

UNIFIED SCHOOL DISTRICT NO. 271

Stockton, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

June 30, 2013

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
June 30, 2013

ADMINISTRATION

Allaire Homburg- Superintendent

Annette Look - Clerk

Chris Kollman - Treasurer

BOARD MEMBERS

Linda Conyac - President

Barbara Poore - Vice President

Greg Beougher

Brad Odle

Nicole Pulec

Sharri Coffey

Peter Bellerive

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
June 30, 2013

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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, 2013 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 to meet the financial reporting requirements of the State of Kansas. 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 principles 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 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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, 2013, or changes in financial position and cash flows for the year then ended.

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, 2013, and the aggregate cash 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.

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, summary of regulatory basis receipts and disbursements – 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 9, 2013
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, 2013**

FUND	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	\$ 19,031	\$ -	\$ 2,325,720	\$ 2,344,751	\$ -	\$ 87	\$ 87
Supplemental General Fund	78,381	-	778,935	792,621	64,695	6,836	71,531
Special Purpose Funds:							
At Risk (4 Year Old) Fund	-	-	8,992	8,992	-	-	-
At Risk (K-12) Fund	-	-	178,000	178,000	-	-	-
Capital Outlay Fund	539,083	-	276,140	191,726	623,497	164	623,661
Driver Training Fund	8,285	-	3,267	4,156	7,396	-	7,396
Food Service Fund	76,113	-	174,964	217,163	33,914	380	34,294
Professional Development Fund	2,895	-	-	2,480	415	-	415
Special Education Fund	95,628	-	416,442	482,047	30,023	-	30,023
Vocational Education Fund	20,546	-	78,558	99,104	-	26	26
KPERs Special Retirement Contribution Fund	-	-	151,793	151,793	-	-	-
Recreation Commission Fund	2,630	-	74,868	73,212	4,286	-	4,286
Recreation Commission Employee Benefits Fund	4,628	-	6,821	10,523	926	-	926
Textbook & Student Material Revolving Fund	47,418	-	11,140	13,843	44,715	-	44,715
Contingency Reserve Fund	233,615	-	-	-	233,615	-	233,615
Gifts & Grants Fund	-	-	630	520	110	-	110
Federal Funds	245	-	93,401	93,630	16	229	245
District Activity Funds	19,075	-	131,236	129,584	20,727	-	20,727
Bond and Interest Funds:							
Bond and Interest Fund	282,688	-	245,048	223,501	304,235	-	304,235
Capital Projects Funds:							
QZAB Bond Fund	3,680	-	61	3,741	-	-	-
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,433,941</u>	<u>\$ -</u>	<u>\$ 4,956,016</u>	<u>\$ 5,021,387</u>	<u>\$ 1,368,570</u>	<u>\$ 7,722</u>	<u>\$ 1,376,292</u>

Composition of Cash:

Checking Accounts	\$ 1,410,533
Certificates of Deposit	1,000
Total Cash	<u>1,411,533</u>
Agency Funds Per Schedule 3	<u>(35,241)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,376,292</u>

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

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2013

Page One

1. Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 271, Stockton, Kansas, operates as a unified school district in accordance with the laws of the State of Kansas. The District is a municipal corporation governed by an elected seven-member board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 271 (the municipality) but does not include its related municipal entities. The related municipal entities are as follows:

Stockton Recreation Commission --The Recreation Commission oversees recreational activities for the District of Stockton and the surrounding area. The Recreation Commission operates as a separate governing body appointed by the District, but U.S.D. No. 271 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The 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 revenue 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 Funds—used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business 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 fund, county treasurer tax collection accounts, etc.).

Reimbursements

Reimbursements are defined as repayments of amounts remitted on behalf of another party. All reimbursements shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursement was directly tied to the amount of the original cash disbursement.

1. Summary of Significant Accounting Policies (Cont.)**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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City 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 revenue 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 24, 2013: KPERS Special Retirement Contribution 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 revenues 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.

1. *Summary of Significant Accounting Policies (Cont.)*

Budgetary Information (Cont.)

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Textbook and Student Material Revolving Fund
Contingency Reserve Fund
Gifts & Grants Fund
Federal Funds
District Activity Funds

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

2. *Deposits and Investments*

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2013.

At June 30, 2013 the District's carrying amount of the deposits, including certificates of deposit, was \$1,411,533. The bank balance was \$2,010,356. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$744,329 was covered by FDIC insurance and the remaining \$1,266,027 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 \$7,225 subsequent to June 30, 2013 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013.

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. 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 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	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 359,343
General Fund	Food Service Fund	K.S.A. 72-6428	1,014
General Fund	Vocational Education Fund	K.S.A. 72-6428	63,861
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	14,097
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	43,819
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	34,768
Supplemental General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-6433	8,992
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6433	178,000
Total			<u>\$ 703,894</u>

6. Property Taxes

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

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

7. Qualified Zone Academy Bonds (QZAB)

On December 1, 2005 the District entered into a Lease Purchase Agreement with Midwest Community Bank. The District received \$500,000 through the issuance of Qualified Zone Academy Bonds to be used for improvements to the District. The District will be required to make ten annual lease payments of \$44,590 starting December 28, 2006. These annual lease payments and interest earned on these accumulated payments will be used to pay off the bonds on December 28, 2015. Once the bonds are paid off the lease will terminate.

