UNIFIED SCHOOL DISTRICT NO. 349
Stafford, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2021

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 349
Stafford, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 349, Stafford, Kansas, a municipality, 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting 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 Unified School District No. 349, Stafford, 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 Unified School District No. 349, Stafford, Kansas as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 349, Stafford, 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 the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters
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 receipts and disbursements-agency funds and schedule of 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. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 349, Stafford, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated September 25, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

September 20, 2021

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
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
General Funds:		
General Fund	$ 0.75	$ 0.00
Supplemental General Fund	99,565.34	0.00
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	5,570.82	0.00
At-Risk Fund	370,352.73	0.00
Bilingual Education Fund	39,012.86	0.00
Capital Outlay Fund	1,208,880.80	0.00
Driver Training Fund	31,288.66	0.00
Food Service Fund	89,949.65	0.00
Professional Development Fund	41,948.73	0.00
Parent Education Fund	28,691.46	0.00
Special Education Fund	567,306.48	0.00
Career & Postsecondary Education Fund	373,263.93	0.00
Gifts and Grants Fund	32,687.80	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	204,049.24	0.00
Textbook Rental Fund	82,079.06	0.00
Recreation Commission Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
Carl Perkins Fund	1,412.31	0.00
REAP Grant Fund	(20,385.00)	0.00
21st Century After School Fund	3,421.00	0.00
21st Century SMS-SHS Fund	0.00	0.00
KDHE Bullying Fund	206.47	0.00
ESSER-Cares Grant Fund	0.00	0.00
Early Childhood Block Grant Fund	0.00	0.00
Kansas Preschool Pilot Grant Fund	0.00	0.00
SPARKS Grant Fund	0.00	0.00
District Activity Funds	43,872.14	0.00
Bond and Interest Funds:		
Bond and Interest Fund	160,588.28	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 3,363,763.51	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 2,830,762.10	$ 2,830,762.85	$ 0.00	$ 16,500.00	$ 16,500.00
724,168.82	761,425.00	62,309.16	0.00	62,309.16
37,831.13	33,556.33	9,845.62	0.00	9,845.62
415,525.00	467,736.27	318,141.46	0.00	318,141.46
59,188.00	56,843.99	41,356.87	0.00	41,356.87
274,496.74	451,638.60	1,031,738.94	59,702.00	1,091,440.94
5,036.00	5,182.64	31,142.02	0.00	31,142.02
384,517.20	358,409.84	116,057.01	0.00	116,057.01
14,893.65	16,075.65	40,766.73	0.00	40,766.73
40,841.79	36,669.19	32,864.06	0.00	32,864.06
440,512.70	439,680.16	568,139.02	0.00	568,139.02
355,000.00	274,825.83	453,438.10	0.00	453,438.10
64,655.00	57,080.84	40,261.96	0.00	40,261.96
278,921.15	278,921.15	0.00	0.00	0.00
0.00	0.00	204,049.24	0.00	204,049.24
34,769.63	33,915.46	82,933.23	25,978.02	108,911.25
123,326.84	113,750.00	9,576.84	0.00	9,576.84
67,800.00	67,800.00	0.00	0.00	0.00
11,439.00	11,439.00	0.00	0.00	0.00
12,890.00	12,890.00	0.00	0.00	0.00
2,947.00	3,285.00	1,074.31	0.00	1,074.31
29,883.00	9,498.00	0.00	0.00	0.00
57,583.50	75,019.33	(14,014.83)	0.00	(14,014.83)
42,510.00	72,144.00	(29,634.00)	0.00	(29,634.00)
0.00	0.00	206.47	0.00	206.47
10,182.00	72,771.41	(62,589.41)	0.00	(62,589.41)
91,585.90	127,246.33	(35,660.43)	0.00	(35,660.43)
29,965.00	44,865.00	(14,900.00)	0.00	(14,900.00)
108,967.83	109,066.83	(99.00)	0.00	(99.00)
89,562.51	87,477.31	45,957.34	0.00	45,957.34
0.00	0.00	160,588.28	0.00	160,588.28
$ 6,639,761.49	$ 6,909,976.01	$ 3,093,548.99	$ 102,180.02	$ 3,195,729.01

NOW Accounts	$ 1,484,340.03
Certificates of Deposit	1,738,076.55
Total Cash	3,222,416.58
Agency Funds per Schedule 3	(26,687.57)
Total Reporting Entity (Excluding Agency Funds)	$ 3,195,729.01

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 349, Stafford, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 349 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

Special Purpose 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.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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.

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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes 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 1st.

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

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

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

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

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

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Gifts and Grants Fund	21st Century After School Fund
Contingency Reserve Fund	21st Century SMS-SHS Fund
Textbook Rental Fund	KDHE Bullying Fund
Title I Fund	ESSER-Cares Grant Fund
Title II-A Fund	Early Childhood Block Grant Fund
Title IV Fund	Kansas Preschool Pilot Grant Fund
Carl Perkins Fund	SPARKS Grant Fund
REAP Grant Fund	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 using internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The 21st Century After School Grant Fund, the 21st Century SMS-SHS Trojan Grant Fund, the ESSER-CARES Grant Fund, the Early Childhood Bock and the Kansas Preschool Pilot Grant Funds showed a negative ending unencumbered cash balance of $14,014.83, $29,634.00, $62,589.41, $35,660.43, 14,900.00 and $99.00 respectively, for the year ended June 30, 2021. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statues, therefore, are not deemed to be in violation of the Kansas cash basis law. the criteria under the statutes, therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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 investments 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.

Note 4 - DEPOSITS (Cont'd.)

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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2021.

At June 30, 2021 the District's carrying amount of deposits was $3,222,416.58 and the bank balance was $3,410,620.20 The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,450.22 was covered by federal depository insurance, and $3,160,169.98 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $159,602.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Pre-School Aged At-Risk	K.S.A. 72-5167	$ 2,831.13
General	At-Risk	K.S.A. 72-5167	190,000.00
General	Bilingual Education	K.S.A. 72-5167	55,000.00
General	Driver Training	K.S.A. 72-5167	1,000.00
General	Food Service	K.S.A. 72-5167	20,360.91
General	Professional Development	K.S.A. 72-5167	11,825.65
General	Parent Education Fund	K.S.A. 72-5167	13,422.79
General	Special Education	K.S.A. 72-5167	304,972.00
General	Career & Postsecondary Education	K.S.A. 72-5167	90,000.00
Supplemental General	Pre-School Aged At-Risk	K.S.A. 72-5143	35,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	225,525.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	4,188.00
Supplemental General	Food Service	K.S.A. 72-5143	91,712.00
Supplemental General	Parent Education	K.S.A. 72-5143	5,000.00
Supplemental General	Special Education	K.S.A. 72-5143	120,000.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	250,000.00
Supplemental General	Textbook & Student Materials	K.S.A. 72-5143	30,000.00

Note 7 - 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.

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

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 Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

Compensated Absences. Employees who are on a 12 month contract will be entitled to two-weeks vacation with regular wages after one full year of employment and three-weeks vacation after ten full years of employment. Vacation leave that is not used by the end of each contract year shall be lost, therefore, there is no liability for unused vacation time as of June 30, 2021.

Classified Sick Leave:
Teachers and employees who are on a 12 month contract will be granted ten days sick leave at the beginning of each school year. All sick leave which is not used by the employee will be allowed to accumulate until sixty days plus the contract year's ten days are accumulated. A certification of incapacity to teach may be required after five consecutive days of sick leave. A maximum of sixty days sick leave can be transferred from one year to the next. At the end of each contract year, all days in excess of the fifty days for each qualified individual, will be paid to the eligible teacher at the rate of $60.00 per day. This shall be paid at the end of the teaching year or in the June paycheck. Upon retirement, any employee who has been in continuous service with the District will receive reimbursement for unused sick leave up to a maximum of fifty days. Unused sick leave will be reimbursed at varying rates based on the number of years the employee has been with the District.

Certified Annual Leave:
Each full-time teacher in USD #349 shall be granted thirteen (13) days Current Annual Leave for each school year. Days of leave, for the current year, are prorated for teachers who work less than full time in a certified position and/or employed for less than a full contract year. Current Year Leave days may be used for any reason. All remaining Current Annual Leave days not used at the end of each school year will roll over as accumulated Sick leave. A maximum of sixty-five (65) days of Accumulated Sick Leave can be transferred from one year to the next. At the end of each contract year, all days in excess of the sixty-five (65) days for each qualified individual, will be paid to the eligible teacher at the rate of $60.00 per day. This shall be paid at the end of the teaching year or in the June paycheck. Those teachers who have accumulated more than 65 days of Accumulated Sick Leave in the current school year, will be allowed to retain those excess days, however, no additional accumulation will be allowed while the employee balance is 65 days or more.

The potential liability for unused sick leave as of June 30, 2021 and 2020 is $0.00, and $1,110.00, respectively, which is a net change of ($1,110.00).

Note 8 - DEFINED BENEFIT PENSION PLAN

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

Note 8 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for 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 per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 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 the 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 the 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 equal to the statutory contribution rate, which totaled $278,921.15 and $288,691.61 respectively, for the fiscal year ended June 30, 2021 and 2020.

Net Pension Liability. At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,898,512. 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 KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 10 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - LEASE COMMITMENTS

Operating Leases:
The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $5,305.73. These expenditures were made from the General Fund.

The District has entered into an operating lease with Jay Minnis for a building for the Vocation Education SEED Program which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $2,360.00. These expenditures were made from the Career & Postsecondary Education Fund. ($805.00), and the General Fund ($1,555.00).

The District has entered into an operating lease for a postage machine which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2021 rent expenditures were $759.84. These expenditures were made from the General Fund.

