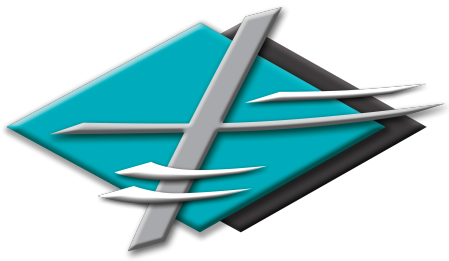
UNIFIED SCHOOL DISTRICT NUMBER 271
STOCKTON, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 271
Stockton, Kansas

Fiscal Year Ended June 30, 2025

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Unified School District Number 271
Stockton, Kansas

Fiscal Year Ended June 30, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District 271
Stockton, KS 67699

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Stockton USD 271, Kansas (District), a Municipality, as of and for the year ended June 30, 2025 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 District as of June 30, 2025, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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 the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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.

Other Matter

The prior year's financial statement for the year ended June 30, 2024, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on February 10, 2025.

Responsibilities 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 District'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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules 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 purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Stockton USD 271, Kansas as of and for the year ended June 30, 2024 (not presented herein), and have issued their report thereon dated February 10, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
February 6, 2026

Stockton USD 271
Stockton, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ 3,397	$ -	$ 3,293,768	$ 3,291,190	$ 5,975	$ 173,229	$ 179,204
Supplemental General Fund	49,693	-	1,123,914	1,090,776	82,831	18,522	101,353
SPECIAL PURPOSE FUNDS:							
At Risk (4 Yr Old) Fund	-	-	24,085	2,085	22,000	3,804	25,804
At Risk (K-12) Fund	19,830	163	594,132	585,512	28,613	65,641	94,254
Bilingual Fund	656	-	-	-	656	-	656
Capital Outlay Fund	401,915	-	387,087	236,047	552,955	-	552,955
Driver Training Fund	12,089	-	4,843	-	16,932	-	16,932
Food Service Fund	65,935	-	283,067	288,487	60,515	2,557	63,072
Professional Development Fund	18,485	-	10,838	10,838	18,485	-	18,485
Special Education Fund	103,127	-	581,520	581,520	103,127	2	103,129
Career and Postsecondary Education Fund	90,000	-	333,218	263,218	160,000	31,792	191,792
KPERS Special Retirement Contribution Fund	-	-	308,413	308,413	-	-	-
Recreation Commission Fund	32,719	-	126,410	118,153	40,976	-	40,976
Recreation Commission Employee Benefits Fund	6,278	-	21,251	20,754	6,775	-	6,775
Textbook & Student Material Revolving Fund	21,003	-	115,647	4,029	132,621	-	132,621
Contingency Reserve Fund	343,834	(6,946)	38,224	-	375,112	-	375,112
Gifts and Grants Fund	58,955	-	131,422	141,150	49,227	20,930	70,157
ESSER II FUND	-	-	-	-	-	-	-
Meadow Lark ESSER III Fund	-	-	28,000	3,232	24,768	1	24,769
ESSER III Fund	(65,747)	-	400,465	374,506	(39,788)	-	(39,788)
ESSER III Learning Loss Fund	-	-	11,600	11,600	-	1,455	1,455
Title I FY 14 Fund	-	-	58,372	58,662	(290)	9,354	9,064
Title I FY Odd Fund	-	-	28,399	28,399	-	-	-
Title IIA Fund	963	-	10,523	10,523	963	-	963
Title IV Fund	-	-	-	-	-	-	-
Cal Perkins Reserve Fund	2,907	-	-	-	2,907	-	2,907
Small Rural School Grant (REAP) Fund	-	-	24,667	24,667	-	-	-
Vocational Agriculture Revolving Fund	7,539	-	2,891	164	10,266	-	10,266
Industrial Arts Revolving Fund	(4,588)	-	619	991	(4,960)	-	(4,960)
Gate Receipts	14,618	-	73,244	72,966	14,896	-	14,896
School Projects	10,312	-	15,150	20,268	5,194	-	5,194
Total Reporting Entity (Excluding Agency Funds)	$ 1,193,920	$ (6,783)	$ 8,031,769	$ 7,548,150	$ 1,670,756	$ 327,287	$ 1,998,043

COMPOSITION OF CASH:	
Checking Account - Solutions North Bank	$ 1,798,780
Money Market Checking - Farmers National Bank	249,500
Total Cash	2,048,280
Agency Funds per Schedule 3	(50,237)
Total Reporting Entity (Excluding Agency Funds)	$ 1,998,043

UNIFIED SCHOOL DISTRICT NUMBER 271
Stockton USD 271

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 271 is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 271 (the District), a municipality.

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 leavies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property, but can acquire real property by gift.

(b) Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—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 the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The municipality 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of budget for the succeeding calendar year on or before August 1st.

2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. The municipality 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which 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 Project Funds, Trust Funds and the following Special Purpose Funds: Contingency Reserve, Gifts and Grants, Textbook & Student Material Revolving, ESSER II, Meadowlark ESSER III, ESSER III, ESSER III Learning Loss, Title I FY 14, Title I FY Odd, Title IIA, Title IV, Carl Perkins Reserve, Small Rural School Grant, Vocational Agrivulture Revolving, Industrial Arts Revolving, Gate Receipts, and School Projects.