8. *Defined Benefit Pension Plan*

Plan description. The District participates to 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.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

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 local government 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 these financial statements.

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. There is no cost to the District under this program.

Early Retirement Incentive

The District provides an early retirement program for certain eligible employees who have been with the District for fifteen years, qualify for KPERS and are at age fifty-five (55) or older. Those eligible under this program have a choice of one of two options.

Option One

A \$10,000 benefit with different payment options available. One employee elected this option for the year ended June 30, 2013.

Option Two

The District will provide the eligible retiree single health coverage equal to the negotiated agreed amount. This Health benefit will continue until the retiree discontinues coverage or the retiree reaches Medicare age. During the year ended June 30, 2013, approximately 5 retirees participated in this program and the District paid \$27,691 in premiums for these retirees.

9. Other Long-Term Obligations from Operations (Cont.)**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 day will be credited 1st semester and six days credited 2nd semester. 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. Stewardship, Compliance and Accountability**Compliance with Kansas Statutes**

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

11. Subsequent Events

Management has evaluated the effects on the financial statements of subsequent events occurring through December 9, 2013 which is the date at which the financial statements were available to be issued.

12. Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2013, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2008	4.000%	12/16/08	\$ 1,800,000	09/01/19	\$ 1,545,000	\$ -	\$ 165,000	\$ 1,380,000	\$ 58,500
Lease Purchase Agreements:									
Qualified Zone Academy Bonds									
(Note 7)	0.000%	12/01/05	500,000	12/28/15	211,349	-	52,475	158,874	-
Total Contractual Indebtedness					<u>\$ 1,756,349</u>	<u>\$ -</u>	<u>\$ 217,475</u>	<u>\$ 1,538,874</u>	<u>\$ 58,500</u>

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

	2014	2015	2016	2017	2018	2019-2020	Total
PRINCIPAL:							
General Obligation Bonds	\$ 170,000	\$ 180,000	\$ 190,000	\$ 195,000	\$ 205,000	\$ 440,000	\$ 1,380,000
Lease Purchase Agreement							
Qualified Zone Academy Bonds (QZAB)							
Lease Payments (Note7)	44,590	44,590	44,590	-	-	-	133,770
Interest Earnings (Note 7)	8,483	9,820	6,801	-	-	-	25,104
Total Principal	<u>223,073</u>	<u>234,410</u>	<u>241,391</u>	<u>195,000</u>	<u>205,000</u>	<u>440,000</u>	<u>1,538,874</u>
INTEREST:							
General Obligation Bonds	<u>51,800</u>	<u>44,800</u>	<u>37,400</u>	<u>29,700</u>	<u>21,700</u>	<u>17,800</u>	<u>203,200</u>
Total Principal and Interest	<u>\$ 274,873</u>	<u>\$ 279,210</u>	<u>\$ 278,791</u>	<u>\$ 224,700</u>	<u>\$ 226,700</u>	<u>\$ 457,800</u>	<u>\$ 1,742,074</u>

UNIFIED SCHOOL DISTRICT NO. 271
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2013

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	\$ 2,336,958	\$ (26,098)	\$ 33,891	\$ 2,344,751	\$ 2,344,751	\$ -
Supplemental General Fund	792,373	-	248	792,621	792,621	-
Special Purpose Funds:						
At Risk (4 Year Old) Fund	16,000	-	-	16,000	8,992	(7,008)
At Risk (K-12) Fund	178,000	-	-	178,000	178,000	-
Capital Outlay Fund	822,360	-	-	822,360	191,726	(630,634)
Driver Training Fund	13,955	-	-	13,955	4,156	(9,799)
Food Service Fund	264,843	-	-	264,843	217,163	(47,680)
Professional Development Fund	3,394	-	-	3,394	2,480	(914)
Special Education Fund	583,505	-	-	583,505	482,047	(101,458)
Vocational Education Fund	99,104	-	-	99,104	99,104	-
KPERS Special Retirement Contribution Fund	153,219	-	-	153,219	151,793	(1,426)
Recreation Commission Fund	73,212	-	-	73,212	73,212	-
Recreation Commission Employee Benefits Fund	10,523	-	-	10,523	10,523	-
Bond and Interest Funds:						
Bond and Interest Fund	225,125	-	-	225,125	223,501	(1,624)