Note 12 - CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through September 20, 2021 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 12 above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 2,549,045.00	$ (70,895.00)
Supplemental General Fund	770,527.00	(9,102.00)
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	75,559.00	XXXXXXXX
At-Risk Fund	613,497.00	XXXXXXXX
Bilingual Education Fund	82,513.00	XXXXXXXX
Capital Outlay Fund	1,905,938.00	XXXXXXXX
Driver Training Fund	14,433.00	XXXXXXXX
Food Service Fund	506,183.00	XXXXXXXX
Professional Development Fund	79,963.00	XXXXXXXX
Parent Education Fund	61,110.00	XXXXXXXX
Special Education Fund	1,036,496.00	XXXXXXXX
Career & Postsecondary Education Fund	677,600.00	XXXXXXXX
KPERS Special Retirement Fund	306,274.00	XXXXXXXX
Recreation Commission Fund	113,750.00	XXXXXXXX
Bond and Interest Funds:		
Bond and Interest #2 Fund	0.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 352,613.14	$ 2,830,763.14	$ 2,830,762.85	$ (0.29)
0.00	761,425.00	761,425.00	0.00
0.00	75,559.00	33,556.33	(42,002.67)
0.00	613,497.00	467,736.27	(145,760.73)
0.00	82,513.00	56,843.99	(25,669.01)
0.00	1,905,938.00	451,638.60	(1,454,299.40)
0.00	14,433.00	5,182.64	(9,250.36)
0.00	506,183.00	358,409.84	(147,773.16)
0.00	79,963.00	16,075.65	(63,887.35)
0.00	61,110.00	36,669.19	(24,440.81)
0.00	1,036,496.00	439,680.16	(596,815.84)
0.00	677,600.00	274,825.83	(402,774.17)
0.00	306,274.00	278,921.15	(27,352.85)
0.00	113,750.00	113,750.00	0.00
0.00	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 4,109.48	$ 2,408.96	$ 3,773.00	$ (1,364.04)
Local Sources:				
Reimbursements	417,243.91	352,613.14	0.00	352,613.14
State Aid Reimbursement	715.00	0.00	0.00	0.00
State Aid:				
General State Aid	2,041,667.00	2,196,037.00	2,240,300.00	(44,263.00)
Special Education Aid	287,481.00	279,703.00	304,972.00	(25,269.00)
Total Receipts	2,751,216.39	2,830,762.10	$ 2,549,045.00	$ 281,717.10
Expenditures				
Instruction:				
Salaries	395,253.39	504,557.41	400,500.00	104,057.41
Employee Benefits	82,466.02	69,481.54	83,000.00	(13,518.46)
Purchased Professional Services	11,000.00	45,842.86	12,000.00	33,842.86
Other Purchased Services	202,141.62	168,539.08	175,000.00	(6,460.92)
Supplies	88,916.75	87,622.50	88,000.00	(377.50)
Other	34,715.62	2,055.25	35,000.00	(32,944.75)
Student Support Services:				
Salaries	102,562.44	94,343.61	103,500.00	(9,156.39)
Employee Benefits	19,496.74	20,721.68	20,418.00	303.68
Purchased Professional Services	0.00	71.00	0.00	71.00
Other Purchased Services	0.00	150.00	0.00	150.00
Supplies	1,413.97	820.84	1,500.00	(679.16)
Other	500.00	0.00	500.00	(500.00)
Instructional Support Staff:				
Supplies	5,007.69	3,004.30	5,200.00	(2,195.70)
General Administration:				
Salaries	147,369.27	148,224.83	148,500.00	(275.17)
Employee Benefits	17,630.44	17,667.17	18,500.00	(832.83)
Purchased Professional Services	31,478.58	38,436.59	31,500.00	6,936.59
Other Purchased Services	2,500.00	3,144.00	2,500.00	644.00
Supplies	7,805.33	5,729.62	7,900.00	(2,170.38)
Property (Equip & Furn)	1,578.93	474.98	1,600.00	(1,125.02)
Other	2,401.61	2,264.60	2,450.00	(185.40)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	185,065.56	206,566.46	185,300.00	21,266.46
Employee Benefits	26,680.70	31,951.34	27,000.00	4,951.34
Purchased Professional Services	0.00	123.80	0.00	123.80
Other Purchased Services	10,091.42	9,022.01	11,000.00	(1,977.99)
Supplies	1,782.33	9,236.40	1,800.00	7,436.40
Other	20.00	0.00	30.00	(30.00)
Central Services:				
Salaries	57,107.53	66,502.01	58,000.00	8,502.01
Employee Benefits	324,151.65	357,453.93	324,480.00	32,973.93
Operations & Maintenance:				
Salaries	62,309.37	16,656.42	63,000.00	(46,343.58)
Employee Benefits	22,500.81	4,855.49	22,575.00	(17,719.51)
Purchased Professional Services	12,834.58	12,317.67	17,600.00	(5,282.33)
Purchased Property Services	11,783.72	9,987.43	11,815.00	(1,827.57)
Other Purchased Services	35,908.50	38,635.00	36,000.00	2,635.00
Supplies	96,644.81	107,784.35	97,000.00	10,784.35
Property (Equip & Furn)	532.58	469.61	550.00	(80.39)
Transportation Supervision:				
Salaries	5,914.90	2,109.78	5,950.00	(3,840.22)
Employee Benefits	3,315.35	5,995.98	3,375.00	2,620.98
Vehicle Operating Services:				
Salaries	27,587.59	19,823.57	27,750.00	(7,926.43)
Employee Benefits	3,488.68	7,025.89	3,500.00	3,525.89
Other Purchased Services	10,662.00	12,523.00	10,700.00	1,823.00
Equipment (Including Buses)	93.06	0.00	100.00	(100.00)
Supplies	7,672.83	5,614.62	7,675.00	(2,060.38)
Other	1,509.12	672.46	1,525.00	(852.54)
Vehicle Maintenance Services:				
Purchased Property Services	3,328.50	1,959.36	3,350.00	(1,390.64)
Equipment	5,769.45	911.93	6,000.00	(5,088.07)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	45,000.00	2,831.13	24,585.00	(21,753.87)
To At-Risk	160,000.00	190,000.00	0.00	190,000.00
To Bilingual	24,000.00	55,000.00	22,000.00	33,000.00
To Driver Training	0.00	1,000.00	0.00	1,000.00
To Food Service	97,600.00	20,360.91	75,000.00	(54,639.09)
To Professional Development	10,000.00	11,825.65	8,845.00	2,980.65
To Parent Education	0.00	13,422.79	0.00	13,422.79
To Special Education	287,481.00	304,972.00	304,972.00	0.00
To Career & Postsecondary Ed	57,010.47	90,000.00	50,000.00	40,000.00
Adjustment to Comply with Legal Max			(70,895.00)	70,895.00
Legal General Fund Budget	2,752,084.91	2,830,762.85	2,478,150.00	352,612.85
Adjustment for Qualifying Budget Credits			352,613.14	(352,613.14)
Total Expenditures	2,752,084.91	2,830,762.85	$ 2,830,763.14	$ (0.29)
Receipts Over (Under) Expenditures	(868.52)	(0.75)		
Unencumbered Cash, Beginning	869.27	0.75		
Unencumbered Cash, Ending	$ 0.75	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 578,826.35	$ 459,133.14	$ 406,015.00	$ 53,118.14
Delinquent Tax	10,361.85	4,416.87	9,226.00	(4,809.13)
Motor Veh./16-20M Veh. Tax	38,146.94	39,698.82	32,683.00	7,015.82
Recreational Vehicle Tax	844.01	955.84	650.00	305.84
Commercial Vehicle Tax	3,054.11	2,958.15	2,813.00	145.15
State Aid:				
Supplemental State Aid	154,242.00	217,006.00	219,600.00	(2,594.00)
Total Receipts	785,475.26	724,168.82	$ 670,987.00	$ 53,181.82
Expenditures				
Operating Transfers:				
To Pre-School Aged At-Risk	0.00	35,000.00	45,403.00	(10,403.00)
To At-Risk	331,981.00	225,525.00	250,000.00	(24,475.00)
To Bilingual Education	21,890.00	4,188.00	20,000.00	(15,812.00)
To Food Service	35,000.00	91,712.00	60,000.00	31,712.00
To Professional Development	9,000.00	0.00	25,490.00	(25,490.00)
To Parent Education	4,000.00	5,000.00	10,000.00	(5,000.00)
To Special Education	170,000.00	120,000.00	159,634.00	(39,634.00)
To Career & Postsecondary Education	155,000.00	250,000.00	200,000.00	50,000.00
To Textbook & Student Materials	0.00	30,000.00	0.00	30,000.00
Adjustment to Comply with Legal Max			(9,102.00)	9,102.00
Total Expenditures	726,871.00	761,425.00	$ 761,425.00	$ 0.00
Receipts Over (Under) Expenditures	58,604.26	(37,256.18)		
Unencumbered Cash, Beginning	40,961.08	99,565.34		
Unencumbered Cash, Ending	$ 99,565.34	$ 62,309.16		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
PRE-SCHOOL AGED AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 45,000.00	$ 2,831.13	$ 24,585.00	$ (21,753.87)
From Supplemental General	0.00	35,000.00	45,403.00	(10,403.00)
Total Receipts	45,000.00	37,831.13	$ 69,988.00	$ (32,156.87)
Expenditures				
Instruction:				
Salaries	0.00	31,137.26	25,342.00	5,795.26
Employee Benefits	0.00	2,394.27	3,691.00	(1,296.73)
Supplies	2,000.00	24.80	3,000.00	(2,975.20)
School Administration:				
Salaries	31,570.00	0.00	31,570.00	(31,570.00)
Employee Benefits	4,946.68	0.00	4,947.00	(4,947.00)
Operations & Maintenance:				
Salaries	5,000.00	0.00	6,000.00	(6,000.00)
Employee Benefits	912.50	0.00	1,009.00	(1,009.00)
Total Expenditures	44,429.18	33,556.33	$ 75,559.00	$ (42,002.67)
Receipts Over (Under) Expenditures	570.82	4,274.80		
Unencumbered Cash, Beginning	5,000.00	5,570.82		
Unencumbered Cash, Ending	$ 5,570.82	$ 9,845.62		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Revenue from Local Souces	$ 0.00	$ 0.00	$ 13,000.00	$ (13,000.00)
Operating Transfers:				
From General	160,000.00	190,000.00	0.00	190,000.00
From Supplemental General	331,981.00	225,525.00	250,000.00	(24,475.00)
Total Receipts	491,981.00	415,525.00	$ 263,000.00	$ 152,525.00
Expenditures				
Instruction:				
Salaries	361,105.52	247,709.00	350,000.00	(102,291.00)
Employee Benefits	29,617.75	44,403.20	62,895.00	(18,491.80)
Other Purchased Services	65,000.00	65,000.00	65,000.00	0.00
Supplies	90,000.00	56,751.05	86,119.00	(29,367.95)
Instructional Support Staff:				
Salaries	49,886.00	49,846.00	45,000.00	4,846.00
Employee Benefits	3,940.73	4,027.02	4,483.00	(455.98)
Total Expenditures	599,550.00	467,736.27	$ 613,497.00	$ (145,760.73)
Receipts Over (Under) Expenditures	(107,569.00)	(52,211.27)		
Unencumbered Cash, Beginning	477,921.73	370,352.73		
Unencumbered Cash, Ending	$ 370,352.73	$ 318,141.46		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 1,220.00	$ 0.00	$ 1,500.00	$ (1,500.00)
Operating Transfers:				
From General	24,000.00	55,000.00	22,000.00	33,000.00
From Supplemental General	21,890.00	4,188.00	20,000.00	(15,812.00)
Total Receipts	47,110.00	59,188.00	$ 43,500.00	$ 15,688.00
Expenditures				
Instruction:				
Salaries	43,031.75	48,982.51	70,540.00	(21,557.49)
Employee Benefits	2,815.51	7,853.50	8,973.00	(1,119.50)
Supplies	220.00	7.98	3,000.00	(2,992.02)
Instructional Support Staff:				
Purchased Professional Services	1,110.00	0.00	0.00	0.00
Total Expenditures	47,177.26	56,843.99	$ 82,513.00	$ (25,669.01)
Receipts Over (Under) Expenditures	(67.26)	2,344.01		
Unencumbered Cash, Beginning	39,080.12	39,012.86		
Unencumbered Cash, Ending	$ 39,012.86	$ 41,356.87		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 190,882.75	$ 181,278.01	$ 168,241.00	$ 13,037.01
Delinquent Tax	3,354.60	1,451.38	3,036.00	(1,584.62)
Motor Veh./16-20M Veh. Tax	11,250.09	13,285.94	10,905.00	2,380.94
Recreational Vehicle Tax	248.77	320.04	217.00	103.04
Commercial Vehicle Tax	970.57	983.35	939.00	44.35
Local Sources:				
Interest on Idle Funds	29,304.23	2,299.77	15,000.00	(12,700.23)
Other Receipts from Local Sources	92,475.76	45,577.25	250,000.00	(204,422.75)
State Aid:				
Capital Outlay State Aid	21,337.00	29,301.00	30,048.00	(747.00)
Operating Transfers:				
From General	0.00	0.00	0.00	0.00
Total Receipts	349,823.77	274,496.74	$ 478,386.00	$ (203,889.26)
Expenditures				
Instruction:				
Property (Equip & Furn)	57,725.05	21,544.74	353,938.00	(332,393.26)
Instructional Support Staff:				
Property (Equip & Furn)	0.00	9,807.14	2,000.00	7,807.14
General Administration:				
Property (Equip & Furn)	0.00	8,607.60	0.00	8,607.60
School Administration:				
Property (Equip & Furn)	0.00	49.49	0.00	49.49
Operations & Maintenance:				
Salaries	0.00	72,687.23	0.00	72,687.23
Employee Benefits	0.00	13,850.94	0.00	13,850.94
Property (Equip & Furn)	28,000.11	88,249.67	50,000.00	38,249.67
Transportation:				
Property (Equip & Buses)	0.00	2,136.00	400,000.00	(397,864.00)
Facility Acquis. & Constr. Services:				
Architectural & Engineering	0.00	0.00	100,000.00	(100,000.00)
Site Improvement	0.00	0.00	100,000.00	(100,000.00)
Building Improvements	171,557.45	234,705.79	600,000.00	(365,294.21)
Other	0.00	0.00	300,000.00	(300,000.00)
Total Expenditures	257,282.61	451,638.60	$ 1,905,938.00	$ (1,454,299.40)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CAPITAL OUTLAY FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts Over (Under) Expenditures	92,541.16	(177,141.86)		
Unencumbered Cash, Beginning	1,116,339.64	1,208,880.80		
Unencumbered Cash, Ending	$ 1,208,880.80	$ 1,031,738.94		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 1,100.00	$ 2,200.00	$ 0.00	$ 2,200.00
State Aid:				
State Safety Aid	1,820.00	1,836.00	1,350.00	486.00
Operating Transfers:				
From General	0.00	1,000.00	0.00	1,000.00
Total Receipts	2,920.00	5,036.00	$ 1,350.00	$ 3,686.00
Expenditures				
Instruction:				
Salaries	1,966.50	0.00	5,000.00	(5,000.00)
Employee Benefits	157.15	0.00	433.00	(433.00)
Property (Equip & Furn)	0.00	0.00	5,000.00	(5,000.00)
Supplies	650.00	0.00	3,000.00	(3,000.00)
Student Support Services:				
Salaries	0.00	2,656.50	0.00	2,656.50
Employee Benefits	0.00	209.44	0.00	209.44
Supplies	0.00	20.00	0.00	20.00
Property (Equip & Furn)	0.00	822.15	0.00	822.15
Vehicle Operations, Maint. Services:				
Other Purchased Services	562.28	1,474.55	1,000.00	474.55
Total Expenditures	3,335.93	5,182.64	$ 14,433.00	$ (9,250.36)
Receipts Over (Under) Expenditures	(415.93)	(146.64)		
Unencumbered Cash, Beginning	31,704.59	31,288.66		
Unencumbered Cash, Ending	$ 31,288.66	$ 31,142.02		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 36,690.65	$ 9,506.65	$ 58,678.00	$ (49,171.35)
Miscellaneous	9,282.92	3,959.80	50,000.00	(46,040.20)
State Aid:				
State Food Assistance	1,384.56	1,864.15	1,200.00	664.15
Federal Aid:				
Child Nutrition Program	184,055.64	257,113.69	171,355.00	85,758.69
Operating Transfers:				
From General	97,600.00	20,360.91	75,000.00	(54,639.09)
From Supplemental General	35,000.00	91,712.00	60,000.00	31,712.00
Total Receipts	364,013.77	384,517.20	$ 416,233.00	$ (31,715.80)
Expenditures				
Operations & Maintenance:				
Salaries	5,200.00	5,305.00	5,200.00	105.00
Employee Benefits	506.05	2,447.58	506.00	1,941.58
Purchased Property Services	3,641.22	3,288.77	5,750.00	(2,461.23)
Supplies	28,743.18	18,284.39	39,000.00	(20,715.61)
Food Service Operation:				
Salaries	101,626.61	101,927.66	115,312.00	(13,384.34)
Employee Benefits	32,304.95	26,640.48	35,415.00	(8,774.52)
Food & Supplies	144,738.45	146,293.66	240,000.00	(93,706.34)
Property (Equip & Furn)	56,590.26	50,710.57	60,000.00	(9,289.43)
Other	3,346.66	3,511.73	5,000.00	(1,488.27)
Total Expenditures	376,697.38	358,409.84	$ 506,183.00	$ (147,773.16)
Receipts Over (Under) Expenditures	(12,683.61)	26,107.36		
Unencumbered Cash, Beginning	102,633.26	89,949.65		
Unencumbered Cash, Ending	$ 89,949.65	$ 116,057.01		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 105.00	$ 500.00	$ 0.00	$ 500.00
State Aid:				
Professional Development Aid	3,580.00	2,568.00	3,679.00	(1,111.00)
Operating Transfers:				
From General	10,000.00	11,825.65	8,845.00	2,980.65
From Supplemental General	9,000.00	0.00	25,490.00	(25,490.00)
Total Receipts	22,685.00	14,893.65	$ 38,014.00	$ (23,120.35)
Expenditures				
Instructional Support Staff:				
Salaries	1,686.00	1,936.00	1,800.00	136.00
Employee Benefits	130.67	143.27	185.00	(41.73)
Purchased Professional Services	16,584.88	11,915.28	50,978.00	(39,062.72)
Other Purchased Services	1,345.00	0.00	3,000.00	(3,000.00)
Supplies	2,181.72	1,829.10	9,000.00	(7,170.90)
Other	1,378.96	252.00	15,000.00	(14,748.00)
Total Expenditures	23,307.23	16,075.65	$ 79,963.00	$ (63,887.35)
Receipts Over (Under) Expenditures	(622.23)	(1,182.00)		
Unencumbered Cash, Beginning	42,570.96	41,948.73		
Unencumbered Cash, Ending	$ 41,948.73	$ 40,766.73		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 22,419.00	$ 22,419.00	$ 22,419.00	$ 0.00
Operating Transfers:				
From General	0.00	13,422.79	0.00	13,422.79
From Supplemental General	4,000.00	5,000.00	10,000.00	(5,000.00)
Total Receipts	26,419.00	40,841.79	$ 32,419.00	$ 8,422.79
Expenditures				
Student Support Services:				
Salaries	25,660.62	25,972.04	40,000.00	(14,027.96)
Employee Benefits	3,576.09	2,064.88	3,560.00	(1,495.12)
Purchased Professional Services	100.00	197.00	2,000.00	(1,803.00)
Other Purchased Services	2,499.07	393.85	4,130.00	(3,736.15)
Supplies	3,752.00	6,842.42	5,000.00	1,842.42
Property (Equip & Furn)	214.98	1,199.00	6,420.00	(5,221.00)
Total Expenditures	35,802.76	36,669.19	$ 61,110.00	$ (24,440.81)
Receipts Over (Under) Expenditures	(9,383.76)	4,172.60		
Unencumbered Cash, Beginning	38,075.22	28,691.46		
Unencumbered Cash, Ending	$ 28,691.46	$ 32,864.06		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 0.00	$ 10,057.70	$ 0.00	$ 10,057.70
State Sources:				
State Aid	0.00	899.00	0.00	899.00
Federal Sources:				
Federal Aid	0.00	4,584.00	4,584.00	0.00
Operating Transfers:				
From General	287,481.00	304,972.00	304,972.00	0.00
From Supplemental General	170,000.00	120,000.00	159,634.00	(39,634.00)
Total Receipts	457,481.00	440,512.70	$ 469,190.00	$ (28,677.30)
Expenditures				
Instruction:				
Assessments	131,234.48	143,687.73	254,584.00	(110,896.27)
Flow-thru	241,840.00	231,444.00	350,000.00	(118,556.00)
Other	0.00	5,483.00	0.00	5,483.00
Student Support Services:				
Salaries	45,419.67	30,176.12	95,000.00	(64,823.88)
Employee Benefits	3,679.55	2,493.96	9,268.00	(6,774.04)
Supplies	1,339.19	4,298.52	10,000.00	(5,701.48)
Vehicle Operating Services:				
Salaries	19,405.37	12,454.61	50,000.00	(37,545.39)
Employee Benefits	9,479.65	1,741.62	15,825.00	(14,083.38)
Other Purchased Services	1,574.00	1,705.00	5,000.00	(3,295.00)
Supplies	3,885.43	1,756.43	20,000.00	(18,243.57)
Equip (Including Buses)	0.00	0.00	209,634.00	(209,634.00)
Vehicle Maintenance Services:				
Purchased Property Services	2,002.34	2,185.19	9,185.00	(6,999.81)
Property (Equip & Furn)	272.11	2,253.98	8,000.00	(5,746.02)
Total Expenditures	460,131.79	439,680.16	$ 1,036,496.00	$ (596,815.84)
Receipts Over (Under) Expenditures	(2,650.79)	832.54		
Unencumbered Cash, Beginning	569,957.27	567,306.48		
Unencumbered Cash, Ending	$ 567,306.48	$ 568,139.02		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 3,226.28	$ 15,000.00	$ 5,000.00	$ 10,000.00
Operating Transfers:				
From General	57,010.47	90,000.00	50,000.00	40,000.00
From Supplemental General	155,000.00	250,000.00	200,000.00	50,000.00
Total Receipts	215,236.75	355,000.00	$ 255,000.00	$ 100,000.00
Expenditures				
Instruction:				
Salaries	190,476.61	188,875.19	361,175.00	(172,299.81)
Employee Benefits	27,174.26	31,108.63	50,245.00	(19,136.37)
Supplies	41,343.20	9,565.18	176,000.00	(166,434.82)
Property (Equip & Furn)	6,031.54	4,793.46	25,000.00	(20,206.54)
Other	3,150.84	1,078.00	10,000.00	(8,922.00)
Operations & Maintenance:				
Salaries	50,000.00	35,000.00	50,000.00	(15,000.00)
Employee Benefits	3,681.60	4,405.37	5,180.00	(774.63)
Total Expenditures	321,858.05	274,825.83	$ 677,600.00	$ (402,774.17)
Receipts Over (Under) Expenditures	(106,621.30)	80,174.17		
Unencumbered Cash, Beginning	479,885.23	373,263.93		
Unencumbered Cash, Ending	$ 373,263.93	$ 453,438.10		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Grants & Donations	$ 0.00	$ 13,782.00
State Aid:		
Mental Health (School Liaison) Grant	44,939.00	50,873.00
Mental Health (Community Health) Grant	14,980.00	0.00
Safe & Secure Schools Grant	4,816.00	0.00
Pre-K Pilot Grant (CIF)	4,580.00	0.00
Federal Aid:		
Pre-K Pilot Grant (TANF)	4,580.00	0.00
Total Receipts	73,895.00	64,655.00
Expenditures		
Instruction:		
Salaries	3,000.00	0.00
Employee Benefits	580.00	13.72
Purchased Professional Services	14,980.00	14,980.00
Other	0.00	626.09
Student Support Services:		
Salaries	40,142.75	34,692.31
Employee Benefits	6,953.32	3,144.66
Central Services:		
Salaries	366.00	0.00
Operations & Maintenance:		
Purchased Professional Services	4,816.00	2,680.00
Food Service Operation:		
Salaries	1,000.00	944.06
Total Expenditures	71,838.07	57,080.84
Receipts Over (Under) Expenditures	2,056.93	7,574.16
Unencumbered Cash, Beginning	30,630.87	32,687.80
Unencumbered Cash, Ending	$ 32,687.80	$ 40,261.96

