UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2021

MAPES & MILLER LLP
CERTIFIED PUBLIC ACCOUNTANTS

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

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For the Year Ended June 30, 2021

MAPES & MILLER LLP
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UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
For the Year Ended June 30, 2021

ADMINISTRATION

Bill Lowry - Superintendent

Annette Look - Clerk

Anita Conger - Treasurer

BOARD MEMBERS

Linda Conyac - President

Stephanie Niblock - Vice President

Jesse Stithem

Mark Billinger

Aftan Tso

LeAnn Dix

Daphne Plumer

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 271, Stockton, Kansas as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 271, Stockton, Kansas as of June 30, 2021, or changes in financial position and cash flows 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, 2021, 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.

Other Matters
Report on 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 13, 2021
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, 2021

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	$ 46,277	$ -	$ 3,175,568	$ 3,221,845	$ -	$ 284,797	$ 284,797
Supplemental General Fund	109,163	-	940,480	959,580	90,063	-	90,063
Special Purpose Funds:							
Preschool-Aged At-Risk Fund	-	-	41,667	30,343	11,324	4,218	15,542
At Risk (K-12) Fund	18,720	-	361,159	368,891	10,988	17,686	28,674
Bilingual Education Fund	-	-	-	-	-	-	-
Capital Outlay Fund	385,991	5,880	387,945	503,371	276,445	55,032	331,477
Driver Training Fund	24,770	-	4,074	9,425	19,419	2,357	21,776
Food Service Fund	79,934	-	306,304	304,617	81,621	3,354	84,975
Professional Development Fund	9,107	-	4,932	692	13,347	-	13,347
Special Education Fund	101,586	-	659,652	705,484	55,754	-	55,754
Career and Postsecondary Education Fund	20,000	-	165,532	165,494	20,038	24,670	44,708
KPERS Special Retirement Contribution Fund	-	-	306,622	306,622	-	-	-
Recreation Commission Fund	8,900	-	104,522	100,000	13,422	-	13,422
Recreation Commission Employee Benefits Fund	631	-	20,372	18,300	2,703	-	2,703
Textbook & Student Material Revolving Fund	42,801	1,107	22,328	58,582	7,654	-	7,654
Contingency Reserve Fund	198,859	-	-	20,538	178,321	20,538	198,859
Spark Fund	-	-	143,870	143,870	-	-	-
Gifts & Grants Fund	13,661	-	103,447	98,224	18,884	8,385	27,269
Federal Funds	54,183	-	103,564	189,829	(32,082) *	7,311	(24,771)
District Activity Funds	16,480	-	44,341	41,778	19,043	-	19,043
Total Reporting Entity (Excluding Agency Funds)	$ 1,131,063	$ 6,987	$ 6,896,379	$ 7,247,485	$ 786,944	$ 428,348	$ 1,215,292

Composition of Cash:	
District Checking Accounts	$ 945,749
Money Market Checking Account	249,500
Activity Checking Accounts	68,275
Petty Cash Account	1,000
Total Cash	1,264,524
Agency Funds Per Schedule 3	(49,232)
Total Reporting Entity (Excluding Agency Funds)	$ 1,215,292

*** See Note 8, (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.

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. The following fund of the district was amended on June 7, 2021: Professional Development Fund.

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
Spark 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, 2021.

At June 30, 2021 the district's carrying amount of the deposits, including certificates of deposit, was $1,264,524 and the bank balance was $1,343,725. 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 $844,225 was collateralized with securities held by the pledging financial institution's agents in the district's name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

3. *In-Substance Receipt in Transit*

The district received $74,545 subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

4. *Claims and Judgments*

The district participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the district may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the district believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the district.

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

5. *Interfund Transfers*

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Preschool-Aged At-Risk Fund	K.S.A. 72-5167	$ 41,667
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	269,172
General Fund	Special Education Fund	K.S.A. 72-5167	604,175
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	81,237
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	27,697
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	49,366
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	165,532
Total			$ 1,238,846

6. *Property Taxes*

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

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

7. *Defined Benefit Pension Plan*

General Information about the Pension Plan

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

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

7. Defined Benefit Pension Plan (Cont.)

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

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

House Substitute for Senate Bill 109 from the 2018 legislative session provided for additional funding for KPERS School group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for KPERS School Group. House Substitute for Senate Bill 25 from the 2019 legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired district employees. The district is responsible for the employer's portion of the cost for retired district employees. The district received and remitted amounts to the statutory contribution rate, which totaled $306,622 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the district's proportionate share of the collective net pension liability reported by KPERS was $3,256,492. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The district's proportion of the net pension liability was based on the ratio of the district's 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, the liability is not reported in this financial statement.