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
GENERAL FUND

Schedule 2-1
Page 1 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2013

GENERAL FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 512,822	\$ 474,425	\$ 38,397
Delinquent Tax	6,278	8,002	(1,724)
Mineral Production Tax	24,201	20,000	4,201
Reimbursements & Grants	33,891	-	33,891
General State Aid	1,404,420	1,442,622	(38,202)
Special Education Aid	344,108	372,878	(28,770)
	<u>2,325,720</u>	<u>\$ 2,317,927</u>	<u>\$ 7,793</u>
Total Cash Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	834,323	\$ 875,911	\$ (41,588)
Noncertified	11,892	10,000	1,892
Employee Benefits			
Insurance	262,780	138,718	124,062
Social Security & Medicare	59,862	65,030	(5,168)
Other	20,580	14,000	6,580
Purchased Professional & Technical Services	30,844	25,000	5,844
Other Purchased Services	9,426	3,000	6,426
Supplies			
General	31,087	1,300	29,787
Textbooks	6,369	4,998	1,371
Miscellaneous	3,487	-	3,487
Equipment & Furnishings	777	700	77
Other	5,212	5,000	212
	<u>1,276,639</u>	<u>1,143,657</u>	<u>132,982</u>
Total Instruction			
STUDENT SUPPORT SERVICES			
Salaries			
Certified	16,191	4,310	11,881
Employee Benefits			
Insurance	13,607	13,000	607
Social Security & Medicare	1,133	3,200	(2,067)
Other	15	27	(12)
Purchased Professional & Technical Services	2,600	-	2,600
Other Purchased Services	495	472	23
Supplies	-	84	(84)
	<u>34,041</u>	<u>21,093</u>	<u>12,948</u>
Total Student Support Services			

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GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	\$ 31,294	\$ 36,400	\$ (5,106)
Noncertified	1,711	-	1,711
Employee Benefits			
Insurance	7,251	5,300	1,951
Social Security & Medicare	2,341	3,750	(1,409)
Other	33	42	(9)
Supplies			
Books & Periodicals	6,785	-	6,785
Miscellaneous	635	1,500	(865)
Other	3,404	-	3,404
	<u>53,454</u>	<u>46,992</u>	<u>6,462</u>
GENERAL ADMINISTRATION			
Salaries			
Certified	27,684	75,000	(47,316)
Noncertified	1,614	3,000	(1,386)
Employee Benefits			
Insurance	15,484	-	15,484
Social Security & Medicare	5,781	7,810	(2,029)
Other	81	114	(33)
Purchased Professional & Technical Services	4,040	14,850	(10,810)
Other Purchased Services			
Communications	15	2,500	(2,485)
Other	1,492	2,000	(508)
Supplies	1,524	1,500	24
Equipment & Furnishings	178	2,000	(1,822)
Other	8,652	3,000	5,652
	<u>66,545</u>	<u>111,774</u>	<u>(45,229)</u>
SCHOOL ADMINISTRATION			
Salaries			
Certified	64,713	120,000	(55,287)
Noncertified	44,177	42,000	2,177
Employee Benefits			
Insurance	45,063	38,000	7,063
Social Security & Medicare	7,649	7,168	481
Other	103	146	(43)
Other Purchased Services			
Communications	-	100	(100)
Other	101	-	101
Supplies	1,357	1,000	357
Equipment & Furnishings	-	300	(300)
Other	784	2,500	(1,716)
	<u>163,947</u>	<u>211,214</u>	<u>(47,267)</u>

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GENERAL FUND

	Actual	Budget	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	\$ 138,660	\$ 140,000	\$ (1,340)
Employee Benefits			
Insurance	27,055	35,000	(7,945)
Social Security & Medicare	10,195	10,000	195
Other	143	150	(7)
Purchased Professional & Technical Services	7,298	1,000	6,298
Purchased Property Services			
Repairs & Maintenance	21,960	-	21,960
Other	-	2,000	(2,000)
Other Purchased Services			
Insurance	29,787	-	29,787
Other	14	-	14
Supplies			
General	-	3,000	(3,000)
Heating	155	-	155
Other	384	300	84
	<u>235,651</u>	<u>191,450</u>	<u>44,201</u>
STUDENT TRANSPORTATION SERVICES			
Supervision			
Salaries			
Noncertified	37,206	38,000	(794)
Employee Benefits			
Social Security & Medicare	2,841	2,900	(59)
Other	37	800	(763)
Supplies	-	150	(150)
Other	-	500	(500)
Other Purchased Services			
Insurance	8,932	-	8,932
Other	1,872	-	1,872
Vehicle Operating Services			
Salaries			
Noncertified	3,145	-	3,145
Employee Benefits			
Social Security & Medicare	236	-	236
Vehicle Services & Maintenance Services			
Other Purchased Services	27,585	-	27,585
Supplies	8,288	-	8,288
Other Student Transportation Services			
Other Purchased Services	114	50	64
	<u>90,256</u>	<u>42,400</u>	<u>47,856</u>