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
KPERS SPECIAL RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 288,691.61	$ 278,921.15	$ 306,274.00	$ (27,352.85)
Total Receipts	288,691.61	278,921.15	$ 306,274.00	$ (27,352.85)
Expenditures				
Instruction:				
Employee Benefits	156,389.25	153,867.75	196,046.00	(42,178.25)
Student Support Services:				
Employee Benefits	28,991.11	26,965.14	16,661.00	10,304.14
Instructional Support Staff:				
Employee Benefits	6,993.60	6,242.44	7,351.00	(1,108.56)
General Administration:				
Employee Benefits	21,441.08	18,978.90	16,539.00	2,439.90
School Administration:				
Employee Benefits	29,377.60	24,902.08	30,627.00	(5,724.92)
Central Services:				
Employee Benefits	7,793.89	8,234.69	12,251.00	(4,016.31)
Operations & Maintenance:				
Employee Benefits	16,613.30	21,530.98	15,314.00	6,216.98
Student Transportation Services:				
Employee Benefits	7,174.75	4,145.55	3,828.00	317.55
Food Service:				
Employee Benefits	13,917.03	14,053.62	7,657.00	6,396.62
Total Expenditures	288,691.61	278,921.15	$ 306,274.00	$ (27,352.85)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	204,049.24	204,049.24
Unencumbered Cash, Ending	$ 204,049.24	$ 204,049.24

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Fees (Rental)	$ 6,093.25	$ 4,769.63
Operating Transfers:		
From Supplemental General	0.00	30,000.00
Total Receipts	6,093.25	34,769.63
Expenditures		
Instruction:		
Supplies	12.59	33,915.46
Total Expenditures	12.59	33,915.46
Receipts Over (Under) Expenditures	6,080.66	854.17
Unencumbered Cash, Beginning	75,998.40	82,079.06
Unencumbered Cash, Ending	$ 82,079.06	$ 82,933.23

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 118,544.35	$ 113,288.58	$ 105,275.00	$ 8,013.58
Delinquent Tax	2,123.27	930.72	1,888.00	(957.28)
Motor Veh./16-20M Veh. Tax	7,614.89	8,295.60	7,042.00	1,253.60
Recreational Vehicle Tax	168.43	199.71	140.00	59.71
Commercial Vehicle Tax	627.40	612.23	606.00	6.23
Local Sources:				
Other Receipts from Local Sources	1,000.00	0.00	0.00	0.00
Total Receipts	130,078.34	123,326.84	$ 114,951.00	$ 8,375.84
Expenditures				
Community Service Operations	130,078.34	113,750.00	113,750.00	0.00
Total Expenditures	130,078.34	113,750.00	$ 113,750.00	$ 0.00
Receipts Over (Under) Expenditures	0.00	9,576.84		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 9,576.84		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 63,032.00	$ 67,800.00
Total Receipts	63,032.00	67,800.00
Expenditures		
Instruction:		
Salaries	34,933.36	47,986.27
Employee Benefits	8,939.44	9,104.38
Purchased Professional Services	2,992.32	0.00
Supplies	4,654.11	774.85
Other	59.27	0.00
General Administration:		
Salaries	10,741.00	9,208.00
Employee Benefits	712.50	726.50
Total Expenditures	63,032.00	67,800.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 11,053.00	$ 11,439.00
Total Receipts	11,053.00	11,439.00
Expenditures		
Instruction:		
Salaries	9,696.00	10,392.00
General Administration:		
Other	1,357.00	1,047.00
Total Expenditures	11,053.00	11,439.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 12,397.00	$ 12,890.00
Total Receipts	12,397.00	12,890.00
Expenditures		
Instruction:		
Supplies	10,875.00	0.00
Instructional Support Staff:		
Supplies	0.00	11,710.00
General Administration:		
Other	1,522.00	1,180.00
Total Expenditures	12,397.00	12,890.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CARL PERKINS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Rev from Local Sources	$ 790.40	$ 1,400.00
Federal Aid:		
Other Federal Grants Thru State	0.00	1,547.00
Total Receipts	790.40	2,947.00
Expenditures		
Instruction:		
Salaries	0.00	150.00
Employee Benefits	0.00	11.48
Instructional Support Staff:		
Purchased Professional Services	0.00	3,023.52
Other	790.40	100.00
Total Expenditures	790.40	3,285.00
Receipts Over (Under) Expenditures	0.00	(338.00)
Unencumbered Cash, Beginning	1,412.31	1,412.31
Unencumbered Cash, Ending	$ 1,412.31	$ 1,074.31