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

8. Compliance with Kansas Statutes

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

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

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

9. Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

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

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer rate is set at 1% for the year ended June 30, 2021.

Other Employee Benefits

Vacation Pay

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

Sick Leave

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

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

10. Covid-19

On January 30, 2020 the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the district's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the district is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year ending June 30, 2021.

11. CRF and Cares Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARKS's first round distribution was to local governments in the amount of $400 million. The district received CRF in the amount of $143,870. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

12. 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.

13. Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements:									
Track Improvements	2.930%	07/24/15	418,876	06/01/25	$ 224,626	$ -	$ 43,107	$ 181,519	$ 6,006
HVAC System	3.850%	05/13/19	250,000	05/15/24	199,599	-	48,087	151,512	6,961
Total Contractual Indebtedness					$ 424,225	$ -	$ 91,194	$ 333,031	$ 12,967

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

	2022	2023	2024	2025	Total
PRINCIPAL:					
Lease Purchase Agreements	$ 94,491	$ 97,773	$ 96,400	$ 44,367	$ 333,031
INTEREST:					
Lease Purchase Agreements	9,689	6,407	3,012	652	19,760
Total Principal and Interest	$ 104,180	$ 104,180	$ 99,412	$ 45,019	$ 352,791

UNIFIED SCHOOL DISTRICT NO. 271

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FISCAL YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

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	$ 3,302,473	$ (150,777)	$ 70,149	$ 3,221,845	$ 3,221,845	$ -
Supplemental General Fund	998,018	(45,512)	7,074	959,580	959,580	-
Special Purpose Funds:						
Preschool-Aged At-Risk Fund	41,090	-	-	41,090	30,343	(10,747)
At Risk (K-12) Fund	372,817	-	-	372,817	368,891	(3,926)
Bilingual Education Fund	1,761	-	-	1,761	-	(1,761)
Capital Outlay Fund	779,400	-	-	779,400	503,371	(276,029)
Driver Training Fund	27,600	-	-	27,600	9,425	(18,175)
Food Service Fund	419,213	-	-	419,213	304,617	(114,596)
Professional Development Fund	33,556	-	-	33,556	692	(32,864)
Special Education Fund	710,236	-	-	710,236	705,484	(4,752)
Career and Postsecondary Education Fund	175,450	-	-	175,450	165,494	(9,956)
KPERS Special Retirement Contribution Fund	346,559	-	-	346,559	306,622	(39,937)
Recreation Commission Fund	100,000	-	-	100,000	100,000	-
Recreation Commission Employee Benefits Fund	18,300	-	-	18,300	18,300	-

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Mineral Production Tax	$ 4,656	$ 9,000	$ (4,344)
Reimbursements & Grants	70,149	-	70,149
Miscellaneous	-	15,000	(15,000)
General State Aid	2,659,210	2,787,313	(128,103)
Special Education Aid	441,553	444,884	(3,331)
Total Receipts	3,175,568	$ 3,256,197	$ (80,629)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	1,032,977	$ 1,270,614	$ (237,637)
Noncertified	20,602	23,303	(2,701)
Employee Benefits			
Insurance	291,870	260,902	30,968
Social Security & Medicare	94,048	86,957	7,091
Other	26,343	30,279	(3,936)
Purchased Professional & Technical Services	19,140	18,814	326
Tuition	-	5,637	(5,637)
Other Purchased Services	549	9,645	(9,096)
Supplies			
General Supplemental Supplies	3,061	43,466	(40,405)
Textbooks	1,123	906	217
Miscellaneous Supplies	247	23,317	(23,070)
Equipment & Furnishings	2,365	1,288	1,077
Other	4,225	8,397	(4,172)
Total Instruction	1,496,550	1,783,525	(286,975)
STUDENT SUPPORT SERVICES			
Employee Benefits			
Insurance	40,570	32,913	7,657
Social Security & Medicare	1,916	4	1,912
Other	-	30	(30)
Other Purchased Services	-	15	(15)
Total Student Support Services	42,486	32,962	9,524

