

UNIFIED SCHOOL DISTRICT NO. 349
Stafford, Kansas 67578

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2018

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, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 349
Stafford, Kansas 67578

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, 2018 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, 2018, 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, 2018, 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, 2017 (not presented herein), and have issued our report thereon dated September 27, 2017, which contained an unmodified opinion on the basic financial statement. The 2017 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 2017 actual column (2017 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2018 (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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

September 28, 2018

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.00	\$ 0.00
Supplemental General Fund	18,133.27	0.00
Special Purpose Funds:		
At-Risk Fund	474,434.50	0.00
Bilingual Education Fund	37,636.00	0.00
Capital Outlay Fund	612,744.72	1,359.22
Driver Training Fund	32,633.77	0.00
Food Service Fund	88,953.89	0.00
Professional Development Fund	55,539.12	0.00
Parent Education Program Fund	38,795.24	0.00
Special Education Fund	650,145.61	0.00
Career & Postsecondary Education Fund	757,542.63	0.00
Gifts and Grants Fund	22,067.19	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	203,294.04	0.00
Textbook Rental Fund	68,211.18	0.00
Recreation Commission Fund	3,923.59	0.00
Title I Fund	0.00	0.00
Title II Fund	0.00	0.00
Title III REAP Program Fund	0.00	0.00
Title IV Fund	0.00	0.00
21st Century After School Fund	0.00	0.00
21st Century SMS-SHS Fund	0.00	0.00
Career and Tech Ed Grant Fund	52.31	0.00
KDHE Bullying Prevention Fund	3,177.15	0.00
District Activity Funds	28,321.94	0.00
Bond and Interest Funds:		
Bond and Interest Fund	153,804.98	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,249,411.13</u>	<u>\$ 1,359.22</u>

Composition of Cash:

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,613,346.45	\$ 2,612,164.94	\$ 1,181.51	\$ 12,000.00	\$ 13,181.51
713,930.73	732,064.00	0.00	0.00	0.00
510,000.00	490,757.70	493,676.80	0.00	493,676.80
55,000.00	53,555.88	39,080.12	0.00	39,080.12
429,553.98	208,877.16	834,780.76	78,867.00	913,647.76
3,716.00	4,959.15	31,390.62	0.00	31,390.62
281,009.50	272,719.89	97,243.50	0.00	97,243.50
18,965.00	25,087.31	49,416.81	0.00	49,416.81
30,310.75	31,139.00	37,966.99	0.00	37,966.99
396,808.46	446,631.16	600,322.91	0.00	600,322.91
164,134.58	304,690.07	616,987.14	0.00	616,987.14
21,393.42	21,267.41	22,193.20	0.00	22,193.20
213,787.92	213,787.92	0.00	0.00	0.00
18,000.00	17,244.80	204,049.24	0.00	204,049.24
5,996.20	2,517.45	71,689.93	0.00	71,689.93
118,668.46	121,580.00	1,012.05	0.00	1,012.05
64,712.00	64,712.00	0.00	0.00	0.00
9,472.00	9,472.00	0.00	0.00	0.00
15,879.00	15,879.00	0.00	0.00	0.00
1,821.00	1,821.00	0.00	0.00	0.00
76,514.32	76,414.32	100.00	0.00	100.00
82,921.33	82,921.33	0.00	0.00	0.00
0.00	240.00	(187.69)	0.00	(187.69)
0.00	2,970.68	206.47	0.00	206.47
147,060.56	150,078.46	25,304.04	0.00	25,304.04
<u>6,684.05</u>	<u>0.00</u>	<u>160,489.03</u>	<u>0.00</u>	<u>160,489.03</u>
<u>\$ 5,999,685.71</u>	<u>\$ 5,963,552.63</u>	<u>\$ 3,286,903.43</u>	<u>\$ 90,867.00</u>	<u>\$ 3,377,770.43</u>
		NOW Accounts		\$ 1,737,571.78
		Certificates of Deposit		<u>1,673,177.58</u>
		Total Cash		3,410,749.36
		Agency Funds per Schedule 3		<u>(32,978.93)</u>
		Total Reporting Entity (Excluding Agency Funds)		<u>\$ 3,377,770.43</u>

UNIFIED SCHOOL DISTRICT NO. 349
NOTES TO THE FINANCIAL STATEMENT
June 30, 2018

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 of 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 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	Title IV Fund
Contingency Reserve Fund	21st Century After School Fund
Textbook Rental Fund	21st Century SMS-SHS Fund
Title I Fund	Career and Tech Ed Grant Fund
Title II Fund	KDHE Bullying Prevention Fund
Title III REAP Program 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 the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. A capital expenditure purchase totaling more than \$20,000.00 was not let out for bid in violation of K.S.A. 72-6760.

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

The Career and Tech Ed Grant Fund showed a negative ending unencumbered cash balance of \$187.69 for the year ending June 30, 2018. K.S.A. 10-116a 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. This fund met the criteria under the statute, and 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.

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.

Note 4 - DEPOSITS (Cont'd.)

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, bank guarantee bonds, 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, 2018.

