UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2023

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
For the Year Ended June 30, 2023

ADMINISTRATION

Sarah Armstrong - Superintendent

Annette Look - Clerk

Anita Conger - Treasurer

BOARD MEMBERS

Stephanie Niblock - President

LeAnn Dix - Vice President

Jesse Stithem

Daphne Plumer

Thelma Berland

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UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
For the Year Ended June 30, 2023

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MAPES & MILLER LLP

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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, 2023 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, 2023, 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, 2023, 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 if 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 judgement, 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

December 11, 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, 2023

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	$ -	$ -	$ 3,327,602	$ 3,324,205	$ 3,397	$ 358,400	$ 361,797
Supplemental General Fund	116,442	-	1,057,283	1,088,357	85,368	33,415	118,783
Special Purpose Funds:							
Preschool-Aged At-Risk Fund	1,324	-	40,918	33,267	8,975	2,705	11,680
At Risk (K-12) Fund	-	-	523,178	513,178	10,000	71,876	81,876
Capital Outlay Fund	116,809	-	471,427	205,829	382,407	11,055	393,462
Driver Training Fund	13,400	-	3,908	4,363	12,945	2,025	14,970
Food Service Fund	80,128	-	211,578	256,597	35,109	19,143	54,252
Professional Development Fund	-	-	16,883	3,000	13,883	-	13,883
Special Education Fund	-	-	665,596	650,596	15,000	-	15,000
Career and Postsecondary Education Fund	-	-	219,601	199,073	20,528	25,694	46,222
KPERS Special Retirement Contribution Fund	-	-	338,774	338,774	-	-	-
Recreation Commission Fund	8,741	-	113,613	115,800	6,554	-	6,554
Recreation Commission Employee Benefits Fund	2,960	-	22,710	22,650	3,020	-	3,020
Textbook & Student Material Revolving Fund	22,449	-	16,379	5,192	33,636	-	33,636
Contingency Reserve Fund	104,856	-	108,559	-	213,415	-	213,415
Gifts & Grants Fund	4,605	-	227,764	151,609	80,760	21,126	101,886
Federal Funds	7,143	-	131,185	202,567	(64,239) *	43,757	(20,482)
District Activity Funds	25,404	-	99,451	93,962	30,893	-	30,893
Total Reporting Entity (Excluding Agency Funds)	$ 504,261	$ -	$ 7,596,409	$ 7,209,019	$ 891,651	$ 589,196	$ 1,480,847

Composition of Cash:	
District Checking Accounts	$ 1,199,460
Money Market Checking Account	249,500
Activity Checking Accounts	99,426
Petty Cash Account	994
Total Cash	1,549,380
Agency Funds Per Schedule 3	(68,533)
Total Reporting Entity (Excluding Agency Funds)	$ 1,480,847

*** See Note 7, (Cash Basis Exceptions)**

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

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The district did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget 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
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, 2023.

At June 30, 2023 the district's carrying amount of the deposits, including certificates of deposit, was $1,480,847 and the bank balance was $1,509,475. 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 $1,009,975 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. 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 fiscal years.

4. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Preschool-Aged At-Risk Fund	K.S.A. 72-5167	$ 29,540
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	397,782
General Fund	Special Education Fund	K.S.A. 72-5167	451,622
General Fund	Professional Development Fund	K.S.A. 72-5167	16,883
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	136,933
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	108,559
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	207,393
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	81,741
Supplemental General Fund	Preschool-Aged At-Risk Fund	K.S.A. 72-5143	11,378
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	125,396
Total			$ 1,567,227

5. 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.

6. 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.

6. 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 14.83 % and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorized the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Year 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorized two additional transfers which total $271 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 $338,774 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the district's proportionate share of the collective net pension liability reported by KPERS was $3,304,609. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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.

7. 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 III

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.

8. 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, 2023.

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.

9. 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.

10. Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2023, 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 Leases									
Track Improvements	2.930%	07/24/15	418,876	06/01/25	$ 140,882	$ -	$ 45,595	$ 95,287	$ 3,517
HVAC System	3.850%	05/13/19	250,000	05/15/24	101,403	-	52,019	49,384	3,050
Total Contractual Indebtedness					$ 242,285	$ -	$ 97,614	$ 144,671	$ 6,567

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

	2024	2025	Total
PRINCIPAL:			
Finance Leases	$ 96,282	$ 48,389	$ 144,671
INTEREST:			
Finance Leases	3,126	770	3,896
Total Principal and Interest	$ 99,408	$ 49,159	$ 148,567

UNIFIED SCHOOL DISTRICT NO. 271

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2023

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

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	$ 3,346,648	$ (87,713)	$ 65,270	$ 3,324,205	$ 3,324,205	$ -
Supplemental General Fund	1,117,433	(29,076)	-	1,088,357	1,088,357	-
Special Purpose Funds:						
Preschool-Aged At-Risk Fund	51,329	-	-	51,329	33,267	(18,062)
At Risk (K-12) Fund	513,178	-	-	513,178	513,178	-
Capital Outlay Fund	670,743	-	-	670,743	205,829	(464,914)
Driver Training Fund	40,517	-	-	40,517	4,363	(36,154)
Food Service Fund	310,964	-	-	310,964	256,597	(54,367)
Professional Development Fund	3,000	-	-	3,000	3,000	-
Special Education Fund	751,589	-	-	751,589	650,596	(100,993)
Career and Postsecondary Education Fund	208,812	-	-	208,812	199,073	(9,739)
KPERS Special Retirement Contribution Fund	352,184	-	-	352,184	338,774	(13,410)
Recreation Commission Fund	115,800	-	-	115,800	115,800	-
Recreation Commission Employee Benefits Fund	22,650	-	-	22,650	22,650	-

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Mineral Production Tax	$ 12,403	$ 9,000	$ 3,403
Reimbursements	65,270	-	65,270
General State Aid	2,852,412	2,883,952	(31,540)
Special Education Aid	397,517	453,696	(56,179)
Total Receipts	3,327,602	$ 3,346,648	$ (19,046)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	625,452	$ 740,633	$ (115,181)
Noncertified	21,231	36,277	(15,046)
Employee Benefits			
Insurance	268,548	295,861	(27,313)
Social Security & Medicare	57,899	59,433	(1,534)
Other	31,389	-	31,389
Purchased Professional & Technical Services	24,566	-	24,566
Other Purchased Services	15,476	65,878	(50,402)
Supplies			
General Supplemental Supplies	56,692	-	56,692
Textbooks	65,341	4,000	61,341
Miscellaneous Supplies	33,827	-	33,827
Equipment & Furnishings	9,370	-	9,370
Other	5,130	10,000	(4,870)
Total Instruction	1,214,921	1,212,082	2,839
STUDENT SUPPORT SERVICES			
Salaries			
Certified	12,875	-	12,875
Employee Benefits			
Insurance	16,116	-	16,116
Social Security & Medicare	1,878	-	1,878
Other	18	-	18
Other Purchased Services	92	-	92
Total Student Support Services	30,979	-	30,979