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	$ 54,158	$ 52,788	$ 1,370
Noncertified	-	1,781	(1,781)
Employee Benefits			
Insurance	9,336	8,941	395
Social Security & Medicare	3,954	4,009	(55)
Other	128	74	54
Supplies			
Books & Periodicals	113	14,473	(14,360)
Technology Supplies	168	-	168
Miscellaneous	-	7,371	(7,371)
Total Instructional Support Staff	67,857	89,437	(21,580)
GENERAL ADMINISTRATION			
Salaries			
Certified	56,980	55,000	1,980
Noncertified	1,251	1,585	(334)
Employee Benefits			
Social Security & Medicare	4,310	4,139	171
Other	148	89	59
Purchased Professional & Technical Services	4,042	11,678	(7,636)
Purchased Property Services	76	-	76
Other Purchased Services			
Communications	-	3,325	(3,325)
Other	1,956	3,488	(1,532)
Supplies	45	4,026	(3,981)
Equipment & Furnishings	29,156	-	29,156
Other	19,608	-	19,608
Total General Administration	117,572	83,330	34,242
SCHOOL ADMINISTRATION			
Salaries			
Certified	162,423	147,080	15,343
Noncertified	60,765	58,799	1,966
Employee Benefits			
Insurance	75,667	66,078	9,589
Social Security & Medicare	16,354	15,115	1,239
Other	509	285	224
Purchased Professional & Technical Services	1,398	1,481	(83)
Other Purchased Services			
Communications	-	3,115	(3,115)
Other	324	3,700	(3,376)
Supplies	-	456	(456)
Other	8,731	3,235	5,496
Total School Administration	326,171	299,344	26,827

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	$ 3,177	$ -	$ 3,177
Employee Benefits			
Insurance	29,728	21,328	8,400
Social Security & Medicare	243	-	243
Other	3	-	3
Purchased Professional & Technical Services	17,126	19,913	(2,787)
Purchased Property Services			
Water/Sewer	-	10,171	(10,171)
Cleaning	-	3,690	(3,690)
Repairs & Maintenance	7,885	915	6,970
Other	22,809	13,433	9,376
Supplies			
General Supplies	-	373	(373)
Energy			
Heating	478	16,366	(15,888)
Electricity	-	65,625	(65,625)
Equipment & Furnishings	628	-	628
Other	185	121	64
Total Operations & Maintenance	82,262	151,935	(69,673)
STUDENT TRANSPORTATION SERVICES			
Supervision			
Salaries			
Noncertified	89,532	52,812	36,720
Employee Benefits			
Social Security & Medicare	6,557	4,055	2,502
Other	188	8,942	(8,754)
Supplies	703	-	703
Other	-	911	(911)
Vehicle Operating Services			
Salaries			
Noncertified	54,995	57,755	(2,760)
Employee Benefits			
Social Security & Medicare	4,222	4,258	(36)
Other	128	83	45
Other Purchased Services			
Insurance	9,509	-	9,509
Motor Fuel	24	-	24
Equipment & Furnishings	314	-	314
Other	1,415	284	1,131
Vehicle Services & Maintenance Services			
Other Purchased Services	1,369	640	729
Supplies	-	4,312	(4,312)
Other Student Transportation Services			
Other Purchased Services	1,010	89	921
Other	3,967	3,432	535
Total Student Transportation Services	173,933	137,573	36,360

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Food Service Fund	$ -	$ 4,915	$ (4,915)
Profesional Development Fund	-	10,642	(10,642)
Special Education Fund	604,175	505,417	98,758
Contingency Reserve Fund	-	8,101	(8,101)
Preschool-Aged At-Risk	41,667	30,000	11,667
At Risk (K-12) Fund	269,172	165,292	103,880
Total Outgoing Transfers	915,014	724,367	190,647
Adjustment to Comply with Legal Max	-	(150,777)	150,777
Legal General Fund Budget	3,221,845	3,151,696	70,149
Adjustment for Qualifying Budget Credits			
Reimbursements	-	70,149	(70,149)
Total Expenditures	3,221,845	$ 3,221,845	$ -
Receipts Over (Under) Expenditures	(46,277)		
UNENCUMBERED CASH, BEGINNING	46,277		
UNENCUMBERED CASH, ENDING	$ -		