At June 30, 2018 the District's carrying amount of deposits was \$3,410,749.36 and the bank balance was \$3,596,125.69. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$3,346,125.69 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 \$128,373.00 subsequent to June 30, 2018 and as required by K.S.A. 72-6466 and 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, 2018.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-6478	\$ 10,000.00
General	Capital Outlay	K.S.A. 72-6478	200,000.00
General	Food Service	K.S.A. 72-6478	119,862.30
General	Professional Development	K.S.A. 72-6478	15,000.00
General	Parent Education	K.S.A. 72-6478	11,000.00
General	Special Education	K.S.A. 72-6478	300,000.00
General	Career & Postsecondary Education	K.S.A. 72-6478	62,929.58
General	Contingency Reserve	K.S.A. 72-6478	18,000.00
Supplemental General	At-Risk	K.S.A. 72-6478	500,000.00
Supplemental General	Bilingual Education	K.S.A. 72-6478	55,000.00
Supplemental General	Food Service	K.S.A. 72-6478	2,064.00
Supplemental General	Special Education	K.S.A. 72-6478	75,000.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-6478	100,000.00
Contingency Reserve	Supplemental General	K.S.A. 72-6478	17,244.80

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.

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.

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

Compensated Absences . Employees who are on a twelve 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, 2018.

Teachers and employees who are on twelve 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 fifty 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 fifty 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 (50) days for each qualified individual, will be paid to the eligible teacher at the rate of \$50.00 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. The potential liability for unused sick leave as of June 30, 2018 and 2017 is \$1,387.50 and \$1,833.75, respectively, which is a net change of (\$446.25).

Teachers will be granted three days of personal leave each year which cannot accumulate. At the end of each contract year, all unused days will be reimbursed to the eligible teacher at varying rates. This shall be paid at the end of the teaching year or in the June paycheck, therefore, there is no liability for unused personal leave as of June 30, 2018.

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.

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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB 2052 during fiscal year 2017.

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

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

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 \$213,787.92 and \$135,624.72, respectively, for the fiscal year ended June 30, 2018 and 2017.

Net Pension Liability. At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,384,360. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. 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, 2018 rent expenditures were \$6,824.93. 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, 2018 rent expenditures were \$2,300.00. These expenditures were made from the Career & Postsecondary Education Fund.

Note 12 - RELATED PARTY TRANSACTIONS

The District reimbursed Minnis Chapel, which is owned by a board member, for utilities used by the Charter School. The amount reimbursed during the year was \$2,300.00.

Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through September 28, 2018, and does not believe any events have occurred which affect the financial statement as presented.

**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, 2018

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,286,625.00	\$ (77,717.00)
Supplemental General Fund	757,745.00	(25,681.00)
Special Purpose Funds:		
At-Risk Fund	614,180.00	XXXXXXXXXX
Bilingual Education Fund	73,200.00	XXXXXXXXXX
Capital Outlay Fund	1,199,544.00	XXXXXXXXXX
Driver Training Fund	35,800.00	XXXXXXXXXX
Food Service Fund	329,674.00	XXXXXXXXXX
Professional Development Fund	79,865.00	XXXXXXXXXX
Parent Education Program Fund	50,586.00	XXXXXXXXXX
Special Education Fund	1,056,108.00	XXXXXXXXXX
Career & Postsecondary Education Fund	921,161.00	XXXXXXXXXX
KPERs Special Retirement Fund	223,782.00	XXXXXXXXXX
Recreation Commission Fund	121,580.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	0.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 403,256.94	\$ 2,612,164.94	\$ 2,612,164.94	\$ 0.00
0.00	732,064.00	732,064.00	0.00
0.00	614,180.00	490,757.70	(123,422.30)
0.00	73,200.00	53,555.88	(19,644.12)
0.00	1,199,544.00	208,877.16	(990,666.84)
0.00	35,800.00	4,959.15	(30,840.85)
0.00	329,674.00	272,719.89	(56,954.11)
0.00	79,865.00	25,087.31	(54,777.69)
0.00	50,586.00	31,139.00	(19,447.00)
0.00	1,056,108.00	446,631.16	(609,476.84)
0.00	921,161.00	304,690.07	(616,470.93)
0.00	223,782.00	213,787.92	(9,994.08)
0.00	121,580.00	121,580.00	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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 2,679.89	\$ 4,298.51	\$ 1,837.00	\$ 2,461.51
Local Sources:				
Interest on Idle Funds	11,584.80	0.00	0.00	0.00
Reimbursements	499,405.83	403,256.94	0.00	403,256.94
State Aid:				
General State Aid	1,854,260.00	1,911,350.00	1,978,826.00	(67,476.00)
Special Education Aid	313,243.00	294,441.00	305,962.00	(11,521.00)
KPERs State Aid	135,624.72	0.00	0.00	0.00
Total Receipts	<u>2,816,798.24</u>	<u>2,613,346.45</u>	<u>\$ 2,286,625.00</u>	<u>\$ 326,721.45</u>
Expenditures				
Instruction:				
Salaries	350,447.81	317,525.67	456,000.00	(138,474.33)
Employee Benefits	64,939.96	52,711.71	90,000.00	(37,288.29)
Purchased Professional Services	17,333.00	19,125.00	45,000.00	(25,875.00)
Other Purchased Services	193,936.47	173,559.88	200,000.00	(26,440.12)
Supplies	58,398.42	75,417.69	104,038.00	(28,620.31)
Property (Equip & Furn)	308.00	0.00	5,000.00	(5,000.00)
Other	165.50	371.23	3,000.00	(2,628.77)
Student Support Services:				
Salaries	95,513.00	91,948.68	99,000.00	(7,051.32)
Employee Benefits	11,978.56	11,568.96	15,000.00	(3,431.04)
Purchased Professional Services	215.00	0.00	2,000.00	(2,000.00)
Supplies	873.06	1,510.13	1,500.00	10.13
Instructional Support Staff:				
Salaries	0.00	0.00	15,000.00	(15,000.00)
Employee Benefits	0.00	0.00	1,500.00	(1,500.00)
Supplies	2,952.40	4,751.08	6,650.00	(1,898.92)
Property (Equip & Furn)	1,424.30	0.00	500.00	(500.00)
Other	200.00	0.00	100.00	(100.00)
General Administration:				
Salaries	60,665.47	102,354.09	120,000.00	(17,645.91)
Employee Benefits	9,429.30	10,032.95	16,200.00	(6,167.05)
Purchased Professional Services	66,627.76	30,037.02	30,000.00	37.02
Other Purchased Services	1,127.00	2,321.00	2,500.00	(179.00)
Supplies	6,205.56	8,510.72	10,500.00	(1,989.28)
Other	4,463.31	4,987.61	5,000.00	(12.39)