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	$ 37,355	$ -	$ 37,355
Employee Benefits			
Insurance	8,974	-	8,974
Social Security & Medicare	2,696	-	2,696
Other	31	-	31
Purchased Professional & Technical Services	125	-	125
Supplies			
Books & Periodicals	4,161	11,000	(6,839)
Technology Supplies	3,629	-	3,629
Miscellaneous	1,404	-	1,404
Total Instructional Support Staff	58,375	11,000	47,375
GENERAL ADMINISTRATION			
Salaries			
Certified	-	100,000	(100,000)
Noncertified	31,686	146,681	(114,995)
Employee Benefits			
Insurance	28,071	73,945	(45,874)
Social Security & Medicare	9,649	18,871	(9,222)
Other	72	-	72
Purchased Professional & Technical Services	26,886	-	26,886
Other Purchased Services			
Communications	1,977	3,800	(1,823)
Other	9,399	-	9,399
Supplies	14,502	-	14,502
Other	40,036	-	40,036
Total General Administration	162,278	343,297	(181,019)
SCHOOL ADMINISTRATION			
Salaries			
Certified	138,127	152,955	(14,828)
Noncertified	40,199	60,383	(20,184)
Employee Benefits			
Insurance	48,097	39,001	9,096
Social Security & Medicare	16,282	16,320	(38)
Other	146	-	146
Purchased Professional & Technical Services	518	-	518
Other Purchased Services			
Communications	6,006	4,500	1,506
Other	625	2,000	(1,375)
Supplies	25,792	-	25,792
Equipment & Furnishings	95	-	95
Other	5,130	6,500	(1,370)
Total School Administration	281,017	281,659	(642)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	$ 88,552	$ -	$ 88,552
Employee Benefits			
Insurance	37,280	-	37,280
Social Security & Medicare	8,860	-	8,860
Other	2	-	2
Purchased Professional & Technical Services	14,641	-	14,641
Purchased Property Services			
Water/Sewer	9,091	25,000	(15,909)
Cleaning	1,835	4,500	(2,665)
Repairs & Maintenance	25,978	25,000	978
Other	18,476	37,000	(18,524)
Other Purchased Services			
Insurance	62,625	90,000	(27,375)
Supplies			
General Supplies	33,342	45,000	(11,658)
Energy			
Heating	25,484	50,000	(24,516)
Electricity	23,617	82,974	(59,357)
Motor Fuel	604	-	604
Equipment & Furnishings	130	-	130
Total Operations & Maintenance	350,517	359,474	(8,957)
STUDENT TRANSPORTATION SERVICES			
Supervision			
Salaries			
Noncertified	49,559	30,498	19,061
Employee Benefits			
Social Security & Medicare	3,791	2,333	1,458
Other	38	-	38
Other Purchased Services			
Insurance	3,751	-	3,751
Motor Fuel	560	-	560
Equipment & Furnishings	816	-	816
Other	4,243	-	4,243
Vehicle Operating Services			
Employee Benefits			
Other	78	-	78
Motor Fuel	310	-	310
Other	2	-	2
Vehicle Services & Maintenance Services			
Other Purchased Services	10,252	-	10,252
Supplies	8,275	-	8,275
Other Student Transportation Services			
Other Purchased Services	183	-	183
Other	2,941	-	2,941
Total Student Transportation Services	84,799	32,831	51,968

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Profesional Development Fund	$ 16,883	$ -	$ 16,883
Special Education Fund	451,622	453,696	(2,074)
Career and Postsecondary Education Fund	136,933	203,812	(66,879)
Contingency Reserve Fund	108,559	-	108,559
Preschool-Aged At-Risk	29,540	50,005	(20,465)
At Risk (K-12) Fund	397,782	398,792	(1,010)
Total Outgoing Transfers	1,141,319	1,106,305	35,014
Adjustment to Comply with Legal Max	-	(87,713)	87,713
Legal General Fund Budget	3,324,205	3,258,935	65,270
Adjustment for Qualifying Budget Credits			
Reimbursements	-	65,270	(65,270)
Total Expenditures	3,324,205	$ 3,324,205	$ -
Receipts Over (Under) Expenditures	3,397		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ 3,397		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 846,040	$ 789,807	$ 56,233
Delinquent Tax	16,333	12,237	4,096
Motor Vehicle Tax	35,393	43,138	(7,745)
Recreational Vehicle Tax	1,439	1,410	29
16/20M Vehicle Tax	5,331	-	5,331
Commercial Vehicle tax	3,676	4,277	(601)
Watercraft Tax	687	-	687
Miscellaneous Income	694	-	694
Supplemental State Aid	147,690	151,636	(3,946)
Total Receipts	1,057,283	$ 1,002,505	$ 54,778
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	180,403	$ 170,000	$ 10,403
Employee Benefits			
Social Security & Medicare	7,725	21,420	(13,695)
Other	38	-	38
Purchased Professional & Technical Services	85	42,782	(42,697)
Other	21,662	-	21,662
Supplies			
General	1,459	20,000	(18,541)
Textbooks	1,638	9,000	(7,362)
Miscellaneous Supplies	5,075	-	5,075
Total Instruction	218,085	263,202	(45,117)
STUDENT SUPPORT SERVICES			
Other	-	74,785	(74,785)
INSTRUCTION SUPPORT STAFF			
Supplies			
Books & Perodicals	-	5,000	(5,000)
Equipment & Furnishings	-	20,586	(20,586)
Total Insturction Support Staff	-	25,586	(25,586)
GENERAL ADMINISTRATION			
Salaries			
Certified	100,000	-	100,000
Noncertified	126,774	-	126,774
Employee Benefits			
Insurance	26,037	-	26,037
Social Security & Medicare	9,127	-	9,127
Other	84	-	84
Purchased Professional & Technical Services	-	40,000	(40,000)
Other Purchased Services	462	3,500	(3,038)
Supplies	255	5,000	(4,745)
Other	145	15,000	(14,855)
Total General Administration	262,884	63,500	199,384