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

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Industrial Arts Revolving Fund has a negative unencumbered cash balance at June 30, 2024 and June 30, 2025. The Esser III Fund has a negative unencumbered cash balance at June 30, 2024. The Esser III Fund and Title I FY 14 Fund have a negative unencumbered cash balance at June 30, 2025, which is allowable under Kansas Statute 12-1663. These funds will be reimbursed in the following fiscal year from federal grant programs.

There was a budget violation in the Recreation Commission Employee Benefits Fund contrary to Kansas Statute 79-2935.

The District had outstanding checks over two years which violates Kansas Statute 10-815 and 10-8016.

The activity fund accounts at Stockton High School had multiple accounts with negative cash balances throughout the year which violates Kansas Statute 10-1113.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or 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. Custodial credit risk is the risk that in the event of 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. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $2,048,280 and the bank balance was $2,270,731. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $515,050 was covered by federal depository insurance and $1,755,681 was collateralized with securities held by the pledging institutions' 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.

4. RISK MANAGEMENT

The school 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 school district has been unable to obtain health insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts in the State to participate in the ESSDACK Health Insurance Group, a public entity risk pool currently operating as a common risk management and insurance program for 46 participating members. The school district pays an annual premium to ESSDACK Health Insurance Group for its health insurance coverage. The agreement to participate provides that the ESSDACK Health Insurance Group will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of either: Individual Claimants Annual Expenses exceeding $175,000 or Annual Claims that exceed $41,156,010 (inclusive of Max Claims and Fixed Costs). Additional premiums may be due if total claims for the pool are different than what has been anticipated by ESSDACK Health Insurance Group management. The school district continues to carry commercial insurance for all other risks of loss, including (property, casualty, workers compensation, etc.). Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-5167	$ 24,085
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	468,911
General Fund	Special Education Fund	K.S.A. 72-5167	377,114
General Fund	Food Service Fund	K.S.A. 72-5167	25,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	137,334
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	38,224
General Fund	Textbook & Student Material Revolving Fund	K.S.A. 72-5167	100,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	195,431
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	195,884
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	15,487
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	9,689
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	125,221
Total			$ 1,712,380

6. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Interest Rate	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	2.93%	7-24-15	$ 418,876	6-1-25	$ 48,341	$ -	$ 48,341	$ -	$ 765

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level 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.

(b) Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees 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 contribution rate is set at 1% for the year ended June 30, 2025.

(c) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in governmental funds when they are paid.

Full-time twelve-month employees shall be granted one paid vaction 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 accumlated from year to year.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

Full-time twelve-month emloyees 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 serive. Sick leave shall accumuate to sixty days.

Full-time nine-month employees working less than 40 hours per week shall be granted sick leave at 1/2 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.

8. 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 issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

8. DEFINED BENEFIT PENSION PLAN (CONT.)

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.

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 1.00% contribution rate for the Death and Disability Program) was 13.38% and 12.57% respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employers portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $308,413 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $2,733,052. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's 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, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this 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 publically available on the website at www.kpers.org or can be obtained as described above.

9. 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 any disallowed expenditures or overpayments, 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.

9. CLAIMS AND JUDGMENTS (CONT.)

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025, and there were no settlements that exceeded insurance coverage in the past three years.

10. SUBSEQUENT EVENT

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

UNIFIED SCHOOL DISTRICT NUMBER 271
STOCKTON, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

Stockton USD 271
Stockton, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustments 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	$3,406,425	$ (140,903)	$ 25,668	$ 3,291,190	$ 3,291,190	$ -
Supplemental General Fund	1,115,000	(24,224)	-	1,090,776	1,090,776	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	34,745	-	-	34,745	2,085	(32,660)
At Risk (K-12) Fund	717,371	-	-	717,371	585,512	(131,859)
Bilingual Fund	1,312	-	-	1,312	-	(1,312)
Capital Outlay Fund	733,450	-	-	733,450	236,047	(497,403)
Driver Training Fund	16,139	-	-	16,139	-	(16,139)
Food Service Fund	283,067	-	5,420	288,487	288,487	-
Professional Development Fund	41,486	-	-	41,486	10,838	(30,648)
Special Education Fund	758,001	-	-	758,001	581,520	(176,481)
Career and Postsecondary Education Fund	377,458	-	-	377,458	263,218	(114,240)
KPERS Special Retirement Contribution Fund	356,602	-	-	356,602	308,413	(48,189)
Recreation Commission Fund	141,620	-	-	141,620	118,153	(23,467)
Recreation Commission Employee Benefits Fund	20,000	-	-	20,000	20,754	754