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	198,304.81	205,155.78	207,000.00	(1,844.22)
Employee Benefits	38,109.22	39,984.12	47,000.00	(7,015.88)
Purchased Professional Services	1,505.98	0.00	2,000.00	(2,000.00)
Other Purchased Services	5,561.35	10,872.90	8,000.00	2,872.90
Supplies	1,326.56	2,106.75	5,000.00	(2,893.25)
Central Services:				
Salaries	51,177.04	55,587.12	57,000.00	(1,412.88)
Employee Benefits	307,736.77	332,979.74	8,500.00	324,479.74
Operations & Maintenance:				
Salaries	73,711.36	65,072.51	0.00	65,072.51
Employee Benefits	14,273.33	17,181.77	0.00	17,181.77
Purchased Professional Services	14,650.35	13,857.47	20,000.00	(6,142.53)
Purchased Property Services	8,916.77	10,390.88	19,000.00	(8,609.12)
Other Purchased Services	33,614.58	32,779.08	45,000.00	(12,220.92)
Supplies	26,498.25	27,214.66	3,000.00	24,214.66
Heating	13,521.58	14,403.44	30,000.00	(15,596.56)
Electricity	69,002.38	62,951.33	80,000.00	(17,048.67)
Other	0.00	38.00	0.00	38.00
Transportation Supervision:				
Salaries	14,549.94	16,087.09	17,000.00	(912.91)
Employee Benefits	2,792.18	6,511.99	4,400.00	2,111.99
Supplies	0.00	0.00	5,000.00	(5,000.00)
Vehicle Operating Services:				
Salaries	15,604.81	19,270.41	30,000.00	(10,729.59)
Employee Benefits	3,391.70	2,460.32	7,500.00	(5,039.68)
Insurance	8,268.00	6,070.00	10,000.00	(3,930.00)
Motor Fuel	7,451.51	9,450.41	20,000.00	(10,549.59)
Other	402.59	2,891.94	1,500.00	1,391.94
Vehicle & Maintenance Services:				
Purchased Professional Services	0.00	0.00	10,000.00	(10,000.00)
Purchased Property Services	4,686.39	7,411.77	10,000.00	(2,588.23)
Equipment	4,693.65	7,910.16	10,000.00	(2,089.84)