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GENERAL FUND

	Actual	Budget	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
OUTGOING TRANSFERS			
Special Education Fund	\$ 359,343	\$ 372,878	\$ (13,535)
At Risk (4yr Old) Fund	-	16,000	(16,000)
At Risk (K-12) Fund	-	178,000	(178,000)
Vocational Education Fund	63,861	-	63,861
Professional Development Fund	-	500	(500)
Food Service Fund	1,014	1,000	14
	<u> </u>	<u> </u>	<u> </u>
Total Outgoing Transfers	424,218	568,378	(144,160)
	<u> </u>	<u> </u>	<u> </u>
Adjustment to Comply with Legal Max	-	(26,098)	26,098
	<u> </u>	<u> </u>	<u> </u>
Legal General Fund Budget	2,344,751	2,310,860	33,891
Adjustment for Qualifying Budget Credits			
Reimbursements	-	33,891	(33,891)
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	2,344,751	\$ 2,344,751	\$ -
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts Over (Under) Expenditures	(19,031)		
UNENCUMBERED CASH, BEGINNING	19,031		
	<u> </u>		
UNENCUMBERED CASH, ENDING	\$ -		
	<u> </u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
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SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 666,349	\$ 694,818	\$ (28,469)
Delinquent Tax	10,978	10,910	68
Motor Vehicle Tax	43,995	45,124	(1,129)
Recreational Vehicle Tax	1,388	1,258	130
16/20M Vehicle Tax	6,086	-	6,086
Escape Tax	1	-	1
Reimbursements	248	-	248
Supplemental State Aid	49,890	50,522	(632)
	<u>778,935</u>	<u>\$ 802,632</u>	<u>\$ (23,697)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	24,188	\$ 14,096	\$ 10,092
Noncertified	-	2,300	(2,300)
Employee Benefits			
Insurance	3,126	72,287	(69,161)
Social Security & Medicare	17,893	100	17,793
Other	7,477	2	7,475
Purchased Professional & Technical Services	5,910	22,078	(16,168)
Other Purchased Services	1,670	900	770
Supplies			
General	5,112	16,952	(11,840)
Miscellaneous Supplies	28,485	2,424	26,061
Equipment & Furnishings	654	-	654
Other	112	-	112
Total Instruction	<u>94,627</u>	<u>131,139</u>	<u>(36,512)</u>
STUDENT SUPPORT SERVICES			
Employee Benefits			
Social Security & Medicare	3,776	-	3,776
INSTRUCTION SUPPORT STAFF			
Supplies	467	-	467
GENERAL ADMINISTRATION			
Salaries			
Certified	47,316	-	47,316
Noncertified	77,108	55,000	22,108
Employee Benefits			
Insurance	12,902	9,400	3,502
Social Security & Medicare	5,590	4,000	1,590
Other	81	70	11
Purchased Professional & Technical Services	6,754	7,000	(246)
Other Purchased Services			
Communications	7,600	10,176	(2,576)
Other	885	700	185
Supplies	1,865	-	1,865
Other	268	-	268
Total General Administration	<u>160,369</u>	<u>86,346</u>	<u>74,023</u>

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SUPPLEMENTAL GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
SCHOOL ADMINISTRATION			
Purchased Professional & Technical Services	\$ 3,000	\$ -	\$ 3,000
Other Purchased Services	555	-	555
Supplies	<u>566</u>	<u>-</u>	<u>566</u>
Total School Administration	<u>4,121</u>	<u>-</u>	<u>4,121</u>
OPERATIONS & MAINTENANCE			
Purchased Professional & Technical Services	3,395	-	3,395
Purchased Property Services			
Water/Sewer	10,835	13,600	(2,765)
Cleaning	4,233	4,000	233
Repairs & Maintenance	5,713	4,036	1,677
Other	18,277	18,000	277
Other Purchased Services			
Insurance	13,209	35,400	(22,191)
Other	8	-	8
Supplies			
General	42,822	48,404	(5,582)
Energy			
Heating	28,759	45,000	(16,241)
Electricity	<u>67,729</u>	<u>75,000</u>	<u>(7,271)</u>
Total Operations & Maintenance	<u>194,980</u>	<u>243,440</u>	<u>(48,460)</u>
VEHICLE OPERATING SERVICES			
Motor Fuel	<u>34,699</u>	<u>25,400</u>	<u>9,299</u>
VEHICLE SERVICES & MAINTENANCE SERVICES			
Other Purchased Services	356	-	356
Supplies	459	-	459
Other	<u>490</u>	<u>-</u>	<u>490</u>
Total Vehicle Services & Maintenance Services	<u>1,305</u>	<u>-</u>	<u>1,305</u>
OTHER STUDENT TRANSPORTATION SERVICES			
Other	<u>-</u>	<u>81,048</u>	<u>(81,048)</u>
OTHER SUPPLEMENTAL SERVICES			
Salaries			
Noncertified	17,308	-	17,308
Employee Benefits			
Social Security & Medicare	<u>1,293</u>	<u>-</u>	<u>1,293</u>
Total Other Supplemental Services	<u>18,601</u>	<u>-</u>	<u>18,601</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
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SUPPLEMENTAL GENERAL FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
OUTGOING TRANSFERS			
Vocational Education Fund	\$ 14,097	\$ 75,000	\$ (60,903)
Special Education Fund	43,819	100,000	(56,181)
Food Service Fund	34,768	50,000	(15,232)
At Risk (4 Year Old) Fund	8,992	-	8,992
At Risk (K-12) Fund	178,000	-	178,000
	<u>279,676</u>	<u>225,000</u>	<u>54,676</u>
Total Outgoing Transfers			
Adjustment for Qualifying Budget Credits			
Reimbursements	<u>-</u>	<u>248</u>	<u>(248)</u>
Total Expenditures	<u>792,621</u>	<u>\$ 792,621</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (13,686)		
UNENCUMBERED CASH, BEGINNING	<u>78,381</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 64,695</u>		