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 710,276	$ 739,451	$ (29,175)
Delinquent Tax	14,668	13,387	1,281
Motor Vehicle Tax	39,111	36,995	2,116
Recreational Vehicle Tax	1,318	956	362
16/20M Vehicle Tax	4,617	-	4,617
Commercial Vehicle tax	4,167	3,245	922
Watercraft Tax	466	-	466
Supplemental State Aid	158,783	166,370	(7,587)
Reimbursements	7,074	-	7,074
Total Receipts	940,480	$ 960,404	$ (19,924)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	-	$ 80,955	$ (80,955)
Noncertified	-	178	(178)
Employee Benefits			
Social Security & Medicare	1,280	10,746	(9,466)
Other	1,548	4,870	(3,322)
Purchased Professional & Technical Services	2,400	12,864	(10,464)
Other Purchased Services	18,779	3,042	15,737
Supplies			
General	53,042	-	53,042
Textbooks	12,829	-	12,829
Miscellaneous Supplies	28,448	430	28,018
Other	16,525	17,402	(877)
Total Instruction	134,851	130,487	4,364
STUDENT SUPPORT SERVICES			
Salaries			
Certified	4,859	-	4,859
INSTRUCTION SUPPORT STAFF			
Purchased Professional & Technical Services	-	13,189	(13,189)
Supplies			
Books	5,786	-	5,786
Miscellaneous Supplies	19,407	-	19,407
Total Insturction Support Staff	25,193	13,189	12,004

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
GENERAL ADMINISTRATION			
Salaries			
Noncertified	$ 118,361	$ 117,537	$ 824
Employee Benefits			
Insurance	20,639	15,904	4,735
Social Security & Medicare	8,378	8,292	86
Other	263	150	113
Purchased Professional & Technical Services	150	3,860	(3,710)
Other Purchased Services			
Communications	3,869	570	3,299
Other	627	-	627
Supplies	1,150	-	1,150
Other	103	503	(400)
Total General Administration	153,540	146,816	6,724
SCHOOL ADMINISTRATION			
Employee Benefits			
Social Security & Medicare	2,074	1,897	177
Other	64	38	26
Purchased Professional & Technical Services	175	-	175
Other Purchased Services	2,452	-	2,452
Supplies	490	198	292
Total School Administration	5,255	2,133	3,122
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	50,002	51,658	(1,656)
Employee Benefits			
Social Security & Medicare	3,694	3,799	(105)
Other	114	68	46
Purchased Professional & Technical Services	210	111	99
Purchased Property Services			
Water/Sewer	22,337	3,509	18,828
Cleaning	4,661	1,626	3,035
Repairs & Maintenance	175	375	(200)
Rentals	81	-	81
Other	230	-	230
Other Purchased Services			
Insurance	62,768	17,662	45,106
Other	240	-	240
Supplies			
General	37,367	38,984	(1,617)
Energy			
Heating	16,888	1,058	15,830
Electricity	68,236	23,324	44,912
Total Operations & Maintenance	267,003	142,174	124,829

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
CENTRAL SERVICES			
Salaries			
Noncertified	$ 29,370	$ 25,792	$ 3,578
VEHICLE OPERATING SERVICES			
Motor Fuel	15,298	320	14,978
VEHICLE SERVICES & MAINTENANCE SERVICES			
Supplies	379	-	379
OUTGOING TRANSFERS			
Bilingual Education Fund	-	1,761	(1,761)
Driver Training Fund	-	5,000	(5,000)
Food Service Fund	27,697	65,926	(38,229)
Professional Development Fund	-	9,074	(9,074)
Special Education Fund	49,366	100,000	(50,634)
Career & Postsecondary Education Fund	165,532	155,450	10,082
Preschool-Aged At-Risk	-	11,090	(11,090)
At Risk (K-12) Fund	81,237	188,806	(107,569)
Total Outgoing Transfers	323,832	537,107	(213,275)
Adjustment to Comply with Legal Max	-	(45,512)	45,512
Legal Supplemental General Fund Budget	959,580	952,506	7,074
Adjustment for Qualifying Budget Credits			
Reimbursements	-	7,074	(7,074)
Total Expenditures	959,580	$ 959,580	$ -
Receipts Over (Under) Expenditures	(19,100)		
UNENCUMBERED CASH, BEGINNING	109,163		
UNENCUMBERED CASH, ENDING	$ 90,063		

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, 2021

PRESCHOOL-AGED AT-RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 41,667	$ 30,000	$ 11,667
Supplemental General Fund	-	11,090	(11,090)
Total Receipts	41,667	$ 41,090	$ 577
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	13,984	$ 30,000	$ (16,016)
Noncertified	13,612	-	13,612
Employee Benefits			
Insurance	-	11,090	(11,090)
Social Security & Medicare	2,696	-	2,696
Other	51	-	51
Total Expenditures	30,343	$ 41,090	$ (10,747)
Receipts Over (Under) Expenditures	11,324		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ 11,324		

