forensics Club	151	-	-	151
National Honor Society	216	304	346	174
Library Club	42	20	-	62
Dance Squad	549	2,131	2,245	435
Football Activities	501	4,961	3,473	1,989
Volleyball Activities	2,774	1,068	1,051	2,791
Cross Country Activities	168	180	180	168
Girls Basketball Activities	110	400	-	510
Boys Basketball Activities	38	-	-	38
Track Activities	100	-	-	100
Band Activities	216	382	505	93
Choir Activities	346	1,964	1,255	1,055
Wrestling Activities	223	338	69	492
Weight Activities	6	-	-	6
Golf Activities	-	753	555	198
Fellowship of Christian Athletes	322	-	-	322
Scholars Bowl	12	288	252	48
S.H.O.P. Club	811	1,609	2,042	378
Music Projects	90	-	-	90
FBLA	77	580	210	447
Cheerleaders Club	1,031	13,987	14,567	451
Total High School	47,113	101,264	98,716	49,661
Middle School				
Cheerleaders Club	147	790	751	186
Student Council	1,972	1,307	1,180	2,099
Total Middle School	2,119	2,097	1,931	2,285
Total Student Activity Funds	\$ 49,232	\$ 103,361	\$ 100,647	\$ 51,946

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For The Year Ended June 30, 2022

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:							
High School Athletics	\$ 387	\$ -	\$ 21,625	\$ 21,094	\$ 918	\$ -	\$ 918
High School Concessions	2,501	-	27,550	25,047	5,004	-	5,004
High School Sales Tax	16	-	4,990	4,939	67	-	67
Middle School Athletics	1,680	-	19,847	17,176	4,351	-	4,351
Middle School Concessions	80	-	-	-	80	-	80
Middle School Sales Tax	-	-	838	838	-	-	-
Total Gate Receipts	4,664	-	74,850	69,094	10,420	-	10,420
School Projects:							
High School							
Petty Cash	1,000	-	4,824	4,824	1,000	-	1,000
General Activity and Interest	114	-	46	97	63	-	63
Yearbook	9,458	-	7,545	11,880	5,123	-	5,123
Special Projects	497	-	801	84	1,214	-	1,214
Total High School	11,069	-	13,216	16,885	7,400	-	7,400
Middle School							
Petty Cash	1,000	-	-	-	1,000	-	1,000
General Activity and Interest	1,398	-	562	670	1,290	-	1,290
Pop Machine	152	-	73	-	225	-	225
Accelerated Reader Program	760	-	4,431	122	5,069	-	5,069
Total Middle School	3,310	-	5,066	792	7,584	-	7,584
Total School Projects	14,379	-	18,282	17,677	14,984	-	14,984
Total District Activity Funds	\$ 19,043	\$ -	\$ 93,132	\$ 86,771	\$ 25,404	\$ -	\$ 25,404