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AT RISK (4 YEAR OLD) FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Incoming Transfers			
General Fund	\$ -	\$ 16,000	\$ (16,000)
Supplemental General Fund	8,992	-	8,992
	8,992	-	8,992
Total Cash Receipts	8,992	\$ 16,000	\$ (7,008)
EXPENDITURES			
OPERATIONS & MAINTENANCE			
Purchased Professional & Technical Services	8,992	\$ 16,000	\$ (7,008)
	8,992	\$ 16,000	\$ (7,008)
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

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Schedule 2-4

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Incoming Transfers			
General Fund	\$ -	\$ 178,000	\$ (178,000)
Supplemental General Fund	178,000	-	178,000
	178,000	-	178,000
Total Cash Receipts	178,000	\$ 178,000	\$ -
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	123,877	\$ 144,800	\$ (20,923)
Employee Benefits			
Social Security & Medicare	2	10,340	(10,338)
Other	130	666	(536)
	124,009	155,806	(31,797)
Total Instruction	124,009	155,806	(31,797)
STUDENT SUPPORT SERVICES			
Salaries			
Certified	53,940	18,145	35,795
Employee Benefits			
Social Security & Medicare	-	3,814	(3,814)
Other	51	235	(184)
	53,991	22,194	31,797
Total Student Support Services	53,991	22,194	31,797
Total Expenditures	178,000	\$ 178,000	\$ -
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	\$ -		

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Schedule 2-5

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 220,296	\$ 207,967	\$ 12,329
Delinquent Tax	3,505	3,485	20
Motor Vehicle Tax	13,607	13,967	(360)
Recreational Vehicle Tax	429	390	39
16/20M Vehicle Tax	1,853	-	1,853
Interest on Idle Funds	2,616	10,000	(7,384)
Miscellaneous	33,834	40,000	(6,166)
	<u>276,140</u>	<u>\$ 275,809</u>	<u>\$ 331</u>
EXPENDITURES			
INSTRUCTION			
Equipment & Furnishings	52,084	\$ 51,015	\$ 1,069
STUDENT SUPPORT SERVICES			
Equipment & Furnishings	-	465,008	(465,008)
INSTRUCTIONAL SUPPORT STAFF			
Equipment & Furnishings	-	1,000	(1,000)
GENERAL ADMINISTRATION			
Equipment & Furnishings	1,628	20,000	(18,372)
SCHOOL ADMINISTRATION			
Equipment & Furnishings	306	35,000	(34,694)
OPERATIONS & MAINTENANCE			
Equipment & Furnishings	-	3,125	(3,125)
TRANSPORTATION			
Equipment & Furnishings	17,703	76,157	(58,454)
FACILITY ACQUISITION & CONSTRUCTION			
Building Improvements			
Outside Contractors	5,065	30,000	(24,935)
Other	114,940	141,055	(26,115)
	<u>191,726</u>	<u>\$ 822,360</u>	<u>\$ (630,634)</u>
Cash Receipts Over (Under) Expenditures	84,414		
UNENCUMBERED CASH, BEGINNING	<u>539,083</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 623,497</u>		

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Schedule 2-6

DRIVER TRAINING FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS			
Other Revenue from Local Source	\$ 1,500	\$ 3,600	\$ (2,100)
State Safety Aid	1,767	2,070	(303)
	<u>3,267</u>	<u>\$ 5,670</u>	<u>\$ (2,403)</u>
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	3,856	\$ 7,000	\$ (3,144)
Employee Benefits			
Social Security & Medicare	295	408	(113)
Other	5	5	-
Supplies			
General	-	3,726	(3,726)
	<u>4,156</u>	<u>11,139</u>	<u>(6,983)</u>
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Motor Fuel	-	2,816	(2,816)
	<u>4,156</u>	<u>\$ 13,955</u>	<u>\$ (9,799)</u>
Cash Receipts Over (Under) Expenditures	(889)		
UNENCUMBERED CASH, BEGINNING	<u>8,285</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,396</u>		