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, 2021

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 10,750	$ -	$ 10,750
Incoming Transfers			
General Fund	269,172	165,292	103,880
Supplemental General Fund	81,237	188,806	(107,569)
Total Receipts	361,159	$ 354,098	$ 7,061
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	275,993	$ 214,883	$ 61,110
Employee Benefits			
Social Security & Medicare	3,653	3,491	162
Other	110	87	23
Purchased Professional & Technical Services	17,235	3,557	13,678
Supplies			
Textbooks	10,168	17,030	(6,862)
Miscellaneous Supplies	-	33,490	(33,490)
Total Instruction	307,159	272,538	34,621
STUDENT SUPPORT SERVICES			
Salaries			
Certified	57,193	55,823	1,370
Employee Benefits			
Social Security & Medicare	4,398	4,292	106
Other	141	64	77
Supplies	-	40,100	(40,100)
Total Student Support Services	61,732	100,279	(38,547)
Total Expenditures	368,891	$ 372,817	$ (3,926)
Receipts Over (Under) Expenditures	(7,732)		
UNENCUMBERED CASH, BEGINNING	18,720		
UNENCUMBERED CASH, ENDING	$ 10,988		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-5

BILINGUAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
Supplemental General Fund	$ -	$ 1,761	$ (1,761)
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Purchased Professional and Technical Supplies	-	$ 1,761	$ (1,761)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ -		

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 307,532	$ 295,446	$ 12,086
Delinquent Tax	7,645	5,768	1,877
Motor Vehicle Tax	16,693	15,573	1,120
Recreational Vehicle Tax	494	402	92
16/20M Vehicle Tax	2,032	-	2,032
Watercraft Tax	202	-	202
Commercial Vehicle tax	1,691	1,366	325
Interest on Idle Funds	2,231	-	2,231
Miscellaneous	49,425	70,000	(20,575)
Total Receipts	387,945	$ 388,555	$ (610)
EXPENDITURES			
INSTRUCTION			
Equipment & Furnishings	74,190	$ 43,992	$ 30,198
GENERAL ADMINISTRATION			
Equipment & Furnishings	2,640	772	1,868
SCHOOL ADMINISTRATION			
Equipment & Furnishings	4,290	21,011	(16,721)
OPERATIONS & MAINTENANCE			
Purchased Property Services			
Repairs & Maintenance	13,904	25,426	(11,522)
Equipment & Furnishings	-	254,674	(254,674)
TRANSPORTATION			
Equipment & Buses	126,169	58,900	67,269
Vehicle Services & Maintenance Services			
Equipment & Furnishings	43,897	200,000	(156,103)
FACILITY ACQUISITION & CONSTRUCTION			
Building Improvements			
Outside Contractors	238,281	174,625	63,656
Total Expenditures	503,371	$ 779,400	$ (276,029)
Receipts Over (Under) Expenditures	(115,426)		
UNENCUMBERED CASH, BEGINNING	385,991		
Prior Year Cancelled Encumbrances	5,880		
UNENCUMBERED CASH, ENDING	$ 276,445		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-7

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Safety Aid	$ 1,734	$ 3,000	$ (1,266)
Other Revenue from Local Source	2,340	-	2,340
Total Receipts	4,074	$ 3,000	$ 1,074
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	8,741	$ 10,000	$ (1,259)
Employee Benefits			
Social Security & Medicare	669	600	69
Other	15	-	15
Supplies			
Textbooks	-	1,000	(1,000)
Miscellaneous Supplies	-	8,000	(8,000)
OPERATIONS & MAINTENANCE			
Motor Fuel	-	8,000	(8,000)
Total Expenditures	9,425	$ 27,600	$ (18,175)
Receipts Over (Under) Expenditures	(5,351)		
UNENCUMBERED CASH, BEGINNING	24,770		
UNENCUMBERED CASH, ENDING	$ 19,419		