Stockton USD 271
Stockton, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 2,890,031	$ 2,621,450	$ 3,020,612	$ (399,162)
State aid reimbursement	6,959	257,806	-	257,806
Special education aid	312,027	377,114	382,415	(5,301)
Mineral production tax	8,470	11,730	-	11,730
Miscellaneous	48,013	22,739	-	22,739
Miscellaneous reimbursements	-	2,929	-	2,929
Total Receipts	3,265,500	3,293,768	$ 3,403,027	$ (109,259)
Expenditures:				
Instruction -				
Certified salaries	647,343	716,123	$ 666,763	$ 49,360
Non-certified salaries	13,897	13,406	14,315	(909)
Insurance	276,159	149,886	250,000	(100,114)
Social Security	53,416	54,486	89,413	(34,927)
Other benefits	33,393	6,323	-	6,323
Purchased professional services	11,254	5,823	-	5,823
Teaching supplies	-	21,336	-	21,336
Textbooks	-	324	-	324
Property and equipment	1,601	-	1,601	(1,601)
Miscellaneous supplies	5,166	29,059	11,556	17,503
Other	33,909	30,451	1,715	28,736
Student Support Services -				
Certified salaries	12,875	-	13,261	(13,261)
Non-certified salaries	-	30,236	-	30,236
Insurance	4,141	3,970	8,770	(4,800)
Social Security	595	2,237	637	1,600
Other benefits	23	32	-	32
Purchased professional services	89	28,544	89	28,455
Other purchased services	58	202	58	144
Supplies	249	69	249	(180)
Instruction Support Staff -				
Certified salaries	37,943	33,806	39,081	(5,275)
Insurance	9,448	6,605	10,204	(3,599)
Social Security	2,762	2,712	2,903	(191)
Other benefits	56	36	-	36
Books and periodicals	3,561	3,726	-	3,726
Technology Supplies	1,373	-	-	-
Supplies	-	36		36
Property and equipment	-	(345)		(345)

Stockton USD 271
Stockton, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration -				
Certified salaries	$ 51,667	$ 125,000	$ 53,217	$ 71,783
Non-certified salaries	98,370	44,868	101,321	(56,453)
Insurance	97,836	21,026	107,010	(85,984)
Social Security	2,729	8,779	2,909	5,870
Other employee benefits	95	123	-	123
Purchased professional services	23,079	15,391	11,344	4,047
Insurance	-	50	-	50
Communications	11,470	3,596	11,470	(7,874)
Other purchased services	13,157	20,302	9,034	11,268
Supplies	10,831	15,012	-	15,012
Property and equipment	747	4,259	747	3,512
Other	19,397	13,178	19,627	(6,449)
School Administration -				
Certified salaries	105,407	48,141	125,000	(76,859)
Non-certified salaries	72,332	61,046	74,502	(13,456)
Insurance	42,854	17,773	46,282	(28,509)
Social Security	12,710	10,723	13,357	(2,634)
Other employee benefits	258	138	-	138
Communications	4,337	4,403	4,337	66
Other purchased services	154	980	154	826
Supplies	7,846	22,884	7,846	15,038
Purchased professional services	940	6,114	940	5,174
Other	6,969	22,564	6,969	15,595
Operations and Maintenance -				
Non-certified salaries	38,644	16,020	-	16,020
Insurance	35,895	12,857	36,972	(24,115)
Social Security	2,732	961	-	961
Other employee benefits	-	12	-	12
Purchased professional services	12,201	12,836	12,202	634
Water/sewer	11,812	13,704	11,811	1,893
Cleaning	5,280	5,848	5,280	568
Repairs and maintenance	20,899	25,773	20,899	4,874
Insurance	-	32,060	-	32,060
Other purchased services	750	4,908	750	4,158
Supplies	11,845	24,043	11,845	12,198
Heating	20,070	21,036	20,069	967
Electricity	4,525	66,068	4,525	61,543
Motor fuel	7,974	414	7,974	(7,560)

Stockton USD 271
Stockton, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Operations and Maintenance -				
Miscellaneous supplies	$ -	$ 2,844	$ -	$ 2,844
Property and equipment	573	2,599	573	2,026
Other	28	-	30	(30)
Transportation supplies	-	657	-	657
Rentals	-	18	-	18
Repair of buildings	3,419	20,276	-	20,276
Other purchased property services	150	8,883	151	8,732
Vehicle Operating Services -				
Non-certified salaries	-	-	39,803	(39,803)
Social Security	10	-	2,914	(2,914)
Insurance	-	130,048	-	130,048
Other employee benefits	87	-	-	-
Motor fuel	7,458	10,360	7,458	2,902
Equipment	-	1,295	-	1,295
Other	143	-	143	(143)
Supervision -				
Non-certified salaries	54,646	49,994	56,285	(6,291)
Insurance	-	447	-	447
Social Security	4,152	3,812	4,357	(545)
Other employee benefits	78	55	-	55
Supplies	10,868	4,381	10,868	(6,487)
Equipment	-	89	-	89
Other	5,209	8,724	5,171	3,553
Vehicle & Maintenance Services -				
Purchased professional services	-	-	25	(25)
Other purchased services	25,575	31,115	26,932	4,183
Supplies	1,871	1,559	1,872	(313)
Other	-	1,393	3,025	(1,632)
Other Student Transportation Services -				
Purchased professional services	25	-	-	-
Other	3,270	-	-	-
Outgoing Transfers -				
Food Service Fund	40,000	25,000	40,000	(15,000)
Special Education Fund	508,976	377,114	543,822	(166,708)
Career and Postsecondary Education Fund	128,703	137,334	128,703	8,631
Contingency Reserve Fund	130,419	38,224	123,473	(85,249)
At Risk (4 Year Old) Fund	12,922	24,085	27,021	(2,936)
At Risk (K-12) Fund	421,795	468,911	544,791	(75,880)

Stockton USD 271
Stockton, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
Textbook & Student Materials Revolving Fund	$ -	$ 100,000	$ -	$ 100,000
Adjustment to comply with legal max	-	-	(140,903)	140,903
Legal General Fund Budget	3,265,500	3,291,190	3,265,522	25,668
Adjustment for qualifying budget credits	-	-	25,668	(25,668)
Total Expenditures	3,265,500	3,291,190	$ 3,291,190	$ -
Receipts Over (Under) Expenditures	-	2,578		
Unencumbered Cash, Beginning	3,397	3,397		
Unencumbered Cash, Ending	$ 3,397	$ 5,975		