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Schedule 2-7

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Student Sales (Lunch)	\$ 36,324	\$ 36,403	\$ (79)
Student Sales (Breakfast)	3,160	4,008	(848)
Adult & Student Sales (NonReimbursable)	3,170	3,716	(546)
Miscellaneous	4,218	550	3,668
State Aid	1,773	1,618	155
Federal Aid	90,536	88,968	1,568
Incoming Transfers			
General Fund	1,014	1,000	14
Supplemental General Fund	34,769	50,000	(15,231)
Total Cash Receipts	174,964	\$ 186,263	\$ (11,299)
EXPENDITURES			
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	-	\$ 10,514	\$ (10,514)
Employee Benefits			
Insurance	-	5,362	(5,362)
Social Security & Medicare	-	600	(600)
Other	-	20	(20)
Equipment & Furnishings	-	5,000	(5,000)
Total Operations & Maintenance	-	21,496	(21,496)
FOOD SERVICE OPERATION			
Salaries			
Noncertified	61,536	67,184	(5,648)
Employee Benefits			
Insurance	21,671	25,000	(3,329)
Social Security & Medicare	4,096	4,319	(223)
Other	56	60	(4)
Other Purchased Services	650	-	650
Supplies			
Food & Milk	115,873	131,717	(15,844)
Miscellaneous Supplies	11,060	10,067	993
Equipment & Furnishings	794	-	794
Other	1,427	5,000	(3,573)
Total Food Service Operation	217,163	243,347	(26,184)
Total Expenditures	217,163	\$ 264,843	\$ (47,680)
Cash Receipts Over (Under) Expenditures	(42,199)		
UNENCUMBERED CASH, BEGINNING	76,113		
UNENCUMBERED CASH, ENDING	\$ 33,914		

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Schedule 2-8

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Incoming Transfers			
General Fund	\$ -	\$ 500	\$ (500)
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Other Purchased Services	2,033	\$ 1,736	\$ 297
Supplies			
Technology Supplies	-	599	(599)
Miscellaneous Supplies	447	1,059	(612)
Total Expenditures	2,480	\$ 3,394	\$ (914)
Cash Receipts Over (Under) Expenditures	(2,480)		
UNENCUMBERED CASH, BEGINNING	2,895		
UNENCUMBERED CASH, ENDING	\$ 415		

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Schedule 2-9

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
Other Revenue From Local Source	\$ 13,280	\$ 15,000	\$ (1,720)
Incoming Transfers			
General Fund	359,343	372,878	(13,535)
Supplemental General Fund	43,819	100,000	(56,181)
Total Cash Receipts	416,442	\$ 487,878	\$ (71,436)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	6,327	\$ 23,717	\$ (17,390)
Employee Benefits			
Social Security & Medicare	483	5,000	(4,517)
Other	7	15	(8)
Purchased Professional & Technical Services	216	39,504	(39,288)
Other Purchased Services			
Payments to Coop/Interlocal	467,476	514,619	(47,143)
Other	602	-	602
Supplies			
General	38	-	38
Textbooks	-	150	(150)
Miscellaneous	138	-	138
Other	6,760	500	6,260
Total Expenditures	482,047	\$ 583,505	\$ (101,458)
Cash Receipts Over (Under) Expenditures	(65,605)		
UNENCUMBERED CASH, BEGINNING	95,628		
UNENCUMBERED CASH, ENDING	\$ 30,023		

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Schedule 2-10

VOCATIONAL EDUCATION FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
CASH RECEIPTS			
Miscellaneous	\$ 600	\$ 3,559	\$ (2,959)
Incoming Transfers			
General Fund	63,861	-	63,861
Supplemental General Fund	14,097	75,000	(60,903)
	<u>78,558</u>	<u>\$ 78,559</u>	<u>\$ (1)</u>
Total Cash Receipts			
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	98,883	\$ 70,546	\$ 28,337
Employee Benefits			
Social Security & Medicare	-	4,421	(4,421)
Other	101	50	51
Other Purchased Services	120	1,000	(880)
Supplies			
General	-	7,000	(7,000)
Textbooks	-	47	(47)
Technology Related Supplies	-	10,999	(10,999)
Miscellaneous	-	700	(700)
Equipment & Furnishings	-	3,695	(3,695)
Other	-	646	(646)
	<u>99,104</u>	<u>\$ 99,104</u>	<u>\$ -</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	(20,546)		
UNENCUMBERED CASH, BEGINNING	<u>20,546</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2013

Schedule 2-11

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS			
State Aid	\$ 151,793	\$ 153,219	\$ (1,426)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	97,086	\$ 74,219	\$ 22,867
STUDENT SUPPORT			
Employee Benefits	6,600	8,000	(1,400)
INSTRUCTIONAL SUPPORT			
Employee Benefits	3,064	3,000	64
GENERAL ADMINISTRATION			
Employee Benefits	14,890	15,000	(110)
SCHOOL ADMINISTRATION			
Employee Benefits	9,918	16,000	(6,082)
OPERATIONS & MAINTENANCE			
Employee Benefits	12,031	30,000	(17,969)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	2,551	2,000	551
FOOD SERVICE			
Employee Benefits	5,653	5,000	653
Total Expenditures	<u>151,793</u>	<u>\$ 153,219</u>	<u>\$ (1,426)</u>
Cash Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	<u>-</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2013