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
US Dept of Education	$ 0.00	$ 29,883.00
Total Receipts	0.00	29,883.00
Expenditures		
Instruction:		
Supplies	20,385.00	9,498.00
Total Expenditures	20,385.00	9,498.00
Receipts Over (Under) Expenditures	(20,385.00)	20,385.00
Unencumbered Cash, Beginning	0.00	(20,385.00)
Unencumbered Cash, Ending	$ (20,385.00)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
21ST CENTURY AFTER SCHOOL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Rev from Local Sources	$ 5,143.50	$ 2,772.50
Federal Aid:		
Other Federal Grants Thru State	85,000.00	54,811.00
Total Receipts	90,143.50	57,583.50
Expenditures		
Instruction:		
Salaries	52,652.60	51,064.71
Employee Benefits	6,584.77	7,273.48
Supplies	5,432.49	13,095.68
Other	14,530.74	1,085.46
Instructional Support Staff:		
Purchased Professional Services	8,061.90	2,500.00
Total Expenditures	87,262.50	75,019.33
Receipts Over (Under) Expenditures	2,881.00	(17,435.83)
Unencumbered Cash, Beginning	540.00	3,421.00
Unencumbered Cash, Ending (See Note 3)	$ 3,421.00	$ (14,014.83)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
21ST CENTURY SMS-SHS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Rev from Local Sources	$ 1,091.40	$ 0.00
Federal Aid:		
Other Federal Grants Thru State	99,837.00	42,510.00
Total Receipts	100,928.40	42,510.00
Expenditures		
Instruction:		
Salaries	61,125.94	49,845.18
Employee Benefits	7,177.82	6,348.48
Supplies	14,127.40	11,992.66
Other	12,350.34	1,407.68
Student Support Services:		
Purchased Professional Services	6,146.90	2,550.00
Total Expenditures	100,928.40	72,144.00
Receipts Over (Under) Expenditures	0.00	(29,634.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (29,634.00)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
KDHE BULLYING PREVENTION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instructional Support Staff:		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	206.47	206.47
Unencumbered Cash, Ending	$ 206.47	$ 206.47

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
ESSER-CARES GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 10,182.00
Total Receipts	0.00	10,182.00
Expenditures		
Instruction:		
Salaries	0.00	5,879.03
Employee Benefits	0.00	502.54
Supplies	0.00	32,123.72
Property (Equip & Furn)	0.00	5,495.70
Student Support Services:		
Salaries	0.00	15,065.28
Food Service Operation:		
Salaries	0.00	13,705.14
Total Expenditures	0.00	72,771.41
Receipts Over (Under) Expenditures	0.00	(62,589.41)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (62,589.41)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
EARLY CHILDHOOD BLOCK GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Rev from Local Sources	$ 0.00	$ 91,585.90
Total Receipts	0.00	91,585.90
Expenditures		
Instruction:		
Salaries	0.00	75,138.85
Employee Benefits	0.00	11,106.13
Other Purchased Services	0.00	4,467.07
Supplies	0.00	6,440.25
Property (Equip & Furn)	0.00	2,586.03
Student Support Services:		
Purchased Professional Services	0.00	24,200.00
Central Services:		
Other	0.00	3,308.00
Total Expenditures	0.00	127,246.33
Receipts Over (Under) Expenditures	0.00	(35,660.43)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (35,660.43)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
KANSAS PRESCHOOL PILOT GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
State Sources:		
State Aid	$ 0.00	$ 22,580.00
Federal Aid:		
Other Federal Grants Thru State	0.00	7,385.00
Total Receipts	0.00	29,965.00
Expenditures		
Instruction:		
Salaries	0.00	14,638.74
Employee Benefits	0.00	1,194.37
Supplies	0.00	5,073.89
Property (Equip & Furn)	0.00	1,378.00
Student Support Services:		
Salaries	0.00	20,774.00
Central Services:		
Salaries	0.00	1,806.00
Total Expenditures	0.00	44,865.00
Receipts Over (Under) Expenditures	0.00	(14,900.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (14,900.00)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 0.00	$ 108,967.83
Total Receipts	0.00	108,967.83
Expenditures		
Instruction:		
Supplies	0.00	52,093.07
Operation & Maintenance:		
Salaries	0.00	48,954.08
Employee Benefits	0.00	8,019.68
Total Expenditures	0.00	109,066.83
Receipts Over (Under) Expenditures	0.00	(99.00)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (99.00)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
None	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Receipts	0.00	0.00	$ 0.00	$ 0.00
Expenditures				
None	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	$ 0.00	$ 0.00
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	160,588.28	160,588.28		
Unencumbered Cash, Ending	$ 160,588.28	$ 160,588.28		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Stafford Middle/High School:				
Class of 2019	$ 83.17	$ 0.00	$ 0.00	$ 83.17
Class of 2020	222.90	0.00	0.00	222.90
Class of 2021	1,376.89	24.00	1,195.98	204.91
Class of 2022	301.49	1,955.34	2,004.57	252.26
Class of 2023	777.98	0.00	0.00	777.98
Class of 2024	414.95	0.00	0.00	414.95
Class of 2025	173.71	0.00	0.00	173.71
Class of 2026	0.00	113.35	0.00	113.35
Class of 2027	0.00	90.50	0.00	90.50
JAG	154.90	0.00	0.00	154.90
Charter School	6,426.07	39.24	1,599.28	4,866.03
White Whole Wheat Blend	593.13	0.00	0.00	593.13
Cheerleaders-HS	102.20	2,844.46	1,016.80	1,929.86
Cheerleaders-MS	4,587.12	2,612.46	1,981.59	5,217.99
FFA	3,722.09	1,496.00	1,345.67	3,872.42
FCCLA	821.26	40.00	294.00	567.26
Music Club	0.00	149.00	149.00	0.00
STUCO-HS	1,053.53	0.00	284.83	768.70
National Honor Society	895.99	376.07	376.07	895.99
Tech Club	1,589.12	984.00	984.00	1,589.12
Training to Lead	824.55	0.00	0.00	824.55
WILD	73.64	0.00	0.00	73.64
Total Stafford Middle/High School	24,194.69	10,724.42	11,231.79	23,687.32
Stafford Elementary School:				
STUCO-MS	1,664.67	0.00	0.00	1,664.67
Class of 2026	113.35	0.00	113.35	0.00
Class of 2027	90.50	0.00	90.50	0.00
Class of 2028	291.65	0.00	0.00	291.65
Class of 2029	60.94	432.05	63.60	429.39
Class of 2030	172.15	0.00	0.00	172.15
Class of 2031	70.81	0.00	0.00	70.81
Class of 2032	611.69	32.00	272.11	371.58
Class of 2033	111.68	96.00	207.68	0.00
Total Stafford Elementary School	3,187.44	560.05	747.24	3,000.25
Total Agency Funds	$ 27,382.13	$ 11,284.47	$ 11,979.03	$ 26,687.57

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule 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
Stafford Middle/High School:			
Athletics	$ 11,980.15	$ 0.00	$ 29,990.24
Concessions	6,667.56	0.00	11,749.13
Industrial Arts	94.75	0.00	111.00
Vocational Agriculture	533.79	0.00	38.00
Home Economics RA	0.00	0.00	108.00
Music Supplies	0.00	0.00	126.45
Fees	138.90	0.00	19,146.97
Interest	894.16	0.00	26.68
Sales Tax	356.52	0.00	2,025.41
Forensics	263.01	0.00	0.00
Graduate Gift to School	21.23	0.00	0.00
Staff Pop/Student Award	7.21	0.00	0.00
Scholars Bowl Tournament	0.00	0.00	70.00
Drama	649.24	0.00	269.12
Library	25.00	0.00	0.00
Technology Prep	517.25	0.00	0.00
Grant Account	728.30	0.00	630.00
Golden Belt Comm. Foundation Grant	43.16	0.00	0.00
Beef Grant	174.77	0.00	0.00
Pork Grant	173.34	0.00	0.00
GBCF/SEED Grant	168.06	0.00	0.00
Soybean Grant	37.42	0.00	0.00
Yearbook	4,455.70	0.00	7,040.83
Total Stafford Middle/High School	27,929.52	0.00	71,331.83
Stafford Elementary School:			
Fees	0.00	0.00	7,241.30
Activity Tickets	0.00	0.00	29.00
Industrial Arts	0.00	0.00	9.00
Home Economics RA	0.00	0.00	9.00
Student Fund	1,807.11	0.00	6.68
STARS Fundraiser	3,533.09	0.00	869.02
Sales Tax	0.00	0.00	19.08
2nd Grade Legacy Fund	0.00	0.00	284.89
Student Emergency Fund	2,286.62	0.00	0.00
Resource Pantry	2,290.01	0.00	50.00
Interest	0.00	0.00	6.68
PAT (SC Comm. Found.)	69.86	0.00	0.00
Reading Counts Grant	2,500.82	0.00	1,090.94
Comm. Dental Health Fund	590.58	0.00	0.00

Schedule 4

Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 26,860.06	$ 15,110.33	$ 0.00	$ 15,110.33
15,861.31	2,555.38	0.00	2,555.38
0.00	205.75	0.00	205.75
0.00	571.79	0.00	571.79
108.00	0.00	0.00	0.00
126.45	0.00	0.00	0.00
18,866.53	419.34	0.00	419.34
0.00	920.84	0.00	920.84
2,089.10	292.83	0.00	292.83
0.00	263.01	0.00	263.01
0.00	21.23	0.00	21.23
0.00	7.21	0.00	7.21
70.00	0.00	0.00	0.00
23.93	894.43	0.00	894.43
0.00	25.00	0.00	25.00
0.00	517.25	0.00	517.25
350.73	1,007.57	0.00	1,007.57
0.00	43.16	0.00	43.16
9.66	165.11	0.00	165.11
0.00	173.34	0.00	173.34
0.00	168.06	0.00	168.06
0.00	37.42	0.00	37.42
5,590.66	5,905.87	0.00	5,905.87
69,956.43	29,304.92	0.00	29,304.92
7,241.30	0.00	0.00	0.00
29.00	0.00	0.00	0.00
9.00	0.00	0.00	0.00
9.00	0.00	0.00	0.00
0.00	1,813.79	0.00	1,813.79
591.00	3,811.11	0.00	3,811.11
19.08	0.00	0.00	0.00
0.00	284.89	0.00	284.89
0.00	2,286.62	0.00	2,286.62
152.78	2,187.23	0.00	2,187.23
6.68	0.00	0.00	0.00
0.00	69.86	0.00	69.86
1,033.00	2,558.76	0.00	2,558.76
0.00	590.58	0.00	590.58

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

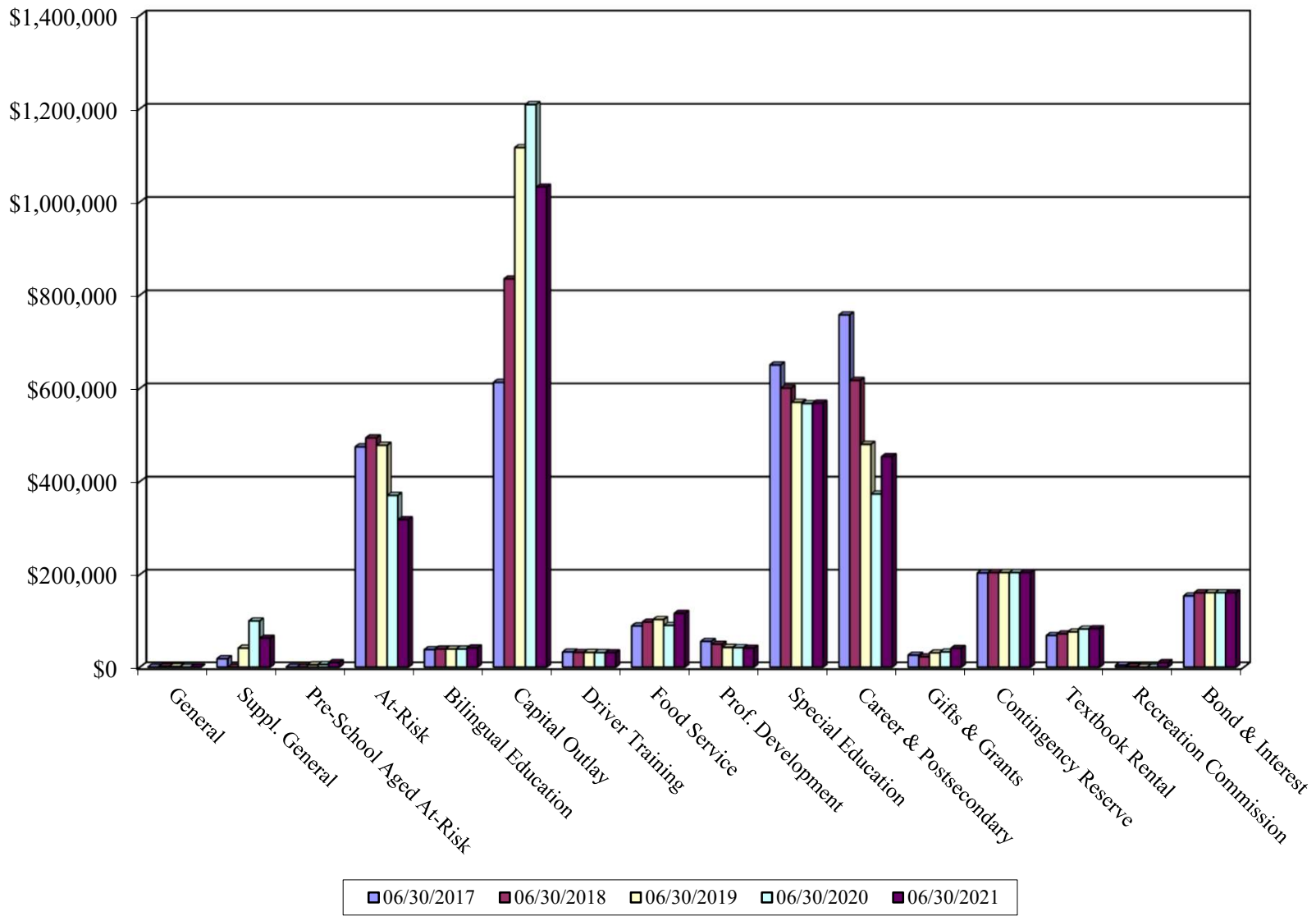
Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Elementary School (Cont'd.):			
Wolf Creek 2007 Grant for Excellence	912.16	0.00	500.00
South Central Comm. Foundation Grant	129.07	0.00	520.21
Crisis Bag Grant-GBCF	51.30	0.00	0.00
Fall 2012 Mini Grant	11.14	0.00	0.00
Monsanto Grant	2.26	0.00	0.00
BCBS Grants	1,465.17	0.00	7,594.88
Golden Belt Grants	293.43	0.00	0.00
Total Stafford Elementary School	15,942.62	0.00	18,230.68
Total District Activity Funds	$ 43,872.14	$ 0.00	$ 89,562.51