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At Risk	0.00	10,000.00	0.00	10,000.00
To Bilingual Education	1,000.00	0.00	0.00	0.00
To Capital Outlay	122,730.13	200,000.00	95,275.00	104,725.00
To Food Service	10,000.00	119,862.30	0.00	119,862.30
To Professional Development	10,000.00	15,000.00	0.00	15,000.00
To Parent Education	6,000.00	11,000.00	0.00	11,000.00
To Special Education	453,243.00	300,000.00	305,962.00	(5,962.00)
To Career & Postsecondary Ed	220,000.00	62,929.58	0.00	62,929.58
To Contingency Reserve	0.00	18,000.00	0.00	18,000.00
To KPERS Special Retirement	135,624.72	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(77,717.00)	77,717.00
Legal General Fund Budget	2,825,552.83	2,612,164.94	2,208,908.00	403,256.94
Adjustment for Qualifying Budget Credits			403,256.94	(403,256.94)
Total Expenditures	<u>2,825,552.83</u>	<u>2,612,164.94</u>	<u>\$ 2,612,164.94</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(8,754.59)	1,181.51		
Unencumbered Cash, Beginning	<u>8,754.59</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 1,181.51</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 479,130.87	\$ 567,444.87	\$ 552,847.00	\$ 14,597.87
Delinquent Tax	9,894.94	9,256.57	5,164.00	4,092.57
Motor Veh./16-20M Veh. Tax	34,356.29	29,529.71	33,527.00	(3,997.29)
Recreational Vehicle Tax	714.92	476.28	61.00	415.28
Commercial Vehicle Tax	3,043.00	2,689.50	2,979.00	(289.50)
State Aid:				
Supplemental State Aid	208,144.00	87,289.00	87,289.00	0.00
Transfers:				
From Contingency Reserve	0.00	17,244.80	57,745.00	(40,500.20)
Total Receipts	<u>735,284.02</u>	<u>713,930.73</u>	<u>\$ 739,612.00</u>	<u>\$ (25,681.27)</u>
Expenditures				
Instruction:				
Salaries	1,214.70	0.00	57,745.00	(57,745.00)
Operations & Maintenance:				
Salaries	0.00	0.00	95,000.00	(95,000.00)
Employee Benefits	0.00	0.00	28,000.00	(28,000.00)
Operating Transfers:				
To At-Risk	510,000.00	500,000.00	139,745.00	360,255.00
To Bilingual Education	34,990.00	55,000.00	50,000.00	5,000.00
To Food Service	85,000.00	2,064.00	85,000.00	(82,936.00)
To Professional Development	0.00	0.00	20,000.00	(20,000.00)
To Parent Education	4,785.30	0.00	10,000.00	(10,000.00)
To Special Education	0.00	75,000.00	100,000.00	(25,000.00)
To Career & Postsecondary Ed	105,000.00	100,000.00	162,255.00	(62,255.00)
To Textbook Rental	0.00	0.00	10,000.00	(10,000.00)
Adjustment to Comply with Legal Max			(25,681.00)	25,681.00
Total Expenditures	<u>740,990.00</u>	<u>732,064.00</u>	<u>\$ 732,064.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(5,705.98)	(18,133.27)		
Unencumbered Cash, Beginning	<u>23,839.25</u>	<u>18,133.27</u>		
Unencumbered Cash, Ending	<u>\$ 18,133.27</u>	<u>\$ 0.00</u>		

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 10,000.00	\$ 0.00	\$ 10,000.00
From Supplemental General	<u>510,000.00</u>	<u>500,000.00</u>	<u>139,745.00</u>	<u>360,255.00</u>
Total Receipts	<u>510,000.00</u>	<u>510,000.00</u>	<u>\$ 139,745.00</u>	<u>\$ 370,255.00</u>
Expenditures				
Instruction:				
Salaries	276,143.19	317,888.78	335,000.00	(17,111.22)
Employee Benefits	46,485.39	69,475.55	66,000.00	3,475.55
Purchased Professional Services	10,000.00	0.00	20,000.00	(20,000.00)
Other Purchased Services	56,000.00	0.00	60,000.00	(60,000.00)
Supplies	67,000.00	56,986.97	77,000.00	(20,013.03)
Instructional Support Staff:				
Salaries	41,413.00	42,917.00	42,917.00	0.00
Employee Benefits	5,241.42	3,489.40	6,284.00	(2,794.60)
Purchased Professional Services	<u>0.00</u>	<u>0.00</u>	<u>6,979.00</u>	<u>(6,979.00)</u>
Total Expenditures	<u>502,283.00</u>	<u>490,757.70</u>	<u>\$ 614,180.00</u>	<u>\$ (123,422.30)</u>
Receipts Over (Under) Expenditures	7,717.00	19,242.30		
Unencumbered Cash, Beginning	<u>466,717.50</u>	<u>474,434.50</u>		
Unencumbered Cash, Ending	<u>\$ 474,434.50</u>	<u>\$ 493,676.80</u>		

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Miscellaneous	\$ 1,352.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From General	1,000.00	0.00	0.00	0.00
From Supplemental General	<u>34,990.00</u>	<u>55,000.00</u>	<u>50,000.00</u>	<u>5,000.00</u>
Total Receipts	<u>37,342.00</u>	<u>55,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 5,000.00</u>
Expenditures				
Instruction:				
Salaries	27,000.00	47,000.00	47,000.00	0.00
Employee Benefits	6,066.00	6,555.88	6,200.00	355.88
Supplies	<u>2,000.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>(20,000.00)</u>
Total Expenditures	<u>35,066.00</u>	<u>53,555.88</u>	<u>\$ 73,200.00</u>	<u>\$ (19,644.12)</u>
Receipts Over (Under) Expenditures	2,276.00	1,444.12		
Unencumbered Cash, Beginning	<u>35,360.00</u>	<u>37,636.00</u>		
Unencumbered Cash, Ending	<u>\$ 37,636.00</u>	<u>\$ 39,080.12</u>		