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
SCHOOL ADMINISTRATION			
Salaries			
Noncertified	$ 26,048	$ -	$ 26,048
Employee Benefits			
Insurance	3,347	-	3,347
Social Security & Medicare	246	-	246
Other	8	-	8
Other Purchased Services	-	29,864	(29,864)
Total School Administration	29,649	29,864	(215)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	42,786	103,589	(60,803)
Employee Benefits			
Insurance	-	47,971	(47,971)
Social Security & Medicare	3,128	7,873	(4,745)
Other	27	-	27
Purchased Property Services			
Water/Sewer	13,925	1,000	12,925
Cleaning	3,692	100	3,592
Other	2,896	-	2,896
Other Purchased Services	253	-	253
Supplies			
General	149	-	149
Energy			
Electricity	50,331	-	50,331
Motor Fuel	-	20,000	(20,000)
Other	-	1,300	(1,300)
Total Operations & Maintenance	117,187	181,833	(64,646)
CENTRAL SERVICES			
Salaries			
Noncertified	4,142	-	4,142
STUDENT TRANSPORTATION SERVICES			
Supervision			
Employee Benefits			
Other	-	16,200	(16,200)
Supplies	-	15,000	(15,000)
Vehicle Operating Services			
Motor Fuel	30,502	26,000	4,502
Vehicle Services & Maintenance Services			
Other Purchased Services	-	1,000	(1,000)
Supplies	-	6,000	(6,000)
Other Student Transportation Services	-	4,500	(4,500)
Total Student Transportation Services	30,502	68,700	(38,198)

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Special Education Fund	$ 207,393	$ 290,538	$ (83,145)
Career & Postsecondary Education Fund	81,741	5,000	76,741
Preschool-Aged At-Risk	11,378	-	11,378
At Risk (K-12) Fund	125,396	114,425	10,971
Total Outgoing Transfers	425,908	409,963	15,945
Adjustment to Comply with Legal Max	-	(29,076)	29,076
Legal Supplemental General Fund Budget	1,088,357	$ 1,088,357	$ -
Receipts Over (Under) Expenditures	(31,074)		
UNENCUMBERED CASH, BEGINNING	116,442		
UNENCUMBERED CASH, ENDING	$ 85,368		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-3**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

PRESCHOOL-AGED AT-RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 29,540	$ 50,005	$ (20,465)
Supplemental General Fund	11,378	-	11,378
Total Receipts	40,918	$ 50,005	$ (9,087)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	16,227	$ 16,227	$ -
Noncertified	14,490	14,761	(271)
Employee Benefits			
Insurance	-	16,647	(16,647)
Social Security & Medicare	2,265	2,370	(105)
Other	23	-	23
General Supplies	262	1,324	(1,062)
Total Expenditures	33,267	$ 51,329	$ (18,062)
Receipts Over (Under) Expenditures	7,651		
UNENCUMBERED CASH, BEGINNING	1,324		
UNENCUMBERED CASH, ENDING	$ 8,975		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-4**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 397,782	$ 398,792	$ (1,010)
Supplemental General Fund	125,396	114,425	10,971
Total Receipts	523,178	$ 513,217	$ 9,961
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	402,904	$ 413,932	$ (11,028)
Employee Benefits			
Insurance	-	10,089	(10,089)
Social Security & Medicare	27,061	4,562	22,499
Other	109	-	109
Purchased Professional & Technical Services	12,136	-	12,136
Supplies			
Technology Supplies	-	77,662	(77,662)
Other	-	6,933	(6,933)
Total Instruction	442,210	513,178	(70,968)
STUDENT SUPPORT SERVICES			
Salaries			
Certified	65,882	-	65,882
Employee Benefits			
Social Security & Medicare	5,044	-	5,044
Other	42	-	42
Total Student Support Services	70,968	-	70,968
Total Expenditures	513,178	$ 513,178	$ -
Receipts Over (Under) Expenditures	10,000		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ 10,000		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-5**