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, 2021

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Student Sales (Lunch)	$ 11,881	$ 38,821	$ (26,940)
Student Sales (Breakfast)	-	5,524	(5,524)
Adult & Student Sales	173	10,024	(9,851)
Miscellaneous	2,483	14,276	(11,793)
State Aid	2,477	1,325	1,152
Federal Aid	261,593	196,036	65,557
Incoming Transfers			
General Fund	-	4,915	(4,915)
Supplemental General Fund	27,697	65,926	(38,229)
Total Receipts	306,304	$ 336,847	$ (30,543)
EXPENDITURES			
OPERATIONS & MAINTENANCE			
General Supplies	-	$ 140,847	$ (140,847)
FOOD SERVICE OPERATION			
Salaries			
Noncertified	87,689	81,930	5,759
Employee Benefits			
Insurance	24,104	20,787	3,317
Social Security & Medicare	6,235	5,568	667
Other	192	104	88
Other Purchased Services	830	22	808
Supplies			
Food & Milk	153,947	151,315	2,632
Miscellaneous Supplies	25,446	14,006	11,440
Equipment & Furnishings	3,385	3,628	(243)
Other	2,789	1,006	1,783
Total Food Service Operation	304,617	278,366	26,251
Total Expenditures	304,617	$ 419,213	$ (114,596)
Receipts Over (Under) Expenditures	1,687		
UNENCUMBERED CASH, BEGINNING	79,934		
UNENCUMBERED CASH, ENDING	$ 81,621		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-9

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 4,182	$ 3,000	$ 1,182
Other Revenue Local Source	750		
Incoming Transfers			
General Fund	-	10,642	(10,642)
Supplemental General Fund	-	9,074	(9,074)
Total Receipts	4,932	$ 22,716	$ (18,534)
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Purchased Professional and Technical Services	150	$ 33,556	$ (33,406)
Other Purchased Services	375	-	375
Supplies			
Miscellaneous Supplies	167	-	167
Total Expenditures	692	$ 33,556	$ (32,864)
Receipts Over (Under) Expenditures	4,240		
UNENCUMBERED CASH, BEGINNING	9,107		
UNENCUMBERED CASH, ENDING	$ 13,347		

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, 2021

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Source	$ 6,111	$ -	$ 6,111
Incoming Transfers			
General Fund	604,175	505,417	98,758
Supplemental General Fund	49,366	100,000	(50,634)
Total Receipts	659,652	$ 605,417	$ 54,235
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	1,954	$ 2,169	$ (215)
Noncertified	3,182	3,601	(419)
Employee Benefits			
Social Security & Medicare	393	466	(73)
Other	10	13	(3)
Other Purchased Services			
Tuition			
Payments to Coop/Interlocal Assessments	258,256	258,256	-
Payments to Coop/Interlocal Flowthrough	441,553	444,884	(3,331)
Other	136	847	(711)
Total Expenditures	705,484	$ 710,236	$ (4,752)
Receipts Over (Under) Expenditures	(45,832)		
UNENCUMBERED CASH, BEGINNING	101,586		
UNENCUMBERED CASH, ENDING	$ 55,754		

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, 2021

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
Supplemental General Fund	$ 165,532	$ 155,450	$ 10,082
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	151,556	$ 161,321	$ (9,765)
Employee Benefits			
Social Security & Medicare	10,262	12,000	(1,738)
Other	317	198	119
Other Purchased Services	-	700	(700)
General Supplemental Supplies	3,359	831	2,528
OPERATIONS & MAINTENANCE			
Other	-	400	(400)
Total Expenditures	165,494	$ 175,450	$ (9,956)
Receipts Over (Under) Expenditures	38		
UNENCUMBERED CASH, BEGINNING	20,000		
UNENCUMBERED CASH, ENDING	$ 20,038		

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, 2021

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 306,622	$ 346,559	$ (39,937)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	200,843	$ 195,800	$ 5,043
STUDENT SUPPORT			
Employee Benefits	7,846	10,356	(2,510)
INSTRUCTIONAL SUPPORT			
Employee Benefits	7,441	7,531	(90)
GENERAL ADMINISTRATION			
Employee Benefits	23,359	26,258	(2,899)
SCHOOL ADMINISTRATION			
Employee Benefits	29,344	30,161	(817)
CENTRAL SERVICES			
Employee Benefits	3,731	4,082	(351)
OPERATIONS & MAINTENANCE			
Employee Benefits	6,429	7,122	(693)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	14,566	13,263	1,303
OTHER SUPPORT SERVICES			
Employee Benefits	-	40,680	(40,680)
FOOD SERVICE			
Employee Benefits	13,063	11,306	1,757
Total Expenditures	306,622	$ 346,559	$ (39,937)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-13

RECREATION COMMISSION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 96,107	$ 92,861	$ 3,246
Delinquent Tax	1,857	1,812	45
Motor Vehicle Tax	5,162	4,897	265
Recreational Vehicle Tax	173	126	47
16/20M Vehicle Tax	597	-	597
Watercraft Tax	63	-	63
Commercial Vehicle Tax	563	430	133
Total Receipts	104,522	$ 100,126	$ 4,396
EXPENDITURES			
Appropriation to Recreation Commission	100,000	$ 100,000	$ -
Receipts Over (Under) Expenditures	4,522		
UNENCUMBERED CASH, BEGINNING	8,900		
UNENCUMBERED CASH, ENDING	$ 13,422		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-14