Stockton USD 271
Stockton, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 935,616	$ 1,047,303	$ 37,910	$ 1,009,393
Delinquent tax	9,753	14,620	14,843	(223)
Motor vehicle tax	42,429	48,414	46,944	1,470
Recreational vehicle tax	1,572	1,795	2,663	(868)
Commercial vehicle tax	4,264	5,455	4,627	828
Watercraft tax	804	-	-	-
Supplemental state aid	62,497	6,327	6,467	(140)
Total Receipts	1,056,935	1,123,914	$ 113,454	$ 1,010,460
Expenditures:				
Instruction -				
Certified salaries	99,100	97,911	$ 179,828	$ (81,917)
Non-certified salaries	6,221	16,847	6,407	10,440
Insurance	-	17,998	-	17,998
Social Security	8,836	8,550	9,201	(651)
Other employee benefits	-	106	-	106
Purchased professional services	7,307	2,955	7,306	(4,351)
Other	2,086	508	21,131	(20,623)
Supplies	10,250	-	9,336	(9,336)
Miscellanous supplies	37,430	1,898	34,102	(32,204)
Instructional Support Staff -				
Other purchased services	3,588	-	-	-
Books	1,116	-	-	-
Supplies	318	75	-	75
Other	797	-	-	-
General Administration -				
Certified salaries	1,667	-	1,617	(1,617)
Non-certified salaries	70,509	133,223	72,624	60,599
Insurance	-	36,126	-	36,126
Social Security	15,651	13,370	16,372	(3,002)
Other	245	188	-	188
Purchased professional services	9,432	2,450	-	2,450
Purchased property services	817	-	817	(817)
Communications	205	11	5	6
Other purchased services	4,325	-	4,320	(4,320)
Supplies	824	-	577	(577)
Property equipment and equipment	565	-	-	-
Other	218	9,186	178	9,008
School Administration -				
Certified salaries	52,530	-	54,106	(54,106)
Social Security	4,026	-	4,196	(4,196)

Stockton USD 271
Stockton, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Other employee benefits	$ 49	$ -	$ -	$ -
Other purchased services	56	-	-	-
Communications	2,625	2,257	-	2,257
Supplies	1,273	6,897	-	6,897
Operations & Maintenance -				
Non-certified salaries	118,403	133,511	97,311	36,200
Insurance	-	15,414	25,840	(10,426)
Social Security	8,598	8,860	8,983	(123)
Other employee benefits	123	116	-	116
Repair & maintenance	4,920	681	2,533	(1,852)
Insurance	110,718	-	500	(500)
Other	2,620	2,433	0	2,433
Supplies	20,097	62	19,960	(19,898)
Heating	218	-	-	-
Electricity	65,657	-	65,657	(65,657)
Motor fuel (not schoolbus)	2,575	203	-	203
Vehicle Operating Services -				
Motor fuel	-	5,873	-	5,873
Supervision -				
Supplies	3,776	129	-	129
Vehicle Services and Maintenance -				
Other purchased services	100	-	-	-
Supplies	471	-	-	-
Other Student Transportation Services -				
Other	-	895	-	895
Other Support Services -				
Non-certified salaries	-	30,331	-	30,331
Outgoing Transfers -				
Bilingual Fund	656	-	656	(656)
Food Service Fund	4,591	15,487	4,591	10,896
Professional Development Fund	20,000	9,689	20,000	(10,311)
Special Education Fund	100,000	195,431	127,779	67,652
At Risk (4 Yr Old) Fund	7,724	-	7,724	(7,724)
At Risk (K-12) Fund	120,542	125,221	152,588	(27,367)
Career and Postsecondary Education Fund	158,755	195,884	158,755	37,129
Adjustment to comply with legal max	-	-	(24,224)	24,224
Total Expenditures	1,092,610	1,090,776	$ 1,090,776	$ -
Receipts Over (Under) Expenditures	(35,675)	33,138		
Unencumbered Cash, Beginning	85,368	49,693		
Unencumbered Cash, Ending	$ 49,693	$ 82,831		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 12,922	$ 24,085	$ 27,021	$ (2,936)
Transfer from Supplemental General Fund	7,724	-	7,724	(7,724)
Total Receipts	20,646	24,085	$ 34,745	$ (10,660)
Expenditures:				
Instruction -				
Certified salaries	12,036	(3,216)	$ 16,713	$ (19,929)
Non-certified salaries	15,110	1,183	15,563	(14,380)
Insurance	-	2,758	-	2,758
Social Security	2,065	1,317	2,469	(1,152)
Other employee benefits	41	19	-	19
Supplies	369	24	-	24
Total Expenditures	29,621	2,085	$ 34,745	$ (32,660)
Receipts Over (Under) Expenditures	(8,975)	22,000		
Unencumbered Cash, Beginning	8,975	-		
Unencumbered Cash, Ending	$ -	$ 22,000		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 421,795	$ 468,911	$ 544,791	$ (75,880)
Transfer from Supplemental General Fund	120,542	125,221	152,588	(27,367)
Total Receipts	542,337	594,132	$ 697,379	$ (103,247)
Expenditures:				
Instruction -				
Certified salaries	433,113	382,678	$ 446,106	$ (63,428)
Social Security	31,506	28,038	34,312	(6,274)
Insurance	-	86,602	92,339	(5,737)
Other employee benefits	545	429	-	429
Purchased professional services	1,498	-	1,498	(1,498)
Student Support Services -				
Certified salaries	61,645	60,216	63,494	(3,278)
Insurance	-	23,123	74,765	(51,642)
Social Security	4,106	4,362	4,857	(495)
Other employee benefits	94	64	-	64
Total Expenditures	532,507	585,512	$ 717,371	$ (131,859)
Receipts Over (Under) Expenditures	9,830	8,620		
Unencumbered Cash, Beginning	10,000	19,830		
Prior Year Cancelled Encumbrances	-	163		
Unencumbered Cash, Ending	$ 19,830	$ 28,613		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

BILINGUAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 656	$ -	$ 656	$ (656)
Expenditures:				
Instruction -				
Certified salaries	-	-	$ 656	$ (656)
Property and equipment	-	-	656	(656)
Total Expenditures	-	-	$ 1,312	$ (1,312)
Receipts Over (Under) Expenditures	656	-		
Unencumbered Cash, Beginning	-	656		
Unencumbered Cash, Ending	$ 656	$ 656		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 312,750	$ 317,996	$ 343,952	$ (25,956)
Delinquent tax	4,013	5,144	7,406	(2,262)
Motor vehicle tax	17,308	18,310	26,484	(8,174)
Recreational vehicle tax	641	594	1,502	(908)
Commercial vehicle tax	1,711	1,878	2,610	(732)
Watercraft tax	320	-	-	-
Interest on idle funds	17,167	8,083	-	8,083
Miscellaneous	2,279	35,082	-	35,082
Total Receipts	356,189	387,087	$ 381,954	$ 5,133
Expenditures:				
Instruction -				
Property and equipment	8,383	11,173	$ 5,748	$ 5,425
Supplies	-	-	512,766	(512,766)
Student Support Services -				
Supplies	-	-	19,850	(19,850)
Operations and Maintenance -				
Non-certified salaries	134	-	134	(134)
Repairs and maintenance	8,516	138,070	8,516	129,554
Other purchased services	-	-	12,773	(12,773)
Supplies	12,773	11,123	-	11,123
Property and equipment	2,803	3,637	2,802	835
Transportation -				
Property (equipment & furnishings)	715	1,539	6,431	(4,892)
Vehicle Services and Maintenance -				
Property (equipment & buses)	134,836	(5,000)	-	(5,000)
Professional technical services	-	-	54,644	(54,644)
Other purchased services	1,544	-	1,544	(1,544)
Other Property Support Services -				
Property and equipment	-	850	-	850
Facility Acquisition and Contruction Services -				
Building improvements	166,967	74,655	108,232	(33,577)
Social Security	10	-	10	(10)
Total Expenditures	336,681	236,047	$ 733,450	$ (497,403)
Receipts Over (Under) Expenditures	19,508	151,040		
Unencumbered Cash, Beginning	382,407	401,915		
Unencumbered Cash, Ending	$ 401,915	$ 552,955		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 2,320	$ 1,885	$ 4,050	$ (2,165)
Miscellaneous	1,442	2,958	-	2,958
Total Receipts	3,762	4,843	$ 4,050	$ 793
Expenditures:				
Instruction -				
Certified salaries	4,282	-	$ 4,282	$ (4,282)
Social Security	328	-	336	(336)
Other employee benefits	8	-	-	-
Other purchased services	-	-	11,521	(11,521)
Total Expenditures	4,618	-	$ 16,139	$ (16,139)
Receipts Over (Under) Expenditures	(856)	4,843		
Unencumbered Cash, Beginning	12,945	12,089		
Unencumbered Cash, Ending	$ 12,089	$ 16,932		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,720	$ 1,700	$ 1,299	$ 401
Federal aid	177,241	169,109	125,884	43,225
Student sales - lunch and milk	53,805	65,609	42,014	23,595
Student sales - breakfast	-	-	354	(354)
Adult sales	4,093	742	3,921	(3,179)
Miscellaneous	-	5,420	-	5,420
Transfer from General Fund	40,000	25,000	40,000	(15,000)
Transfer from Supplemental General Fund	4,591	15,487	4,591	10,896
Total Receipts	281,450	283,067	$ 218,063	$ 65,004
Expenditures:				
Operations and Maintenance -				
Non-certified salaries	-	96	$ -	$ 96
Insurance	-	758	6,754	(5,996)
Social Security	-	7	-	7
Other employee benefits	-	16	100	(84)
Other	-	583	-	583
Property and equipment	-	-	30,933	(30,933)
Food Service Operation -				
Non-certified salaries	65,681	56,033	65,681	(9,648)
Insurance	19,144	30,327	19,144	11,183
Social Security	4,937	6,474	4,937	1,537
Other employee benefits	100	69	-	69
Miscellaneous supplies	8,247	8,653	7,764	889
Food and milk	143,624	174,414	139,308	35,106
Other purchased services	2,129	2,882	1,684	1,198
Property and equipment	1,967	7,761	1,967	5,794
Other	4,795	414	4,795	(4,381)
Legal Food Service Fund Budget	250,624	288,487	283,067	5,420
Adjustment for qualifying budget credits	-	-	5,420	(5,420)
Total Expenditures	250,624	288,487	$ 288,487	$ -
Receipts Over (Under) Expenditures	30,826	(5,420)		
Unencumbered Cash, Beginning	35,109	65,935		
Unencumbered Cash, Ending	$ 65,935	$ 60,515		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ 1,149	$ 3,000	$ (1,851)
Transfer from Supplemental General Fund	20,000	9,689	20,000	(10,311)
Total Receipts	20,000	10,838	$ 23,000	$ (12,162)
Expenditures:				
Instruction Support Staff -				