Schedule 2-12

RECREATION COMMISSION FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 68,842	\$ 64,781	\$ 4,061
Delinquent Tax	1,094	1,087	7
Motor Vehicle Tax	3,356	4,342	(986)
Recreational Vehicle Tax	1,002	121	881
16/20M Vehicle Tax	574	-	574
Other Revenue	-	2,000	(2,000)
Total Cash Receipts	<u>74,868</u>	<u>\$ 72,331</u>	<u>\$ 2,537</u>
EXPENDITURES			
Appropriation to Recreation Commission	<u>73,212</u>	<u>\$ 73,212</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	1,656		
UNENCUMBERED CASH, BEGINNING	<u>2,630</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 4,286</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2013

Schedule 2-13

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance Over (Under)
CASH RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	\$ 6,611	\$ 5,989	\$ 622
Delinquent Tax	76	101	
Motor Vehicle Tax	130	140	
Recreational Vehicle Tax	4	4	-
	6,821	\$ 6,234	\$ 622
EXPENDITURES			
Community Service Operations	10,523	\$ 10,523	\$ -
Cash Receipts Over (Under) Expenditures	(3,702)		
UNENCUMBERED CASH, BEGINNING	4,628		
UNENCUMBERED CASH, ENDING	\$ 926		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2013

Schedule 2-14

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	Actual
CASH RECEIPTS	
Rental Fees & Books	\$ 8,652
Vocational Agriculture Receipts	1,942
Industrial Arts Receipts	546
Total Cash Receipts	11,140
EXPENDITURES	
Textbooks	10,335
Vocational Agriculture Materials & Supplies	1,878
Industrial Arts Materials & Supplies	1,630
Total Expenditures	13,843
Cash Receipts Over (Under) Expenditures	(2,703)
UNENCUMBERED CASH, BEGINNING	47,418
UNENCUMBERED CASH, ENDING	\$ 44,715

CONTINGENCY RESERVE FUND

	Actual
CASH RECEIPTS	\$ -
EXPENDITURES	-
Cash Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, BEGINNING	233,615
UNENCUMBERED CASH, ENDING	\$ 233,615

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
SPECIAL PURPOSE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2013

Schedule 2-15

GIFTS AND GRANTS FUND

	Actual
CASH RECEIPTS	
Grants	\$ 630
EXPENDITURES	
Supplies	520
Cash Receipts Over (Under) Expenditures	110
UNENCUMBERED CASH, BEGINNING	-
UNENCUMBERED CASH, ENDING	\$ 110

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, 2013

Schedule 2-16

	FEDERAL FUNDS						Total Federal Funds	Budget*	Variance Over (Under)
	Title I FY 12-13	Title I ARRA FY 10-11	Title IIA FY 12-13	Title IID FY 10-11	Perkins Reserve	REAP			
CASH RECEIPTS									
Federal Aid	\$ 61,943	\$ -	\$ 20,369	\$ -	\$ -	\$ 11,089	\$ 93,401	\$ 82,341	\$ 11,060
EXPENDITURES									
Instruction									
Salaries									
Certified	53,283	-	18,029	-	-	-	71,312	\$ 68,804	\$ 2,508
Employee Benefits									
Insurance	3,230	-	-	-	-	-	3,230	6,000	(2,770)
Social Security & Medicare	5,176	-	-	-	-	-	5,176	5,000	176
Other	70	-	-	-	-	-	70	500	(430)
Purchased Professional & Technical Services	-	-	-	-	-	-	-	2,037	(2,037)
Other Purchased Services	-	-	2,307	-	-	-	2,307	-	2,307
Supplies	184	-	33	9	-	-	226	-	226
Equipment & Furnishings	-	220	-	-	-	11,089	11,309	-	11,309
Total Expenditures	<u>61,943</u>	<u>220</u>	<u>20,369</u>	<u>9</u>	<u>-</u>	<u>11,089</u>	<u>93,630</u>	<u>\$ 82,341</u>	<u>\$ 11,289</u>
Cash Receipts Over (Under) Expenditures	-	(220)	-	(9)	-	-	(229)		
UNENCUMBERED CASH, BEGINNING	<u>-</u>	<u>220</u>	<u>-</u>	<u>9</u>	<u>16</u>	<u>-</u>	<u>245</u>		
UNENCUMBERED CASH, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ 16</u>		

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

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2013

Schedule 2-17

BOND AND INTEREST FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
CASH RECEIPTS			
General Property Taxes			
Ad Velorem Tax	\$ 222,645	\$ 205,836	\$ 16,809
Delinquent Tax	3,595	3,584	11
Motor Vehicle Tax	16,000	16,320	(320)
Recreational Vehicle Tax	507	455	52
16/20M Tax	2,301	-	2,301
	<u>245,048</u>	<u>226,195</u>	<u>18,853</u>
Total Cash Receipts			
EXPENDITURES			
Principal	165,000	\$ 160,000	\$ 5,000
Interest	58,500	65,000	(6,500)
Commission & Postage	1	125	(124)
	<u>223,501</u>	<u>225,125</u>	<u>(1,624)</u>
Total Expenditures			
Cash Receipts Over (Under) Expenditures	21,547		
UNENCUMBERED CASH, BEGINNING	<u>282,688</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 304,235</u>		