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 19,176	$ 18,519	$ 657
Delinquent Tax	295	363	(68)
Motor Vehicle Tax	695	939	(244)
16/20M Vehicle Tax	64	-	64
Recreational Vehicle Tax	25	24	1
Watercraft Tax	12	-	12
Commercial Vehicle Tax	105	83	22
Total Receipts	20,372	$ 19,928	$ 444
EXPENDITURES			
Community Service Operations	18,300	$ 18,300	$ -
Receipts Over (Under) Expenditures	2,072		
UNENCUMBERED CASH, BEGINNING	631		
UNENCUMBERED CASH, ENDING	$ 2,703		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-15

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

	Actual
RECEIPTS	
Rental Fees & Books	$ 18,233
Vocational Agriculture Receipts	3,128
Industrial Arts Receipts	967
Total Receipts	22,328
EXPENDITURES	
Textbooks	51,193
Credit Card Fees	368
Grade School Tech Expense	120
Vocational Agriculture Materials & Supplies	2,711
Inustrial Arts Materials & Supplies	4,190
Total Expenditures	58,582
Receipts Over (Under) Expenditures	(36,254)
UNENCUMBERED CASH, BEGINNING	42,801
Prior Year Cancelled Encumbrance	1,107
UNENCUMBERED CASH, ENDING	$ 7,654

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	$ -
EXPENDITURES	
GENERAL ADMINISTRATION	
Purchased Professional and Technical Services	7,650
OPERATIONS & MAINTINANCE	
Employee Benefits	
Other	12,888
Total Expenditures	20,538
Receipts Over (Under) Expenditures	(20,538)
UNENCUMBERED CASH, BEGINNING	198,859
UNENCUMBERED CASH, ENDING	$ 178,321

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-16**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021

SPARK FUND

	Actual
RECEIPTS	
County Spark Grant	$ 143,870
EXPENDITURES	
INSTRUCTION	
General Supplies	52,119
Equipment & Furnishings	91,751
Total Expenditures	143,870
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	-
UNENCUMBERED CASH, ENDING	$ -

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND **Schedule 2-17**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021

GIFTS AND GRANTS FUND

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
Contributions & Donations	$ 31,548	$ 1,560	$ 29,988
Community Mental Health	26,899	26,899	-
Pre-K Pilot Grant (CIF)	22,500	22,500	-
Pre-K Pilot Grant (TANF)	22,500	22,500	-
Total Receipts	103,447	$ 73,459	$ 29,988
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	36,631	$ 45,000	$ (8,369)
Employee Benefits			
Other	31	-	31
Supplies			
General Supplemental Supplies	8,338	-	8,338
Technology Supplies	26,325	15,035	11,290
STUDENT SUPPORT SERVICES			
Salaries			
Certified	20,141	26,899	(6,758)
Employee Benefits			
Other	33	-	33
Purchased Professional & Technical Services	6,725	-	6,725
Total Expenditures	98,224	$ 86,934	$ 11,290
Receipts Over (Under) Expenditures	5,223		
UNENCUMBERED CASH, BEGINNING	13,661		
UNENCUMBERED CASH, ENDING	$ 18,884		