Purchased professional services	11,500	1,770	$ 11,500	$ (9,730)
Other purchased services	2,998	7,765	2,998	4,767
Books and periodicals	135	799	135	664
Miscellaneous supplies	765	84	764	(680)
Property and equipment	-	420	-	420
Other Support Staff -				
Other	-	-	26,089	(26,089)
Total Expenditures	15,398	10,838	$ 41,486	$ (30,648)
Receipts Over (Under) Expenditures	4,602	-		
Unencumbered Cash, Beginning	13,883	18,485		
Unencumbered Cash, Ending	$ 18,485	$ 18,485		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous revenue	$ 5,593	$ 8,975	$ -	$ 8,975
Transfer from General Fund	508,976	377,114	543,822	(166,708)
Transfer from Supplemental General Fund	100,000	195,431	127,779	67,652
Total Receipts	614,569	581,520	$ 671,601	$ (90,081)
Expenditures:				
Instruction -				
Certified salaries	2,791	4,710	$ 2,791	$ 1,919
Non-certified salaries	1,500	1,703	1,500	203
Insurance	-	458	-	458
Social Security	328	489	335	154
Other employee benefits	6	6	-	6
Payment to Special Education	521,150	570,666	589,865	(19,199)
Other	190	2,147	190	1,957
Supplies	-	24	163,064	(163,040)
Technology supplies	221	-	-	-
Property and equipment	256	-	256	(256)
Student Support Services -				
Purchased professional service	-	1,250	-	1,250
Supervision -				
Supplies	-	67	-	67
Total Expenditures	526,442	581,520	$ 758,001	$ (176,481)
Receipts Over (Under) Expenditures	88,127	-		
Unencumbered Cash, Beginning	15,000	103,127		
Unencumbered Cash, Ending	$ 103,127	$ 103,127		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 128,703	$ 137,334	$ 128,703	$ 8,631
Transfer from Supplemental General Fund	158,755	195,884	158,755	37,129
Total Receipts	287,458	333,218	$ 287,458	$ 45,760
Expenditures:				
Instruction -				
Certified salaries	175,520	204,814	$ 175,520	$ 29,294
Insurance	20,883	34,652	20,883	13,769
Social Security	13,314	15,613	13,314	2,299
Other employee benefits	244	216	244	(28)
Other purchased services	-	-	7	(7)
Other	7	4,212	159,473	(155,261)
General supplemental supplies	4,948	1,988	4,948	(2,960)
Technology supplies	1,597	331	1,597	(1,266)
Miscellaneous supplies	722	1,145	722	423
Operations & Maintenance -				
Purchased property services	-	237	-	237
Water/sewer	79	-	78	(78)
Other	522	10	522	(512)
Electricity	150	-	150	(150)
Total Expenditures	217,986	263,218	$ 377,458	$ (114,240)
Receipts Over (Under) Expenditures	69,472	70,000		
Unencumbered Cash, Beginning	20,528	90,000		
Unencumbered Cash, Ending	$ 90,000	$ 160,000		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 324,184	$ 308,413	$ 356,602	$ (48,189)
Expenditures:				
Employee Benefits -				
Instruction	203,154	194,923	$ 235,573	$ (40,650)
Student Support Services	13,809	15,865	13,809	2,056
Instruction Support Staff	5,076	6,083	5,076	1,007
General Administration	34,981	29,992	34,981	(4,989)
School Administration	30,402	27,925	30,402	(2,477)
Operations and Maintenance	12,651	19,252	12,651	6,601
Student Transportation Services	14,476	5,732	14,475	(8,743)
Food Service	9,635	8,641	9,635	(994)
Total Expenditures	324,184	308,413	$ 356,602	$ (48,189)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 105,737	$ 118,032	$ 114,882	$ 3,150
Delinquent tax	1,211	1,698	1,674	24
Motor vehicle tax	5,393	5,864	5,659	205
Recreational vehicle tax	300	190	321	(131)
Commercial vehicle tax	534	626	558	68
Total Receipts	113,175	126,410	$ 123,094	$ 3,316
Expenditures:				
Community service operations	87,010	118,153	$ 141,620	$ (23,467)
Receipts Over (Under) Expenditures	26,165	8,257		
Unencumbered Cash, Beginning	6,554	32,719		
Unencumbered Cash, Ending	$ 32,719	$ 40,976		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 18,113	$ 19,681	$ 18,765	$ 916
Delinquent tax	225	305	279	26
Motor vehicle tax	1,080	1,119	1,071	48
Recreational vehicle tax	60	36	61	(25)
Commercial vehicle tax	107	110	106	4
Other revenue from local sources	-	-	681	(681)
Total Receipts	19,585	21,251	$ 20,963	$ 288
Expenditures:				
Community service operations	16,327	20,754	$ 20,000	$ 754
Receipts Over (Under) Expenditures	3,258	497		
Unencumbered Cash, Beginning	3,020	6,278		
Unencumbered Cash, Ending	$ 6,278	$ 6,775		