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 337,173	$ 324,364	$ 12,809
Delinquent Tax	6,986	5,040	1,946
Motor & 16/20M Vehicle Tax	17,381	18,369	(988)
Recreational Vehicle Tax	613	600	13
Watercraft Tax	283	-	283
Commercial Vehicle tax	1,529	1,822	(293)
Interest on Idle Funds	14,936	-	14,936
Miscellaneous	92,526	80,000	12,526
Total Receipts	471,427	$ 430,195	$ 41,232
EXPENDITURES			
INSTRUCTION			
Equipment & Furnishings	11,991	$ 150,000	$ (138,009)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	32,283	69,092	(36,809)
Employee Benefits			
Insurance	-	10,089	(10,089)
Social Security & Medicare	-	5,286	(5,286)
Purchased Property Services			
Repairs & Maintenance	14,462	10,000	4,462
Repair of Buildings	-	15,000	(15,000)
General Supplies	1,121	-	1,121
Equipment & Furnishings	-	25,000	(25,000)
TRANSPORTATION			
Equipment & Buses	6,998	50,000	(43,002)
Vehicle Services & Maintenance Services			
Purchased Professional & Technical Services	6,516	-	6,516
Equipment & Furnishings	13,563	-	13,563
FACILITY ACQUISITION & CONSTRUCTION			
Building Improvements			
Outside Contractors	118,895	322,493	(203,598)
Other	-	13,783	(13,783)
Total Expenditures	205,829	$ 670,743	$ (464,914)
Receipts Over (Under) Expenditures	265,598		
UNENCUMBERED CASH, BEGINNING	116,809		
UNENCUMBERED CASH, ENDING	$ 382,407		