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 135,766.88	\$ 153,947.20	\$ 154,216.00	\$ (268.80)
Delinquent Tax	1,792.93	2,256.70	1,475.00	781.70
Motor Veh./16-20M Veh. Tax	6,454.69	4,978.64	6,934.00	(1,955.36)
Recreational Vehicle Tax	133.30	79.47	13.00	66.47
Commercial Vehicle Tax	540.00	674.25	616.00	58.25
US Wildlife	21,367.26	0.00	0.00	0.00
Local Sources:				
Interest on Idle Funds	191.90	24,067.58	60,000.00	(35,932.42)
Other Receipts from Local Sources	31,166.24	43,550.14	120,475.00	(76,924.86)
State Aid:				
Capital Outlay State Aid	17,109.00	0.00	0.00	0.00
Operating Transfers:				
From General	<u>122,730.13</u>	<u>200,000.00</u>	<u>95,275.00</u>	<u>104,725.00</u>
Total Receipts	<u>337,252.33</u>	<u>429,553.98</u>	<u>\$ 439,004.00</u>	<u>\$ (9,450.02)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	56,513.91	4,003.00	70,000.00	(65,997.00)
Operations & Maintenance:				
Property (Equip & Furn)	117,676.19	34,170.00	0.00	34,170.00
Transportation:				
Property (Equip & Buses)	47,934.00	39,347.29	199,544.00	(160,196.71)
Facility Acquis. & Constr. Services:				
Site Improvement	1,907.05	0.00	30,000.00	(30,000.00)
Architectural & Engineering Serv.	6,640.00	4,789.80	100,000.00	(95,210.20)
Building Improvements	<u>238,468.67</u>	<u>126,567.07</u>	<u>800,000.00</u>	<u>(673,432.93)</u>
Total Expenditures	<u>469,139.82</u>	<u>208,877.16</u>	<u>\$ 1,199,544.00</u>	<u>\$ (990,666.84)</u>
Receipts Over (Under) Expenditures	(131,887.49)	220,676.82		
Unencumbered Cash, Beginning	744,632.21	612,744.72		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>1,359.22</u>		
Unencumbered Cash, Ending	<u>\$ 612,744.72</u>	<u>\$ 834,780.76</u>		