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
CAPITAL PROJECT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2013

Schedule 2-18

QZAB BOND FUND

	Actual
CASH RECEIPTS	
Interest Income	\$ 61
EXPENDITURES	
Repair-Remodel	3,741
Cash Receipts Over (Under) Expenditures	(3,680)
UNENCUMBERED CASH, BEGINNING	3,680
UNENCUMBERED CASH, ENDING	\$ -

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For The Year Ended June 30, 2013

Schedule 3

STUDENT ACTIVITY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2013	\$ 2,370	\$ 3,227	\$ 5,597	\$ -
Class of 2014	2,549	16,683	14,313	4,919
Class of 2015	621	2,991	450	3,162
Class of 2016	-	465	97	368
Drama Club	762	1,710	2,376	96
Future Farmers of America	6,968	31,512	34,071	4,409
FCCLA Club	2,087	9,775	9,284	2,578
Tech and Design Club	146	-	-	146
Student Council	2,160	2,154	831	3,483
Kays Club	1,783	4,127	2,695	3,215
Forensics Club	1	-	-	1
National Honor Society	672	1,019	1,010	681
Library Club	196	210	-	406
Dance Squad	1,307	8,406	8,699	1,014
Football Activities	354	3,512	3,301	565
Volleyball Activities	2,171	3,956	5,512	615
Cross Country Activities	284	284	320	248
Girls Basketball Activities	159	1,586	1,464	281
Boys Basketball Activities	61	4,146	3,793	414
Golf Activities	161	844	810	195
Track Activities	2	1,090	1,090	2
Band Activities	2,383	1,354	1,496	2,241
Choir Activities	318	290	390	218
Wrestling Activities	110	475	407	178
Weight Activities	-	3,714	3,073	641
Fellowship of Christian Athletes	23	384	338	69
Scholars Bowl	358	839	786	411
Cheerleaders Club	3,883	6,500	9,213	1,170
Total High School	31,889	111,253	111,416	31,726
Middle School				
Cheerleaders Club	2,479	4,019	3,392	3,106
Student Council	1,163	596	1,350	409
Total Middle School	3,642	4,615	4,742	3,515
Total Student Activity Funds	\$ 35,531	\$ 115,868	\$ 116,158	\$ 35,241

UNIFIED SCHOOL DISTRICT NO. 271
Stockton, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For The Year Ended June 30, 2013

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	\$ 1,494	\$ -	\$ 32,811	\$ 33,854	\$ 451	\$ -	\$ 451
High School Concessions	-	-	54,776	54,578	198	-	198
High School Sales Tax	39	-	4,422	4,460	1	-	1
Middle School Athletics	6,085	-	16,729	15,379	7,435	-	7,435
Middle School Concessions	80	-	-	-	80	-	80
Middle School Sales Tax	-	-	367	118	249	-	249
Total Gate Receipts	<u>7,698</u>	<u>-</u>	<u>109,105</u>	<u>108,389</u>	<u>8,414</u>	<u>-</u>	<u>8,414</u>
School Projects:							
High School							
Petty Cash	1,000	-	6,263	6,263	1,000	-	1,000
General Activity and Interest	90	-	1,896	1,787	199	-	199
Yearbook	4,321	-	8,054	8,534	3,841	-	3,841
Special Projects	1,356	-	619	1,026	949	-	949
Total High School	<u>6,767</u>	<u>-</u>	<u>16,832</u>	<u>17,610</u>	<u>5,989</u>	<u>-</u>	<u>5,989</u>
Middle School							
Petty Cash	1,000	-	344	344	1,000	-	1,000
General Activity and Interest	1,398	-	1,205	1,128	1,475	-	1,475
Pencil Machine	582	-	601	434	749	-	749
Pop Machine	954	-	1,557	1,390	1,121	-	1,121
Accelerated Reader Program	428	-	1,592	289	1,731	-	1,731
Bounder	248	-	-	-	248	-	248
Total Middle School	<u>4,610</u>	<u>-</u>	<u>5,299</u>	<u>3,585</u>	<u>6,324</u>	<u>-</u>	<u>6,324</u>
Total School Projects	<u>11,377</u>	<u>-</u>	<u>22,131</u>	<u>21,195</u>	<u>12,313</u>	<u>-</u>	<u>12,313</u>
Total District Activity Funds	<u>\$ 19,075</u>	<u>\$ -</u>	<u>\$ 131,236</u>	<u>\$ 129,584</u>	<u>\$ 20,727</u>	<u>\$ -</u>	<u>\$ 20,727</u>