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Rental fees	$ 5,295	$ 7,841
Miscellaneous	8,055	-
Technology fees	-	7,806
Transfer from General Fund	-	100,000
Total Receipts	13,350	115,647
Expenditures:		
Instruction -		
Purchased professional services	1,123	-
Supplies	-	695
Textbooks	23,563	3,309
Instructional Support Staff -		
Miscellaneous supplies	205	25
Total Expenditures	24,891	4,029
Receipts Over (Under) Expenditures	(11,541)	111,618
Unencumbered Cash, Beginning	39,258	21,003
	(6,714)	-
Unencumbered Cash, Ending	$ 21,003	$ 132,621

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Transfer from General Fund	$ 130,419	$ 38,224
Expenditures:		
Instruction -		
Insurance	-	-
Receipts Over (Under) Expenditures	130,419	38,224
Unencumbered Cash, Beginning	213,415	343,834
Prior Year Cancelled Encumbrances	-	(6,946)
Unencumbered Cash, Ending	$ 343,834	$ 375,112

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

GIFT AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Donations	$ 25,639	$ 41,853
School Safety and Security Grant	3,924	-
Mental Health School Liason	72,436	38,944
Pre-K Pilot Grant (CIP)	22,500	28,125
Pre-K Pilot Grant (TANF)	22,893	22,500
Total Receipts	147,392	131,422
Expenditures:		
Instruction -		
Certified salaries	45,364	41,630
Social security	-	3,296
Other employee benefits	60	53
Supplies	-	5,222
Technology supplies	52,047	23,206
Student Support Services -		
Certified salaries	38,625	47,512
Insurance	11,994	17,210
Social security	2,955	2,968
Other employee benefits	43	53
Purchased professional services	18,109	-
Total Expenditures	169,197	141,150
Receipts Over (Under) Expenditures	(21,805)	(9,728)
Unencumbered Cash, Beginning	80,760	58,955
Unencumbered Cash, Ending	$ 58,955	$ 49,227

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

ESSER II FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 60,023	$ -
Expenditures:		
Instruction -		
Certified salaries	6,667	-
Non certified salaries	12,582	-
Social security	2,433	-
Purchased professional services	18,735	-
Property and equipment	20,276	-
Other employee benefits	18	-
Miscellaneous	-	-
Total Expenditures	60,711	-
Receipts Over (Under) Expenditures	(688)	-
Unencumbered Cash, Beginning	688	-
Unencumbered Cash, Ending	$ -	$ -

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

MEADOW LARK ESSER III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ -	$ 28,000
Expenditures:		
Instruction -		
Certified salaries	-	3,000
Social Security	-	232
Total Expenditures	-	3,232
Receipts Over (Under) Expenditures	-	24,768
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 24,768

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

ESSER III FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 145,949	$ 400,465
Miscellaneous	1,179	-
Total Receipts	147,128	400,465
Expenditures:		
Instruction -		
Certified salaries	46,257	172,014
Non-certified salaries	25,960	73,639
Social Security	1,376	11,776
Insurance	-	4,125
Other employee benefits	56	130
Purchased professional services	7,099	10,142
Other purchased services	-	1,500
Supplies (teaching)	15,070	20,838
Supplies (technology)	45,655	498
Property and equipment	4,280	74,593
Other	-	5,250
Miscellaneous	-	1
Total Expenditures	145,753	374,506
Receipts Over (Under) Expenditures	1,375	25,959
Unencumbered Cash, Beginning	(67,122)	(65,747)
Unencumbered Cash, Ending	$ (65,747)	$ (39,788)

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

ESSER III LEARNING LOSS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Elementary and Secondary School Emergency Relief Federal aid	$ -	$ 11,600
Expenditures:		
Instruction -		
Certified salaries	-	4,475
Non-certified salaries	-	(1,558)
Social Security	-	6,474
Insurance	-	2,209
Total Expenditures	-	11,600
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

TITLE I FY 14 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 64,161	$ 58,372
Expenditures:		
Instruction -		
Certified salaries	42,927	39,850
Insurance	6,066	9,600
Social Security	1,953	3,079
Other employee benefits	41	40
Purchased professional services	246	-
Purchased property services	-	5,460
Other purchased services	8,706	500
Supplies (teaching)	4,222	74
Property and equipment	-	59
Total Expenditures	64,161	58,662
Receipts Over (Under) Expenditures	-	(290)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (290)

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

TITLE I FY ODD FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ -	$ 28,399
Expenditures:		
Instruction -		
Certified salaries	-	17,595
Social Security	-	271
Other employee benefits	-	10
Other	-	10,523
Total Expenditures	-	28,399
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

TITLE IIA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 11,393	$ 10,523
Expenditures:		
Instruction -		
Purchased professional and technical services	10,430	-
Instruction Support Staff -		
Purchased professional and technical services	-	10,523
Total Expenditures	10,430	10,523
Receipts Over (Under) Expenditures	963	-
Unencumbered Cash, Beginning	-	963
Unencumbered Cash, Ending	$ 963	$ 963

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 13,423	$ -
Expenditures:		
Instruction -		
Other purchased services	13,423	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