Schedule 4

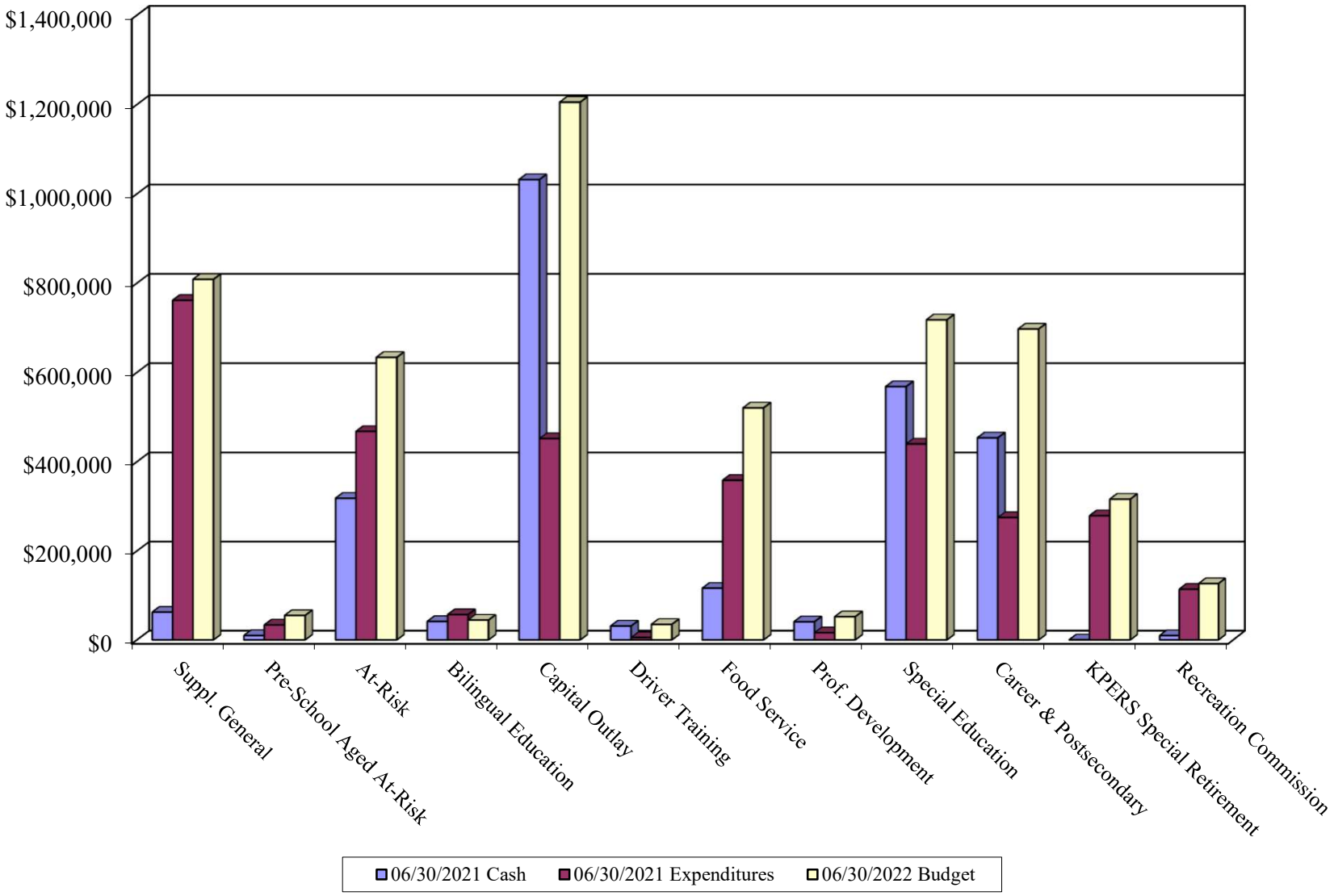
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
147.86	1,264.30	0.00	1,264.30
532.42	116.86	0.00	116.86
0.00	51.30	0.00	51.30
0.00	11.14	0.00	11.14
0.00	2.26	0.00	2.26
7,749.76	1,310.29	0.00	1,310.29
0.00	293.43	0.00	293.43
17,520.88	16,652.42	0.00	16,652.42
$ 87,477.31	$ 45,957.34	$ 0.00	$ 45,957.34

SUPPLEMENTARY INFORMATION

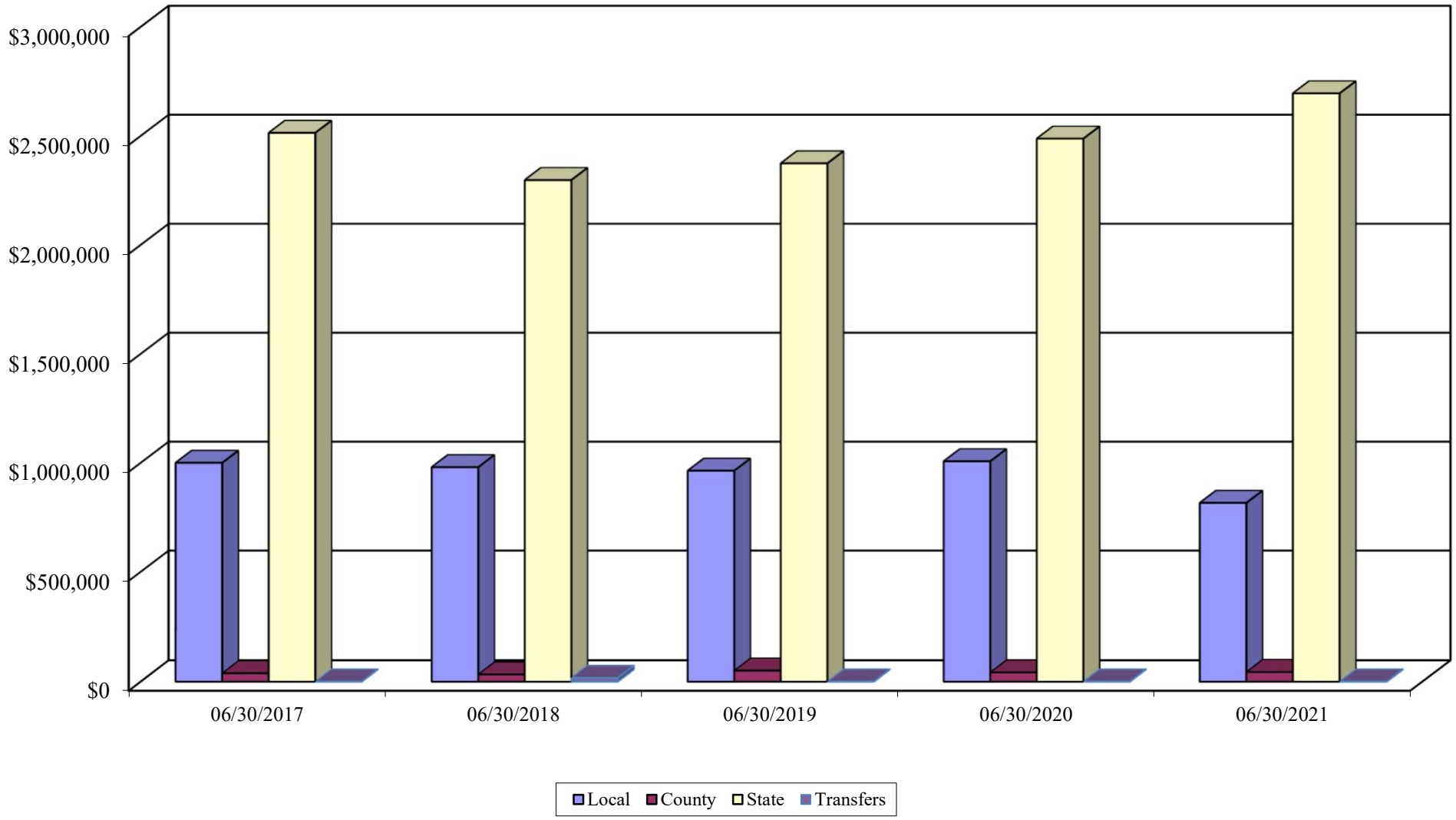
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Balances - Selected Funds



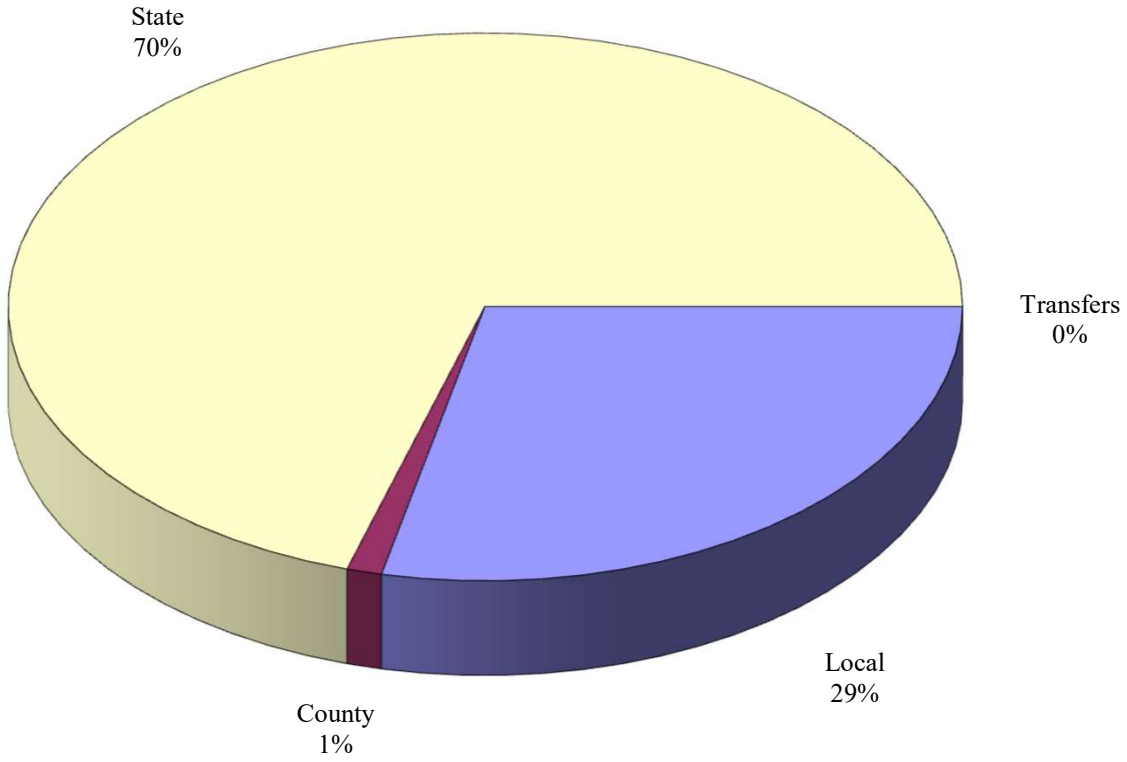
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Receipts