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 2,350.00	\$ 900.00	\$ 2,000.00	\$ (1,100.00)
State Aid:				
State Safety Aid	<u>3,072.00</u>	<u>2,816.00</u>	<u>3,500.00</u>	<u>(684.00)</u>
Total Receipts	<u>5,422.00</u>	<u>3,716.00</u>	<u>\$ 5,500.00</u>	<u>\$ (1,784.00)</u>
Expenditures				
Instruction:				
Salaries	2,805.00	3,682.00	10,000.00	(6,318.00)
Employee Benefits	230.56	302.83	1,100.00	(797.17)
Supplies	0.00	0.00	700.00	(700.00)
Property (Equip & Furn)	40.50	650.00	20,000.00	(19,350.00)
Vehicle Oper. & Maint. Services:				
Insurance	0.00	59.00	1,500.00	(1,441.00)
Motor Fuel	<u>94.84</u>	<u>265.32</u>	<u>2,500.00</u>	<u>(2,234.68)</u>
Total Expenditures	<u>3,170.90</u>	<u>4,959.15</u>	<u>\$ 35,800.00</u>	<u>\$ (30,840.85)</u>
Receipts Over (Under) Expenditures	2,251.10	(1,243.15)		
Unencumbered Cash, Beginning	<u>30,382.67</u>	<u>32,633.77</u>		
Unencumbered Cash, Ending	<u>\$ 32,633.77</u>	<u>\$ 31,390.62</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 33,603.54	\$ 41,233.30	\$ 44,774.00	\$ (3,540.70)
Miscellaneous	8,232.48	8,563.36	13,000.00	(4,436.64)
State Aid:				
State Food Assistance	1,312.74	1,272.55	1,168.00	104.55
Federal Aid:				
Child Nutrition Program	116,176.38	108,013.99	96,778.00	11,235.99
Operating Transfers:				
From General	10,000.00	119,862.30	0.00	119,862.30
From Supplemental General	85,000.00	2,064.00	85,000.00	(82,936.00)
Total Receipts	<u>254,325.14</u>	<u>281,009.50</u>	<u>\$ 240,720.00</u>	<u>\$ 40,289.50</u>
Expenditures				
Operations & Maintenance:				
Salaries	5,100.00	5,200.00	5,200.00	0.00
Employee Benefits	1,131.96	1,489.89	1,190.00	299.89
Purchased Property Services	3,723.78	3,081.58	5,800.00	(2,718.42)
Heating	712.00	550.26	16,000.00	(15,449.74)
Electricity	20,079.53	22,985.21	30,000.00	(7,014.79)
Food Service Operation:				
Salaries	79,757.24	93,194.91	95,000.00	(1,805.09)
Employee Benefits	24,506.71	24,723.77	34,000.00	(9,276.23)
Food & Supplies	102,994.69	111,244.49	130,000.00	(18,755.51)
Property (Equip & Furn)	16,110.51	10,093.99	10,984.00	(890.01)
Other	407.80	155.79	1,500.00	(1,344.21)
Total Expenditures	<u>254,524.22</u>	<u>272,719.89</u>	<u>\$ 329,674.00</u>	<u>\$ (56,954.11)</u>
Receipts Over (Under) Expenditures	(199.08)	8,289.61		
Unencumbered Cash, Beginning	<u>89,152.97</u>	<u>88,953.89</u>		
Unencumbered Cash, Ending	<u>\$ 88,953.89</u>	<u>\$ 97,243.50</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 295.00	\$ 0.00	\$ 2,000.00	\$ (2,000.00)
State Sources:				
Professional Development Aid	0.00	3,965.00	2,326.00	1,639.00
Operating Transfers:				
From General	10,000.00	15,000.00	0.00	15,000.00
From Supplemental General	0.00	0.00	20,000.00	(20,000.00)
Total Receipts	<u>10,295.00</u>	<u>18,965.00</u>	<u>\$ 24,326.00</u>	<u>\$ (5,361.00)</u>
Expenditures				
Instructional Support Staff:				
Salaries	1,467.00	3,652.00	20,000.00	(16,348.00)
Employee Benefits	7.15	9.64	100.00	(90.36)
Purchased Professional Services	5,569.90	15,778.61	25,000.00	(9,221.39)
Supplies	2,323.02	2,394.39	7,000.00	(4,605.61)
Other	1,650.16	3,252.67	27,765.00	(24,512.33)
Total Expenditures	<u>11,017.23</u>	<u>25,087.31</u>	<u>\$ 79,865.00</u>	<u>\$ (54,777.69)</u>
Receipts Over (Under) Expenditures	(722.23)	(6,122.31)		
Unencumbered Cash, Beginning	<u>56,261.35</u>	<u>55,539.12</u>		
Unencumbered Cash, Ending	<u>\$ 55,539.12</u>	<u>\$ 49,416.81</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
PARENT EDUCATION PROGRAM FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 125.00	\$ 439.75	\$ 0.00	\$ 439.75
State Aid:				
Parent Education Aid	0.00	18,871.00	17,971.00	900.00
Federal Aid:				
Other Federal Grants Thru State	17,971.00	0.00	0.00	0.00
Operating Transfers:				
From General	6,000.00	11,000.00	0.00	11,000.00
From Supplemental General	4,785.30	0.00	10,000.00	(10,000.00)
Total Receipts	<u>28,881.30</u>	<u>30,310.75</u>	<u>\$ 27,971.00</u>	<u>\$ 2,339.75</u>
Expenditures				
Student Support Services:				
Salaries	5,601.00	17,544.73	23,730.00	(6,185.27)
Employee Benefits	2,892.08	1,106.21	9,900.00	(8,793.79)
Purchased Professional Services	0.00	55.00	0.00	55.00
Other Purchased Services	0.00	1,089.14	13,956.00	(12,866.86)
Supplies	0.00	2,226.13	3,000.00	(773.87)
Instructional Support Staff:				
Salaries	15,780.23	0.00	0.00	0.00
Employee Benefits	1,041.25	0.00	0.00	0.00
Purchased Professional Services	811.25	0.00	0.00	0.00
Other Purchased Services	1,371.14	0.00	0.00	0.00
Supplies	940.05	0.00	0.00	0.00
Central Services:				
Salaries	0.00	6,140.00	0.00	6,140.00
Employee Benefits	0.00	2,977.79	0.00	2,977.79
Total Expenditures	<u>28,437.00</u>	<u>31,139.00</u>	<u>\$ 50,586.00</u>	<u>\$ (19,447.00)</u>
Receipts Over (Under) Expenditures	444.30	(828.25)		
Unencumbered Cash, Beginning	<u>38,350.94</u>	<u>38,795.24</u>		
Unencumbered Cash, Ending	<u>\$ 38,795.24</u>	<u>\$ 37,966.99</u>		