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, 2023

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Safety Aid	$ 1,960	$ 4,050	$ (2,090)
Other Revenue from Local Source	1,948	23,067	(21,119)
Total Receipts	3,908	$ 27,117	$ (23,209)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	4,050	$ 10,000	$ (5,950)
Employee Benefits			
Social Security & Medicare	310	765	(455)
Other	3	-	3
Supplies			
Textbooks	-	10,000	(10,000)
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Motor Fuel	-	15,000	(15,000)
Equipment & Furnishings	-	4,752	(4,752)
Total Expenditures	4,363	$ 40,517	$ (36,154)
Receipts Over (Under) Expenditures	(455)		
UNENCUMBERED CASH, BEGINNING	13,400		
UNENCUMBERED CASH, ENDING	$ 12,945		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-7**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Adult & Student Sales	$ 52,101	$ 60,613	$ (8,512)
Miscellaneous	1,191	30,000	(28,809)
State Aid	1,648	1,628	20
Federal Aid	156,638	133,034	23,604
Total Receipts	211,578	$ 225,275	$ (13,697)
EXPENDITURES			
FOOD SERVICE OPERATION			
Salaries			
Noncertified	83,372	$ 92,088	$ (8,716)
Employee Benefits			
Insurance	19,157	20,652	(1,495)
Social Security & Medicare	6,150	7,045	(895)
Other	55	-	55
Other Purchased Services	601	-	601
Supplies			
Food & Milk	132,465	161,179	(28,714)
Miscellaneous Supplies	10,132	30,000	(19,868)
Equipment & Furnishings	3,570	-	3,570
Other	1,095	-	1,095
Total Expenditures	256,597	$ 310,964	$ (54,367)
Receipts Over (Under) Expenditures	(45,019)		
UNENCUMBERED CASH, BEGINNING	80,128		
UNENCUMBERED CASH, ENDING	$ 35,109		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-8**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ -	$ 3,000	$ (3,000)
Incoming Transfers			
General Fund	16,883	-	16,883
Total Receipts	16,883	$ 3,000	$ 13,883
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Purchased Professional and Technical Services	1,519	$ -	$ 1,519
Other Purchased Services	1,481	3,000	(1,519)
Total Expenditures	3,000	$ 3,000	$ -
Receipts Over (Under) Expenditures	13,883		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ 13,883		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-9**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 6,581	$ -	$ 6,581
Incoming Transfers			
General Fund	451,622	453,696	(2,074)
Supplemental General Fund	207,393	290,538	(83,145)
Total Receipts	665,596	$ 744,234	$ (78,638)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	3,985	$ -	$ 3,985
Noncertified	800	-	800
Employee Benefits			
Social Security & Medicare	366	-	366
Other	10	-	10
Other Purchased Services			
Tuition			
Payments to Coop/Interlocal Assessments	247,769	247,769	-
Payments to Coop/Interlocal Flowthrough	397,517	423,044	(25,527)
Other	91	20,124	(20,033)
STUDENT SUPPORT SERVICES			
Employee Benefits			
Other	-	60,652	(60,652)
Purchased Professional & Technical Services	58	-	58
Total Expenditures	650,596	$ 751,589	$ (100,993)
Receipts Over (Under) Expenditures	15,000		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ 15,000		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-10**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Source	$ 927	$ -	$ 927
Incoming Transfers			
General Fund	136,933	203,812	(66,879)
Supplemental General Fund	81,741	5,000	76,741
Total Receipts	219,601	$ 208,812	$ 10,789
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	161,615	$ 154,165	$ 7,450
Employee Benefits			
Insurance	15,796	37,853	(22,057)
Social Security & Medicare	11,997	11,794	203
Other	125	-	125
Supplies			
General Supplemental Supplies	8,467	5,000	3,467
Other	473	-	473
OPERATIONS & MAINTENANCE			
Other	600	-	600
Total Expenditures	199,073	$ 208,812	$ (9,739)
Receipts Over (Under) Expenditures	20,528		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ 20,528		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-11**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 338,774	$ 352,184	$ (13,410)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	212,896	$ 220,253	$ (7,357)
STUDENT SUPPORT			
Employee Benefits	15,221	10,356	4,865
INSTRUCTIONAL SUPPORT			
Employee Benefits	6,064	7,531	(1,467)
GENERAL ADMINISTRATION			
Employee Benefits	33,802	26,258	7,544
SCHOOL ADMINISTRATION			
Employee Benefits	30,550	30,161	389
CENTRAL SERVICES			
Employee Benefits	1,530	4,082	(2,552)
OPERATIONS & MAINTENANCE			
Employee Benefits	5,915	7,122	(1,207)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	21,008	13,263	7,745
OTHER SUPPORT SERVICES			
Employee Benefits	-	21,852	(21,852)
FOOD SERVICE			
Employee Benefits	11,788	11,306	482
Total Expenditures	338,774	$ 352,184	$ (13,410)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-12**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

RECREATION COMMISSION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 105,365	$ 101,354	$ 4,011
Delinquent Tax	2,067	1,569	498
Motor & 16/20M Vehicle Tax	5,425	5,733	(308)
Recreational Vehicle Tax	191	187	4
Watercraft Tax	88	-	88
Commercial Vehicle Tax	477	568	(91)
Total Receipts	113,613	$ 109,411	$ 4,202
EXPENDITURES			
Appropriation to Recreation Commission	115,800	$ 115,800	$ -
Receipts Over (Under) Expenditures	(2,187)		
UNENCUMBERED CASH, BEGINNING	8,741		
UNENCUMBERED CASH, ENDING	$ 6,554		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 21,100	$ 20,278	$ 822
Delinquent Tax	376	311	65
Motor & 16/20M Vehicle Tax	1,083	1,142	(59)
Recreational Vehicle Tax	38	37	1
Watercraft Tax	18	-	18
Commercial Vehicle Tax	95	113	(18)
Other Revenue From Local Source	-	681	(681)
Total Receipts	22,710	$ 22,562	$ 148
EXPENDITURES			
Community Service Operations	22,650	$ 22,650	$ -
Receipts Over (Under) Expenditures	60		
UNENCUMBERED CASH, BEGINNING	2,960		
UNENCUMBERED CASH, ENDING	$ 3,020		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