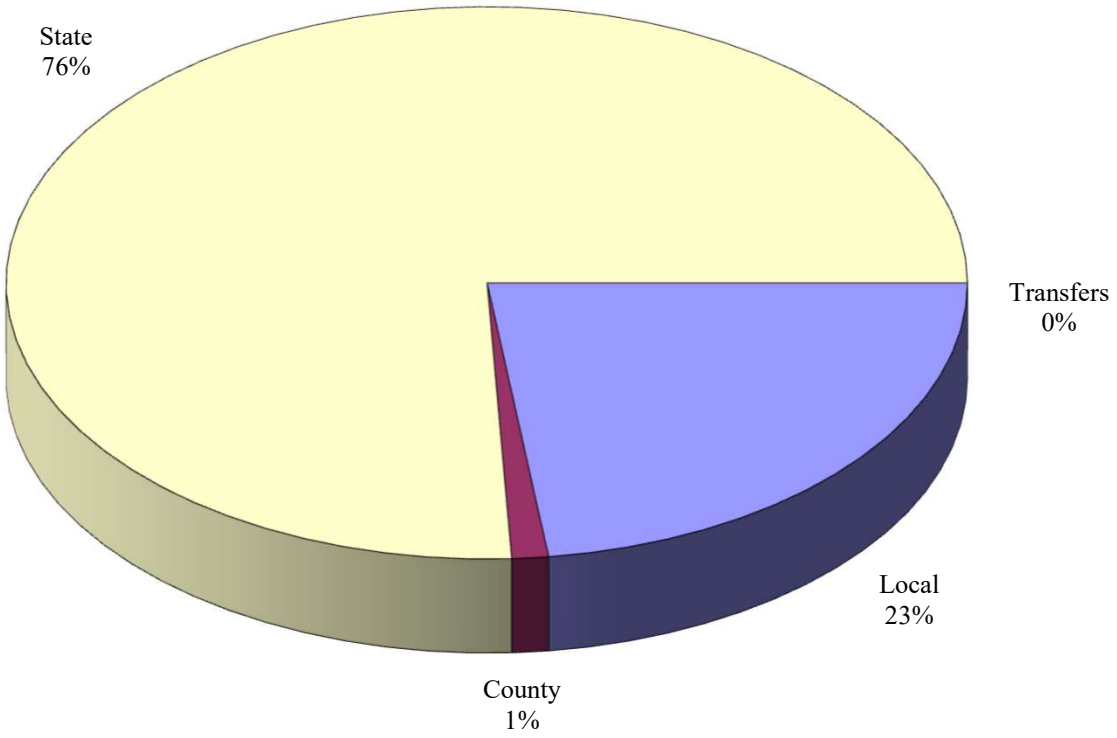


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Receipts



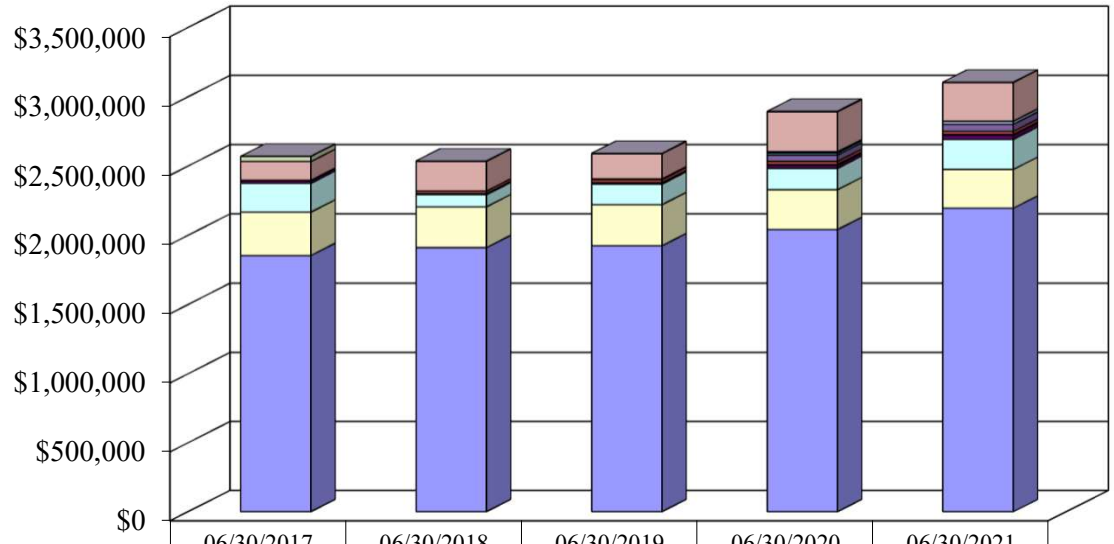
06/30/2020

Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Receipts



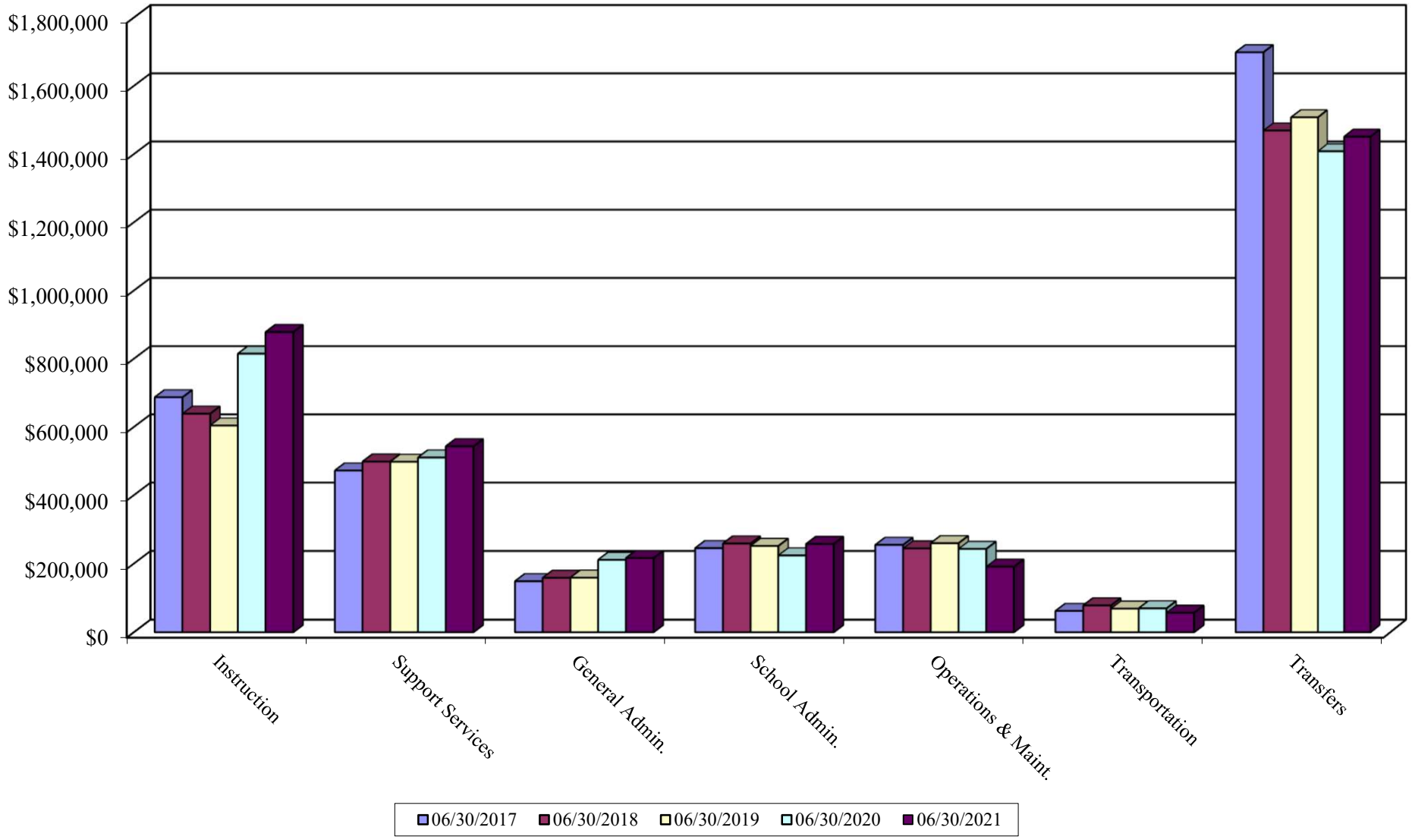
06/30/2021

Unified School District No. 349
Stafford, Kansas
State Aid

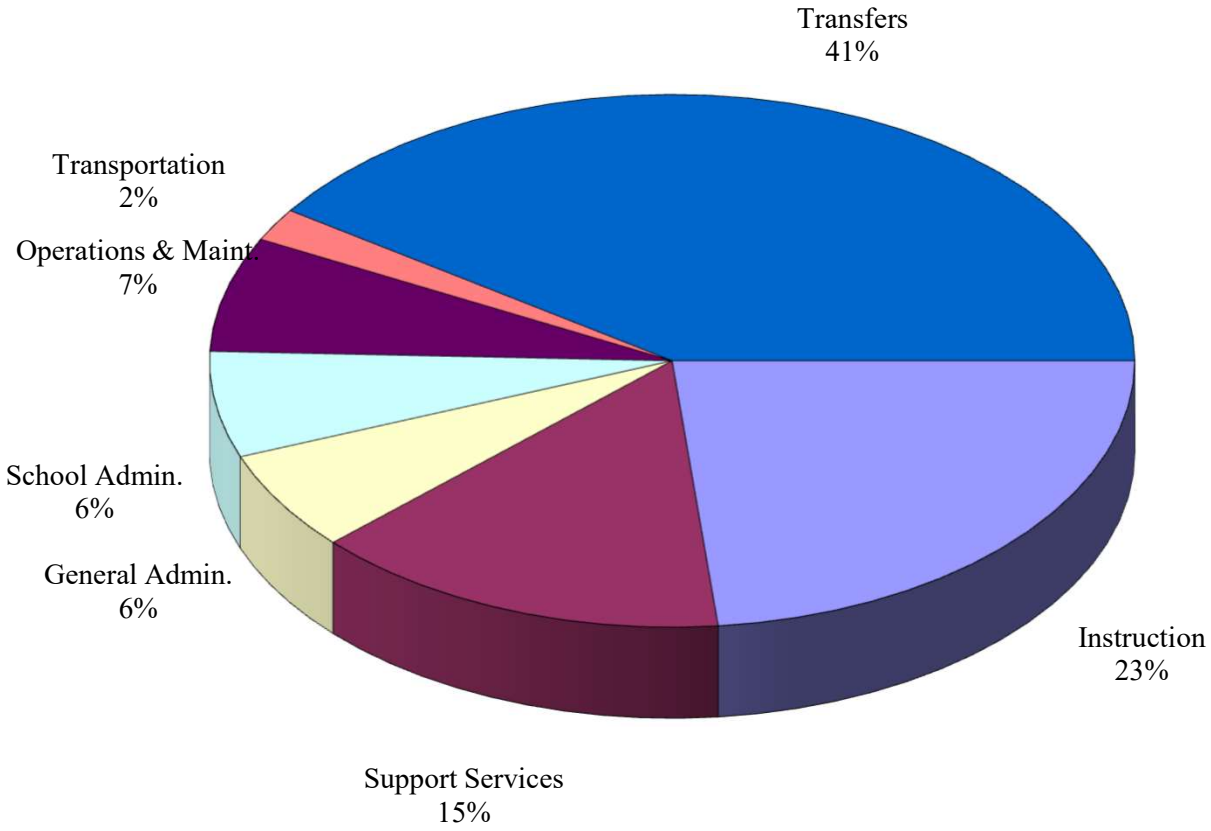


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	450	2,280	2,344	2,460	899
Bond & Interest	36,285	0	0	0	0
KPERS Special Retirement	135,625	213,788	181,838	288,692	278,921
Pre-K Pilot Grant (CIF)	0	0	0	4,580	22,580
Safe & Secure Schools	0	0	4,502	4,816	0
Mental Health (Community)	0	0	0	14,980	0
Mental Health (School Liaison)	0	0	0	44,939	50,873
Career & Postsecondary Ed	0	101	447	0	0
Parent Education	0	18,871	22,092	22,419	22,419
Prof. Development	0	3,965	3,266	3,580	2,568
Food Assistance	1,313	1,273	1,285	1,385	1,864
Safety Aid	3,072	2,816	1,617	1,820	1,836
Capital Outlay	17,109	0	3,789	21,337	29,301
Suppl. General	208,144	87,289	148,438	154,242	217,006
Special Education	313,243	294,441	296,664	287,481	279,703
General	1,854,260	1,911,350	1,924,510	2,041,667	2,196,037

Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures

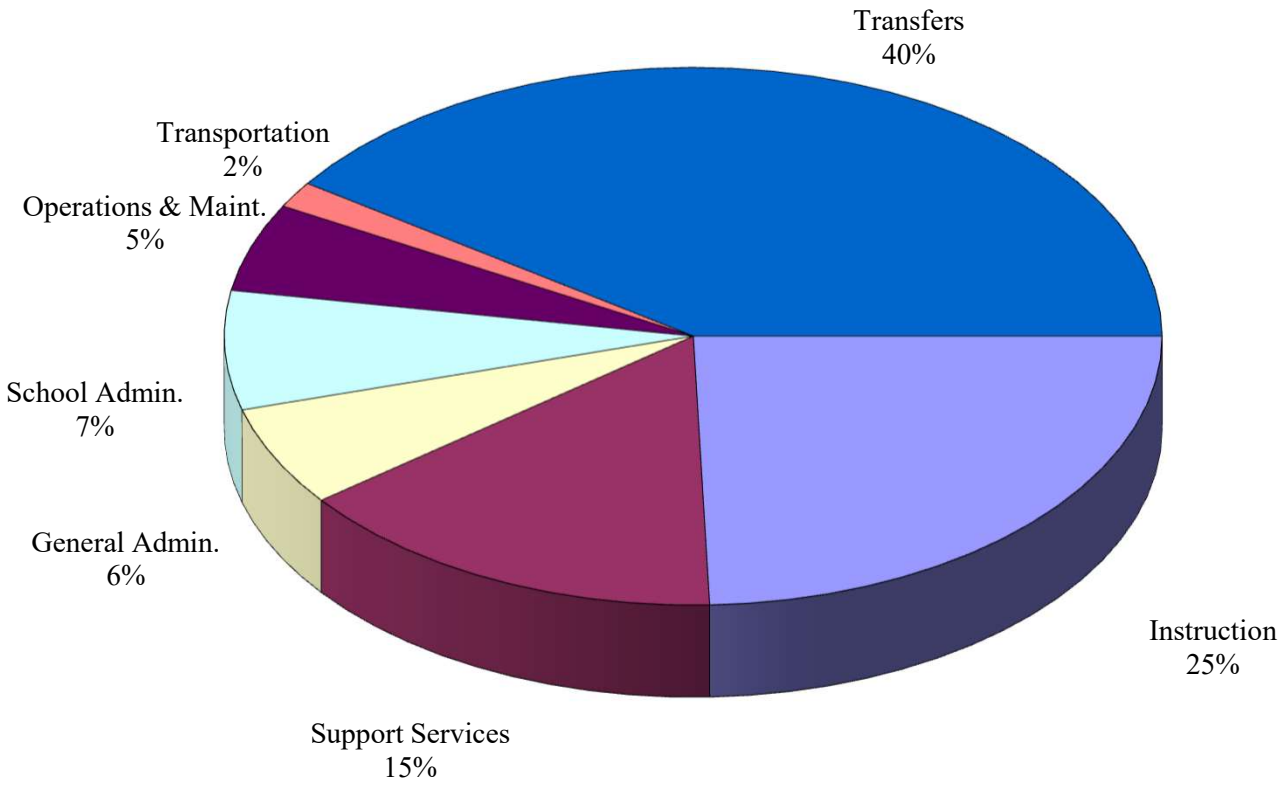


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



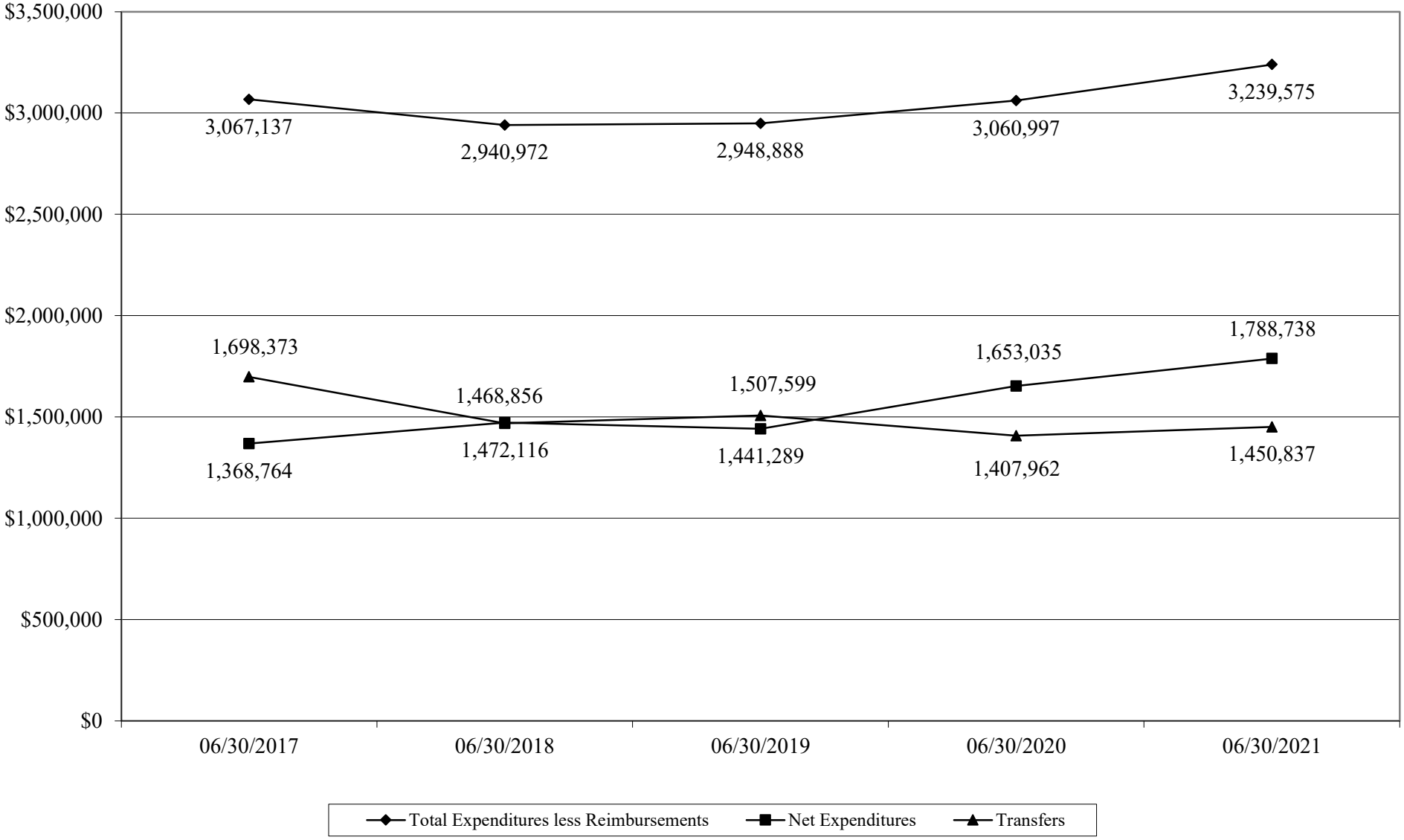
06/30/2020

Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures

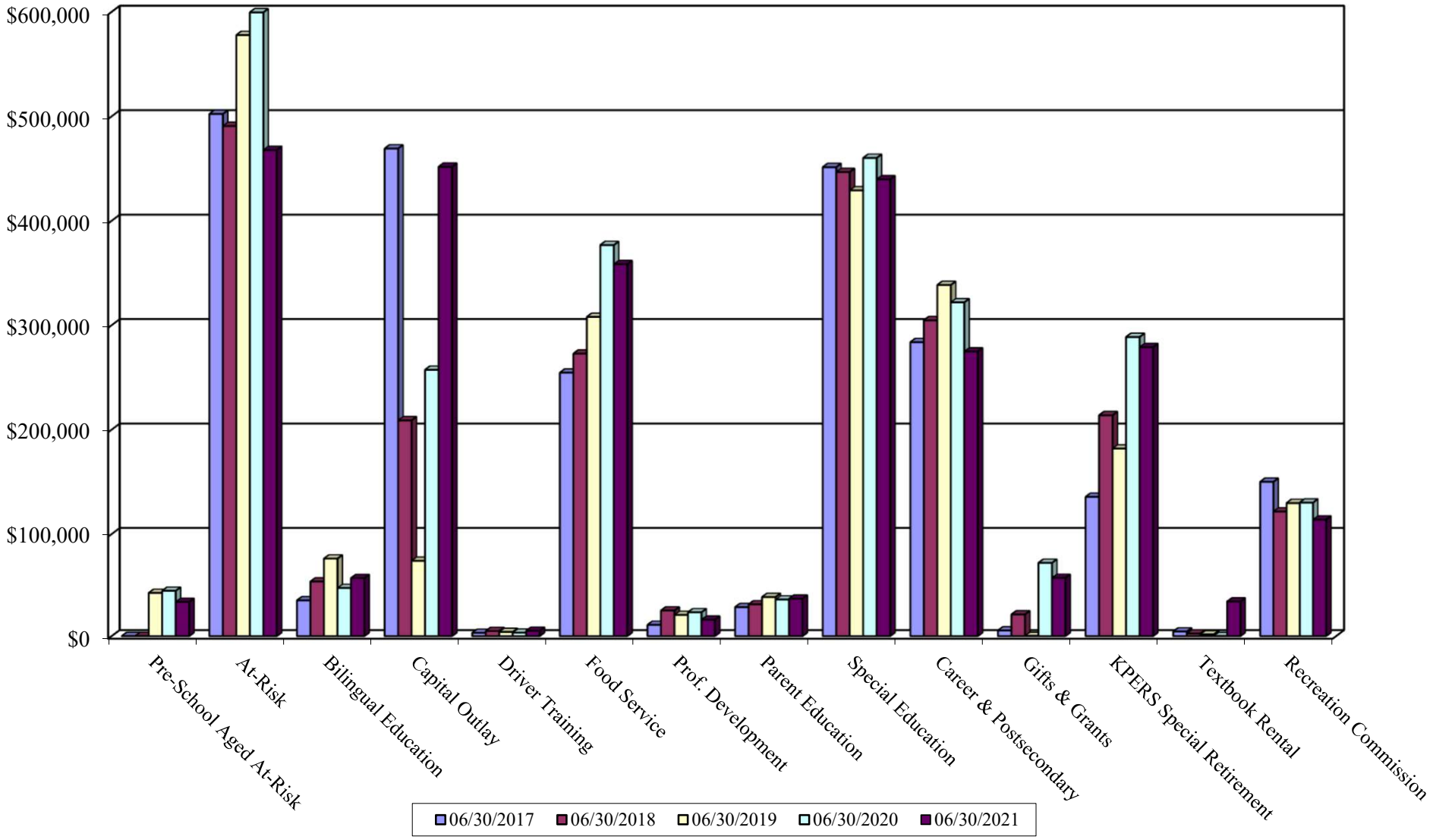


06/30/2021

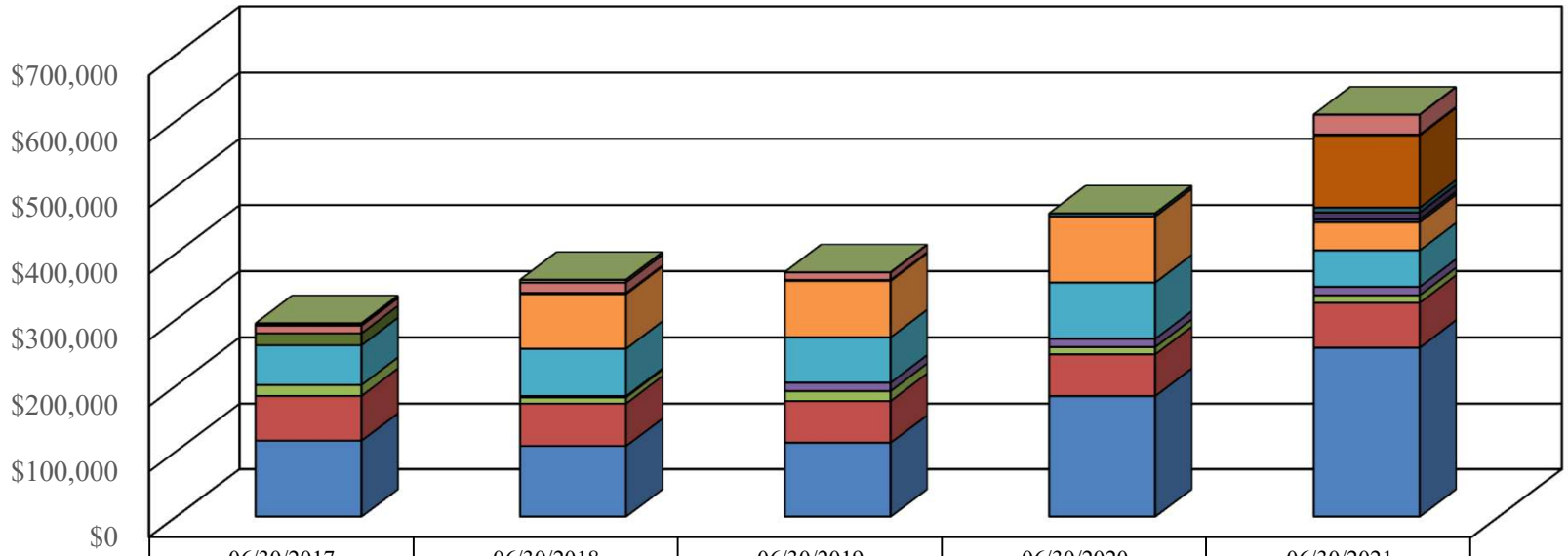
Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 349
Stafford, Kansas
Special Purpose Fund Expenditures - Selected Funds