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 2,602.70	\$ 20,059.46	\$ 0.00	\$ 20,059.46
Federal Aid:				
Other Federal Aid	0.00	1,749.00	0.00	1,749.00
Operating Transfers:				
From General	453,243.00	300,000.00	305,962.00	(5,962.00)
From Supplemental General	0.00	75,000.00	100,000.00	(25,000.00)
Total Receipts	<u>455,845.70</u>	<u>396,808.46</u>	<u>\$ 405,962.00</u>	<u>\$ (9,153.54)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	134,271.34	133,466.23	179,646.00	(46,179.77)
Flow-thru	252,530.00	242,770.00	305,962.00	(63,192.00)
Student Support Services:				
Salaries	21,094.20	36,695.42	50,000.00	(13,304.58)
Employee Benefits	1,755.94	3,108.84	16,500.00	(13,391.16)
Supplies	0.00	1,375.04	0.00	1,375.04
Vehicle Operating Services:				
Salaries	25,160.63	14,156.55	75,000.00	(60,843.45)
Employee Benefits	6,136.91	6,890.17	14,000.00	(7,109.83)
Other Purchased Services	1,416.40	2,550.40	15,000.00	(12,449.60)
Supplies	6,906.22	3,633.19	50,000.00	(46,366.81)
Equipment (Including Buses)	0.00	0.00	300,000.00	(300,000.00)
Vehicle & Maintenance Services:				
Purchased Professional Services	0.00	0.00	50,000.00	(50,000.00)
Purchased Property Services	1,362.76	1,324.98	0.00	1,324.98
Property (Equip & Furn)	681.99	660.34	0.00	660.34
Total Expenditures	<u>451,316.39</u>	<u>446,631.16</u>	<u>\$ 1,056,108.00</u>	<u>\$ (609,476.84)</u>
Receipts Over (Under) Expenditures	4,529.31	(49,822.70)		
Unencumbered Cash, Beginning	<u>645,616.30</u>	<u>650,145.61</u>		
Unencumbered Cash, Ending	<u>\$ 650,145.61</u>	<u>\$ 600,322.91</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 CAREER AND POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 3,136.41	\$ 1,104.00	\$ 0.00	\$ 1,104.00
State Aid:				
CTE Transportation State Aid	0.00	101.00	1,363.00	(1,262.00)
Operating Transfers:				
From General	220,000.00	62,929.58	0.00	62,929.58
From Supplemental General	<u>105,000.00</u>	<u>100,000.00</u>	<u>162,255.00</u>	<u>(62,255.00)</u>
Total Receipts	<u>328,136.41</u>	<u>164,134.58</u>	<u>\$ 163,618.00</u>	<u>\$ 516.58</u>
Expenditures				
Instruction:				
Salaries	195,422.52	198,704.33	295,000.00	(96,295.67)
Employee Benefits	30,587.78	35,145.64	51,000.00	(15,854.36)
Supplies	16,585.12	17,047.67	212,755.00	(195,707.33)
Property (Equip & Furn)	3,427.53	11,651.94	220,000.00	(208,348.06)
Other	2,135.74	2,834.59	94,726.00	(91,891.41)
Operations & Maintenance:				
Salaries	28,322.00	36,590.90	35,000.00	1,590.90
Employee Benefits	<u>7,252.20</u>	<u>2,715.00</u>	<u>12,680.00</u>	<u>(9,965.00)</u>
Total Expenditures	<u>283,732.89</u>	<u>304,690.07</u>	<u>\$ 921,161.00</u>	<u>\$ (616,470.93)</u>
Receipts Over (Under) Expenditures	44,403.52	(140,555.49)		
Unencumbered Cash, Beginning	<u>713,139.11</u>	<u>757,542.63</u>		
Unencumbered Cash, Ending	<u>\$ 757,542.63</u>	<u>\$ 616,987.14</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 21,220.20	\$ 21,393.42
Total Receipts	<u>21,220.20</u>	<u>21,393.42</u>
Expenditures		
Instruction:		
Salaries	15,700.00	13,335.00
Employee Benefits	3,562.51	3,526.24
Purchased Professional Services	2,486.25	0.00
Other Purchased Services	2,717.01	0.00
Supplies	464.74	1,199.27
Student Support Services:		
Salaries	0.00	1,050.00
Employee Benefits	0.00	81.39
Purchased Professional Services	0.00	55.00
Other Purchased Services	0.00	2,020.51
Other Grant Expenses	<u>5,535.82</u>	<u>0.00</u>
Total Expenditures	<u>30,466.33</u>	<u>21,267.41</u>
Receipts Over (Under) Expenditures	(9,246.13)	126.01
Unencumbered Cash, Beginning	<u>31,313.32</u>	<u>22,067.19</u>
Unencumbered Cash, Ending	<u>\$ 22,067.19</u>	<u>\$ 22,193.20</u>

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	\$ 0.00	\$ 213,787.92	\$ 223,782.00	\$ (9,994.08)
Operating Transfers:				
From General	<u>135,624.72</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>135,624.72</u>	<u>213,787.92</u>	<u>\$ 223,782.00</u>	<u>\$ (9,994.08)</u>
Expenditures				
Instruction:				
Employee Benefits	86,813.39	136,845.64	143,243.00	(6,397.36)
Student Support Services:				
Employee Benefits	7,377.98	11,630.06	12,174.00	(543.94)
Instructional Support Staff:				
Employee Benefits	3,254.99	5,130.91	5,371.00	(240.09)
General Administration:				
Employee Benefits	7,323.73	11,544.55	12,084.00	(539.45)
School Administration:				
Employee Benefits	13,562.47	21,378.79	22,378.00	(999.21)
Central Services:				
Employee Benefits	5,424.99	8,551.52	8,951.00	(399.48)
Operations & Maintenance:				
Employee Benefits	6,781.24	10,689.40	11,189.00	(499.60)
Student Transportation Services:				
Employee Benefits	1,695.31	2,672.35	2,797.00	(124.65)
Food Service:				
Employee Benefits	<u>3,390.62</u>	<u>5,344.70</u>	<u>5,595.00</u>	<u>(250.30)</u>
Total Expenditures	<u>135,624.72</u>	<u>213,787.92</u>	<u>\$ 223,782.00</u>	<u>\$ (9,994.08)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Operating Transfers:		
From General	\$ 0.00	\$ 18,000.00
Total Receipts	<u>0.00</u>	<u>18,000.00</u>
Expenditures		
Operating Transfers:		
To Supplemental General	<u>0.00</u>	<u>17,244.80</u>
Total Expenditures	<u>0.00</u>	<u>17,244.80</u>
Receipts Over (Under) Expenditures	0.00	755.20
Unencumbered Cash, Beginning	<u>203,294.04</u>	<u>203,294.04</u>
Unencumbered Cash, Ending	<u>\$ 203,294.04</u>	<u>\$ 204,049.24</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Local Sources:		
Rental Fees	\$ 7,860.20	\$ 5,996.20
Total Receipts	<u>7,860.20</u>	<u>5,996.20</u>
Expenditures		
Instruction:		
Supplies	<u>4,494.00</u>	<u>2,517.45</u>
Total Expenditures	<u>4,494.00</u>	<u>2,517.45</u>
Receipts Over (Under) Expenditures	3,366.20	3,478.75
Unencumbered Cash, Beginning	<u>64,844.98</u>	<u>68,211.18</u>
Unencumbered Cash, Ending	<u>\$ 68,211.18</u>	<u>\$ 71,689.93</u>