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

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021

Schedule 2-18

FEDERAL FUNDS

	Title I FY 20-21	Title IIA FY 20-21	Title IVA FY 20-21	Carl Perkins	ESSER I Cares	ESSER II	REAP	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS										
Federal Aid	$ 72,491	$ 10,918	$ 12,887	$ -	$ 7,268	$ -	$ -	$ 103,564	$ 126,544	$ (22,980)
EXPENDITURES										
Instruction										
Salaries										
Certified	44,529	-	-	-	3,845	17,500	-	65,874	$ 100,000	$ (34,126)
Non-Certified	-	-	-	-	4,500	-	-	4,500	-	4,500
Employee Benefits										
Insurance	9,336	-	-	-	-	-	-	9,336	15,000	(5,664)
Social Security & Medicare	3,351	-	-	-	611	-	-	3,962	3,285	677
Other	107	-	-	-	10	-	-	117	62	55
Purchased Professional & Technical Services	7,204	1,536	-	50	-	4,433	-	13,223	12,213	1,010
Purchased Property Services	-	-	-	-	-	7,596	-	7,596	8,024	(428)
Other Purchased Services	-	9,382	-	-	7,268	1,513	-	18,163	-	18,163
Supplies										
General Supplemental	279	-	-	-	2,071	-	-	2,350	27	2,323
Textbooks	7,453	-	-	-	-	-	-	7,453	-	7,453
Technology	-	-	-	-	-	-	-	-	31,680	(31,680)
Equipment & Furnishings	232	-	12,887	-	36,999	-	-	50,118	-	50,118
Other	-	-	-	-	4,297	2,840	-	7,137	-	7,137
Operations & Maintenance										
General Supplies	-	-	-	-	-	-	-	-	26,000	(26,000)
Total Expenditures	72,491	10,918	12,887	50	59,601	33,882	-	189,829	$ 196,291	$ (6,462)
Receipts Over (Under) Expenditures	-	-	-	(50)	(52,333)	(33,882)	-	(86,265)		
UNENCUMBERED CASH, BEGINNING	-	-	-	50	52,333	-	1,800	54,183		
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	$ -	$ -	$ (33,882)	# $ 1,800	$ (32,082)		

*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.
See Note 8,(Cash Basis Exception)

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
AGENCY FUNDS **Schedule 3**
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For The Year Ended June 30, 2021

STUDENT ACTIVITY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2021	$ 8,355	$ 620	$ 8,174	$ 801
Class of 2022	289	6,476	1,915	4,850
Class of 2023	-	9,708	1,820	7,888
Drama Club	375	-	-	375
Future Farmers of America	12,617	34,991	28,791	18,817
FCCLA Club	913	2,120	1,200	1,833
Tech and Design Club	149	-	-	149
Student Council	1,076	306	322	1,060
Kays Club	3,364	3,488	3,295	3,557
Forensics Club	151	-	-	151
National Honor Society	437	413	634	216
Library Club	42	-	-	42
Dance Squad	442	1,691	1,584	549
Football Activities	471	80	50	501
Volleyball Activities	2,508	522	256	2,774
Cross Country Activities	164	124	120	168
Girls Basketball Activities	110	-	-	110
Boys Basketball Activities	56	180	198	38
Track Activities	100	-	-	100
Band Activities	280	-	64	216
Choir Activities	403	204	261	346
Wrestling Activities	173	310	260	223
Weight Activities	42	-	36	6
Fellowship of Christian Athletes	494	-	172	322
Scholars Bowl	182	-	170	12
S.H.O.P. Club	628	183	-	811
Music Projects	90	-	-	90
FBLA	-	176	99	77
Cheerleaders Club	766	8,196	7,931	1,031
Total High School	34,677	69,788	57,352	47,113
Middle School				
Cheerleaders Club	147	-	-	147
Student Council	2,415	246	689	1,972
Total Middle School	2,562	246	689	2,119
Total Student Activity Funds	$ 37,239	$ 70,034	$ 58,041	$ 49,232

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For The Year Ended June 30, 2021

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	$ 2,056	$ -	$ 13,145	$ 14,814	$ 387	$ -	$ 387
High School Concessions	-	-	9,199	6,698	2,501	-	2,501
High School Sales Tax	119	-	2,024	2,127	16	-	16
Middle School Athletics	2,064	-	7,146	7,530	1,680	-	1,680
Middle School Concessions	80	-	-	-	80	-	80
Middle School Sales Tax	8	-	191	199	-	-	-
Total Gate Receipts	4,327	-	31,705	31,368	4,664	-	4,664
School Projects:							
High School							
Petty Cash	1,000	-	2,793	2,793	1,000	-	1,000
General Activity and Interest	183	-	32	101	114	-	114
Yearbook	6,709	-	9,100	6,351	9,458	-	9,458
Special Projects	961	-	-	464	497	-	497
Total High School	8,853	-	11,925	9,709	11,069	-	11,069
Middle School							
Petty Cash	1,000	-	-	-	1,000	-	1,000
General Activity and Interest	1,079	-	504	185	1,398	-	1,398
Pencil Machine	281	-	97	378	-	-	-
Pop Machine	81	-	71	-	152	-	152
Accelerated Reader Program	859	-	39	138	760	-	760
Total Middle School	3,300	-	711	701	3,310	-	3,310
Total School Projects	12,153	-	12,636	10,410	14,379	-	14,379
Total District Activity Funds	$ 16,480	$ -	$ 44,341	$ 41,778	$ 19,043	$ -	$ 19,043