	Actual
RECEIPTS	
Rental Fees & Books	$ 13,050
Vocational Agriculture Receipts	1,786
Industrial Arts Receipts	1,543
Total Receipts	16,379
EXPENDITURES	
Credit Card Fees	1,497
Inustrial Arts Materials & Supplies	3,695
Total Expenditures	5,192
Receipts Over (Under) Expenditures	11,187
UNENCUMBERED CASH, BEGINNING	22,449
UNENCUMBERED CASH, ENDING	$ 33,636

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	
Incoming Transfers	
General Fund	$ 108,559
EXPENDITURES	-
Receipts Over (Under) Expenditures	108,559
UNENCUMBERED CASH, BEGINNING	104,856
UNENCUMBERED CASH, ENDING	$ 213,415

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-15**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023

GIFTS AND GRANTS FUND

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
Contributions & Donations	$ 71,823	$ 20,000	$ 51,823
Hansen Foundation Daycare Grant	30,000	30,000	-
School Safety & Security Grant	5,773	-	5,773
Mental Health School Liason	51,263	51,263	-
Community Mental Health	17,088	17,088	-
Pre-K Pilot Grant (CIF)	22,500	22,500	-
Pre-K Pilot Grant (TANF)	29,317	22,500	6,817
Total Receipts	227,764	$ 163,351	$ 64,413
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	37,863	$ 76,488	$ (38,625)
Employee Benefits			
Insurance	7,115	16,081	(8,966)
Social Security & Medicare	22	2,897	
Supplies			
Technology Supplies	38,259	-	38,259
STUDENT SUPPORT SERVICES			
Salaries			
Certified	38,348	-	38,348
Employee Benefits			
Insurance	11,178	-	11,178
Social Security & Medicare	1,724	-	1,724
Other	13	-	13
Purchased Professional & Technical Services	17,087	-	17,087
OPERATIONS & MAINTENANCE			
Other Purchased Services			
Insurance	-	42,843	(42,843)
OTHER SUPPORT SERVICES			
Equipment & Furnishings	-	30,000	(30,000)
Total Expenditures	151,609	$ 168,309	$ (13,825)
Receipts Over (Under) Expenditures	76,155		
UNENCUMBERED CASH, BEGINNING	4,605		
UNENCUMBERED CASH, ENDING	$ 80,760		

* 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 2-16**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023

FEDERAL FUNDS

	Title I FY 23-23	Title IIA FY 23-23	Title IVA FY 22-23	Carl Perkins	ESSER II	ESSER III	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS									
Federal Aid	$ 64,726	$ 9,722	$ 13,511	$ 6,311	$ 36,915	$ -	$ 131,185	$ 170,273	$ (39,088)
EXPENDITURES									
Instruction									
Salaries									
Certified	59,690	-	13,511	-	7,487	20,000	100,688	$ 56,590	$ 44,098
Non-Certified	-	-	-	-	16,576	-	16,576	-	16,576
Employee Benefits									
Insurance	-	-	-	-	-	-	-	17,676	(17,676)
Social Security & Medicare	4,063	-	-	-	3,327	-	7,390	3,407	3,983
Other	35	-	-	-	35	-	70	-	70
Purchased Professional & Technical Services	896	9,722	-	900	14,625	11,565	37,708	26,357	11,351
Purchased Property Services	-	-	-	-	-	-	-	12,414	(12,414)
Other Purchased Services	-	-	-	-	-	-	-	45,272	(45,272)
Supplies									
General Supplemental	42	-	-	3,380	-	-	3,422	2,214	1,208
Textbooks	-	-	-	-	-	-	-	2,000	(2,000)
Technology	-	-	-	-	-	-	-	9,965	(9,965)
Equipment & Furnishings	-	-	-	1,156	-	35,557	36,713	2,000	34,713
Other	-	-	-	-	-	-	-	-	-
Total Expenditures	64,726	9,722	13,511	5,436	42,050	67,122	202,567	$ 177,895	$ 24,672
Receipts Over (Under) Expenditures	-	-	-	875	(5,135)	(67,122)	(71,382)		
UNENCUMBERED CASH, BEGINNING	-	-	-	1,320	5,823	-	7,143		
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	$ 2,195	$ 688	$ (67,122)	# $ (64,239)		