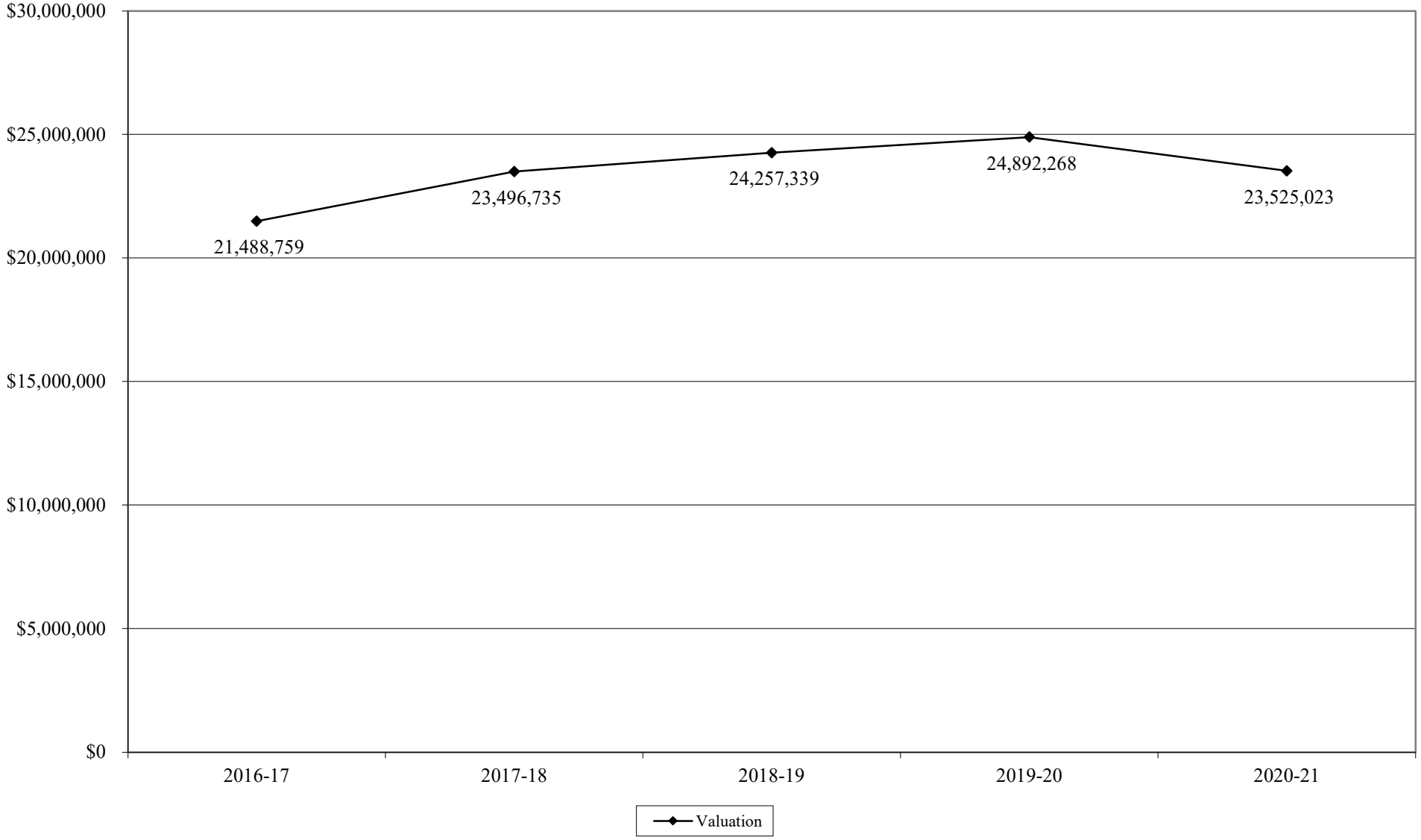


Unified School District No. 349
Stafford, Kansas
Federal Aid

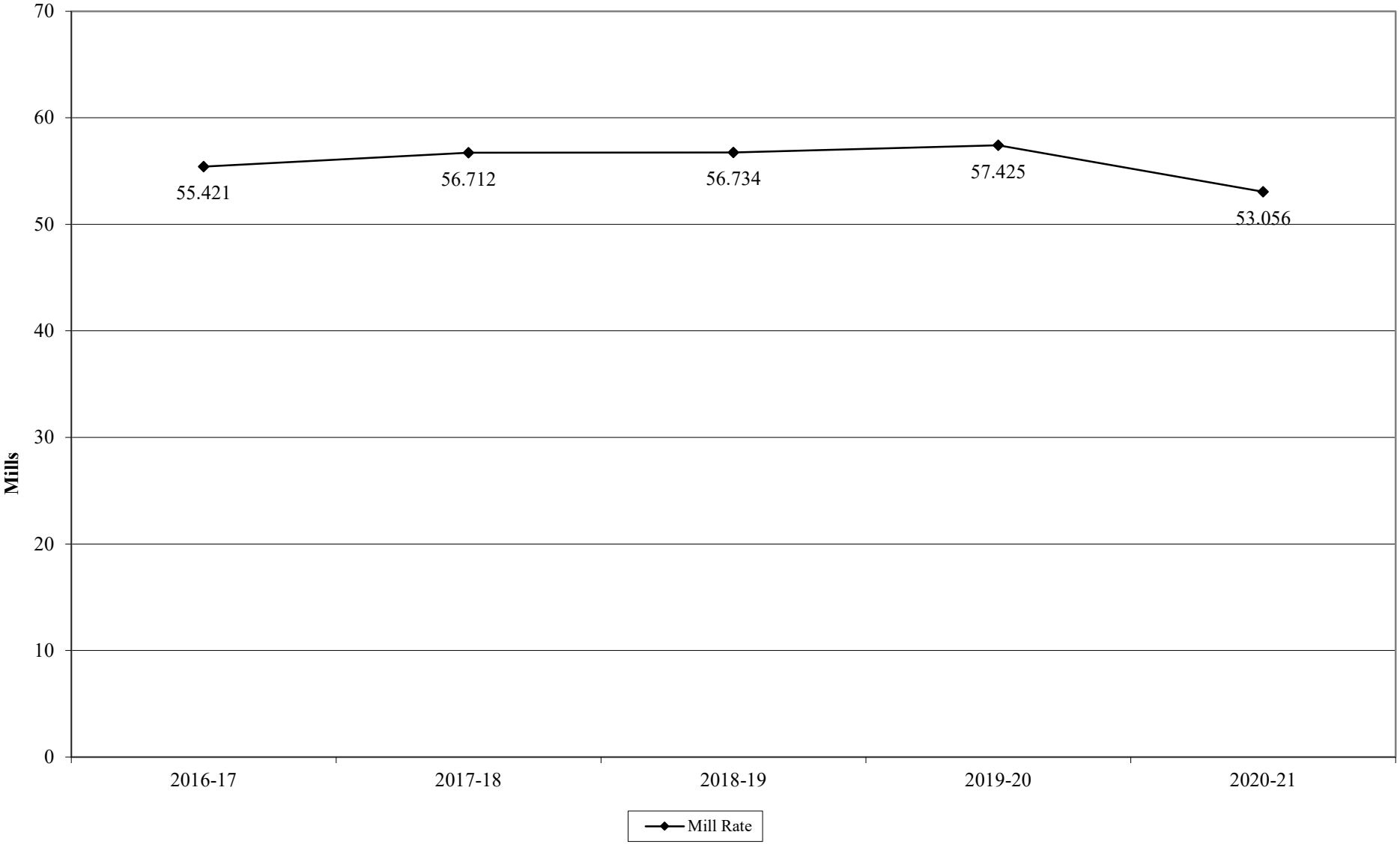


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	3,345	3,938	130	0	0
REAP Grant	11,667	15,879	11,179	0	29,883
Carl Perkins	0	0	0	0	1,547
SPARKS Grant	0	0	0	0	108,968
Pre-K Pilot (TANF)	0	0	0	4,580	7,385
ESSER I	0	0	0	0	10,182
Parent Education	17,971	0	0	0	0
Career & Tech Ed	0	0	1,600	0	0
Special Education-SPED	0	1,749	0	0	4,584
21st Century SMS-SHS	0	82,500	85,176	99,837	42,510
21st Century After School	60,000	71,500	68,500	85,000	54,811
Title IV	0	1,821	12,732	12,397	12,890
Title II	16,593	9,472	15,025	11,053	11,439
Title I	68,111	64,712	63,633	63,032	67,800
Child Nutrition	116,176	108,014	112,967	184,056	257,114

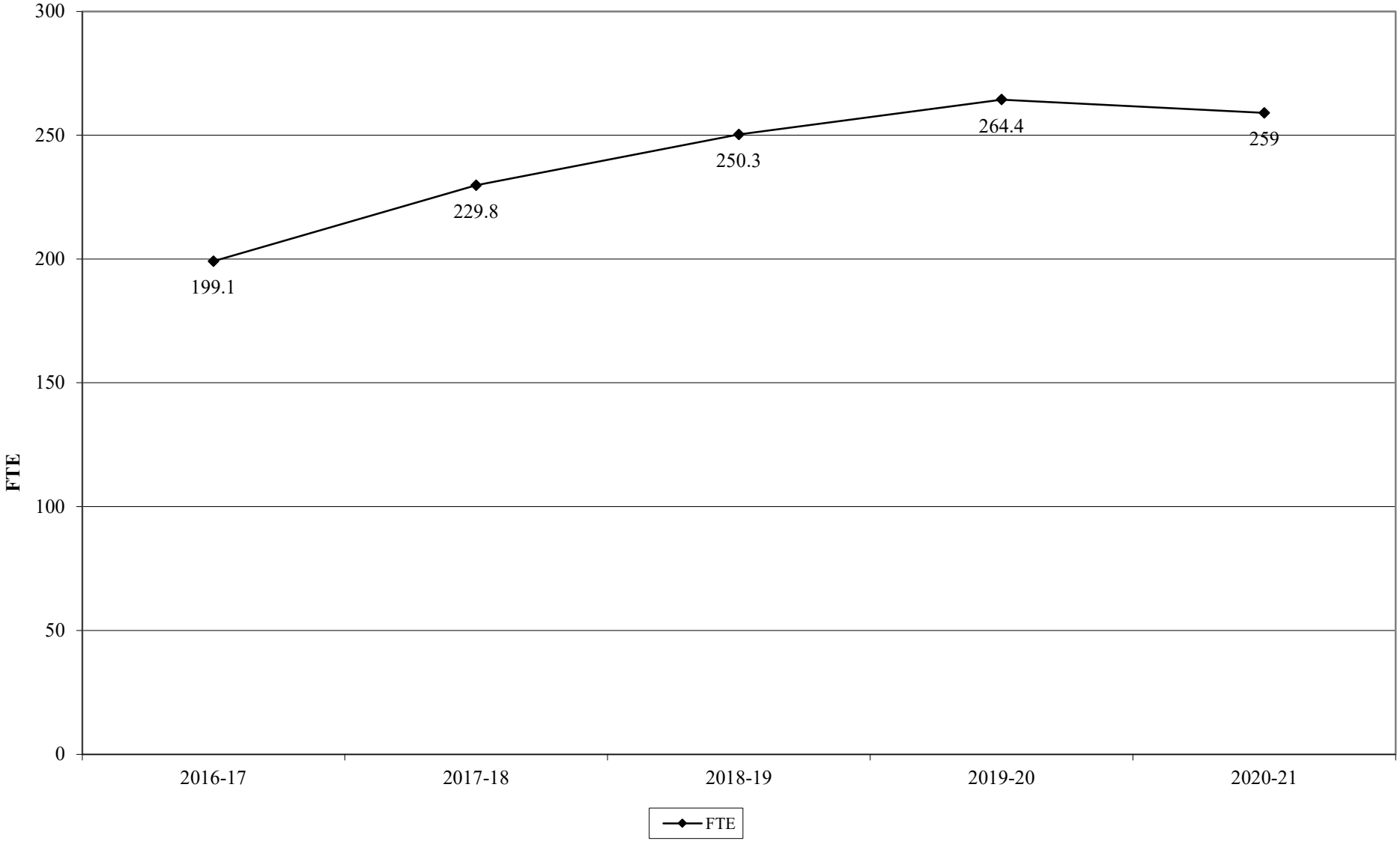
Unified School District No. 349
Stafford, Kansas
Valuation



Unified School District No. 349
Stafford, Kansas
Mill Rate



Unified School District No. 349
Stafford, Kansas
FTE



Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund
Expenditures per Pupil