CARL PERKINS RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 2,840	$ -
Reimbursements	787	-
Total Receipts	3,627	-
Expenditures:		
Instruction -		
Purchased professional services	1,840	-
Purchased property services	288	-
Property and equipment	787	-
Total Expenditures	2,915	-
Receipts Over (Under) Expenditures	712	-
Unencumbered Cash, Beginning	2,195	2,907
Unencumbered Cash, Ending	$ 2,907	$ 2,907

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

SMALL RURAL SCHOOL GRANT (REAP) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 323	$ 24,667
Expenditures:		
Instruction -		
Supplies	323	(7,204)
Textbooks	-	1,825
Property equipment and furnishings	-	30,046
Total Expenditures	323	24,667
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

VOCATIONAL AGRICULTURE REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Miscellaneous	$ 3,679	$ 2,891
Expenditures:		
Instruction Support Staff -		
Purchased and Professional & Tech Services	-	164
Receipts Over (Under) Expenditures	3,679	2,727
Unencumbered Cash, Beginning	3,860	7,539
Unencumbered Cash, Ending	$ 7,539	$ 10,266

Stockton USD 271
Stockton, Kansas

SPECIAL PURPOSE FUND

INDUSTRIAL ARTS REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Receipts:		
Miscellaneous	$ -	$ 619
Expenditures:		
Instruction Support Staff - Miscellaneous	1,820	991
Receipts Over (Under) Expenditures	(1,820)	(372)
Unencumbered Cash, Beginning	(2,768)	(4,588)
Unencumbered Cash, Ending	$ (4,588)	$ (4,960)

Stockton USD 271
Stockton, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
High School:				
Class of 2024	$ 613	$ -	$ 300	$ 313
Class of 2025	7,433	2,321	9,636	118
Class of 2026	5,724	4,370	3,708	6,386
Class of 2027	-	4,749	767	3,982
Class of 2028	-	1,889	200	1,689
Drama Club	794	-	25	769
FFA	21,242	56,379	61,552	16,069
FCCLA	541	892	938	495
Tech and Design Club	149	-	-	149
Student Council	4,490	1,636	1,188	4,938
Kays Club	732	4,252	3,082	1,902
Forensics Club	151	-	-	151
National Honor Society	462	996	-	1,458
Library Club	27	-	-	27
Dance Squad	613	2,789	3,350	52
Football	1,931	100	682	1,349
Volleyball	3,353	100	498	2,955
Cross Country	178	130	-	308
Girls Basketball	2,304	(70)	695	1,539
Boys Basketball	616	1,844	176	2,284
Track	150	1,410	252	1,308
Band	194	108	-	302
Choir	1,362	1,352	674	2,040
Wrestling	973	81	628	426
Weights	6	-	-	6
Golf	198	-	-	198
Fellowship of Christian Athletes	291	-	-	291
Scholars Bowl	223	305	196	332
S.H.O.P. Club	1,579	10,423	12,839	(837)
FBLA	447	-	-	447
Pep Club	678	-	577	101
Cheerleaders Club	337	3,310	5,483	(1,836)
Subtotal High School	57,791	99,366	107,446	49,711
Grade School:				
Cheerleaders Club	431	621	527	525
Student Council	2,124	2,440	1,803	2,761
Subtotal Grade School	2,555	3,061	2,330	3,286
Total Student Organization Funds	60,346	102,427	109,776	52,997
Sales Tax:				
High School	-	5,814	8,579	(2,765)
Grade School	5	575	575	5
Total Sales Tax	5	6,389	9,154	(2,760)
Total Agency Funds	$ 60,351	$ 108,816	$ 118,930	$ 50,237

Stockton USD 271
Stockton, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School:						
Athletics	$ 2,938	$ 23,630	$ 23,149	$ 3,419	$ -	$ 3,419
Concessions	3,338	30,942	34,267	13	-	13
Subtotal High School	6,276	54,572	57,416	3,432	-	3,432
Grade School:						
Athletics	8,262	18,672	15,493	11,441	-	11,441
Concessions	80	-	57	23	-	23
Subtotal Grade School	8,342	18,672	15,550	11,464	-	11,464
Total Gate Receipts	14,618	73,244	72,966	14,896	-	14,896
School Projects:						
High School:						
Petty Cash	1,000	748	748	1,000	-	1,000
General Activity	19	7	-	26	-	26
Interest	424	220	222	422	-	422
Yearbook	2,921	5,310	9,153	(922)	-	(922)
Special Projects	657	(315)	173	169	-	169
Drivers Education	-	3,000	3,000	-	-	-
Student Vending	159	54	303	(90)	-	(90)
Industrial Arts	-	619	619	-	-	-
Vocational Ag	-	2,891	2,891	-	-	-
Subtotal High School	5,180	12,534	17,109	605	-	605
Grade School:						
Petty Cash	1,000	-	-	1,000	-	1,000
General Activity	1,545	2,117	2,215	1,447	-	1,447
Interest	128	52	-	180	-	180
Pop Machine	198	4	156	46	-	46
Accelerated Reader Program	2,261	443	788	1,916	-	1,916
Subtotal Grade School	5,132	2,616	3,159	4,589	-	4,589
Total School Projects	10,312	15,150	20,268	5,194	-	5,194
Total District Activity Funds	$ 24,930	$ 88,394	$ 93,234	$ 20,090	$ -	$ 20,090