*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.
See Note 7,(Cash Basis Exception)

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
AGENCY FUNDS **Schedule 3**
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For The Year Ended June 30, 2023

STUDENT ACTIVITY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2023	$ 8,014	$ 626	$ 6,475	$ 2,165
Class of 2024	5,152	4,136	2,440	6,848
Class of 2025	305	5,537	805	5,037
Class of 2026	-	1,316	246	1,070
Drama Club	579	215	-	794
Future Farmers of America	18,692	50,757	47,218	22,231
FCCLA Club	1,327	2,728	2,073	1,982
Tech and Design Club	149	-	-	149
Student Council	1,760	3,233	1,176	3,817
Kays Club	3,685	5,037	4,423	4,299
Forensics Club	151	-	-	151
National Honor Society	174	247	271	150
Library Club	62	-	35	27
Dance Squad	435	2,971	2,611	795
Football Activities	1,989	1,000	385	2,604
Volleyball Activities	2,791	2,054	1,235	3,610
Cross Country Activities	168	-	-	168
Girls Basketball Activities	510	2,461	652	2,319
Boys Basketball Activities	38	1,000	-	1,038
Track Activities	100	456	456	100
Band Activities	93	707	606	194
Choir Activities	1,055	2,678	2,433	1,300
Wrestling Activities	492	1,394	1,394	492
Weight Activities	6	-	-	6
Golf Activities	198	42	42	198
Fellowship of Christian Athletes	322	-	31	291
Scholars Bowl	48	120	120	48
S.H.O.P. Club	378	4,789	4,213	954
Music Projects	90	-	30	60
FBLA	447	-	-	447
Pep Club	-	1,562	542	1,020
Cheerleaders Club	451	12,249	11,197	1,503
Total High School	49,661	107,315	91,109	65,867
Middle School				
Cheerleaders Club	186	647	773	60
Student Council	2,099	1,633	1,126	2,606
Total Middle School	2,285	2,280	1,899	2,666
Total Student Activity Funds	$ 51,946	$ 109,595	$ 93,008	$ 68,533

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For The Year Ended June 30, 2023

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	$ 918	$ -	$ 19,412	$ 17,438	$ 2,892	$ -	$ 2,892
High School Concessions	5,004	-	37,431	39,477	2,958	-	2,958
High School Sales Tax	67	-	5,236	5,303	-	-	-
Middle School Athletics	4,351	-	21,190	19,060	6,481	-	6,481
Middle School Concessions	80	-	-	-	80	-	80
Middle School Sales Tax	-	-	814	814	-	-	-
Total Gate Receipts	10,420	-	84,083	82,092	12,411	-	12,411
School Projects:							
High School							
Petty Cash	1,000	-	4,411	4,411	1,000	-	1,000
General Activity and Interest	63	-	1,780	1,596	247	-	247
Yearbook	5,123	-	7,581	3,405	9,299	-	9,299
Special Projects	1,214	-	-	549	665	-	665
Total High School	7,400	-	13,772	9,961	11,211	-	11,211
Middle School							
Petty Cash	1,000	-	167	167	1,000	-	1,000
General Activity and Interest	1,290	-	1,205	641	1,854	-	1,854
Pop Machine	225	-	54	16	263	-	263
Accelerated Reader Program	5,069	-	170	1,085	4,154	-	4,154
Total Middle School	7,584	-	1,596	1,909	7,271	-	7,271
Total School Projects	14,984	-	15,368	11,870	18,482	-	18,482
Total District Activity Funds	$ 25,404	$ -	$ 99,451	$ 93,962	$ 30,893	$ -	$ 30,893