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, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 98,000.69	109,946.59	\$ 110,660.00	\$ (713.41)
Delinquent Tax	2,053.27	1,899.48	1,058.00	841.48
Motor Veh./16-20M Veh. Tax	8,050.53	6,169.61	6,928.00	(758.39)
Recreational Vehicle Tax	166.68	99.32	12.00	87.32
Commercial Vehicle Tax	<u>675.00</u>	<u>553.46</u>	<u>615.00</u>	<u>(61.54)</u>
Total Receipts	<u>108,946.17</u>	<u>118,668.46</u>	<u>\$ 119,273.00</u>	<u>\$ (604.54)</u>
Expenditures				
Community Service Operations	<u>150,000.00</u>	<u>121,580.00</u>	<u>121,580.00</u>	<u>0.00</u>
Total Expenditures	<u>150,000.00</u>	<u>121,580.00</u>	<u>\$ 121,580.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(41,053.83)	(2,911.54)		
Unencumbered Cash, Beginning	<u>44,977.42</u>	<u>3,923.59</u>		
Unencumbered Cash, Ending	<u>\$ 3,923.59</u>	<u>\$ 1,012.05</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 68,111.00	\$ 64,712.00
Total Receipts	<u>68,111.00</u>	<u>64,712.00</u>
Expenditures		
Instruction:		
Salaries	50,372.00	43,164.50
Employee Benefits	7,878.68	8,026.72
Purchased Professional Services	35.00	0.00
Supplies	6,811.10	3,690.28
Property (Equip & Furn)	2,784.72	0.00
Other	229.50	0.00
Instructional Support Staff:		
Salaries	0.00	9,158.00
Employee Benefits	<u>0.00</u>	<u>672.50</u>
Total Expenditures	<u>68,111.00</u>	<u>64,712.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TITLE II FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 16,593.00	\$ 9,472.00
Total Receipts	<u>16,593.00</u>	<u>9,472.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	11,750.00	0.00
Other Purchased Services	216.24	0.00
Supplies	2,843.76	495.00
Other	1,783.00	0.00
Instructional Support Staff		
Purchased Professional Services	0.00	7,862.92
Other Purchased Services	0.00	237.08
Other	<u>0.00</u>	<u>877.00</u>
Total Expenditures	<u>16,593.00</u>	<u>9,472.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 TITLE III REAP PROGRAM FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 11,667.00	\$ 15,879.00
Total Receipts	<u>11,667.00</u>	<u>15,879.00</u>
Expenditures		
Instruction:		
Supplies	<u>11,667.00</u>	<u>15,879.00</u>
Total Expenditures	<u>11,667.00</u>	<u>15,879.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 0.00	\$ 1,821.00
Total Receipts	<u>0.00</u>	<u>1,821.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	<u>0.00</u>	<u>1,821.00</u>
Total Expenditures	<u>0.00</u>	<u>1,821.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 21,920.57	\$ 5,014.32
Federal Aid:		
Other Federal Grants Thru State	<u>60,000.00</u>	<u>71,500.00</u>
Total Receipts	<u>81,920.57</u>	<u>76,514.32</u>
Expenditures		
Instruction:		
Salaries	64,565.39	53,769.52
Employee Benefits	9,275.30	6,506.48
Supplies	3,038.94	7,285.90
Other	0.00	938.98
Student Support Services:		
Purchased Professional Services	<u>5,050.94</u>	<u>7,913.44</u>
Total Expenditures	<u>81,930.57</u>	<u>76,414.32</u>
Receipts Over (Under) Expenditures	(10.00)	100.00
Unencumbered Cash, Beginning	<u>10.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 100.00</u></u>

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 0.00	\$ 421.33
Federal Aid:		
Other Federal Grants Thru State	<u>0.00</u>	<u>82,500.00</u>
Total Receipts	<u>0.00</u>	<u>82,921.33</u>
Expenditures		
Instruction:		
Salaries	0.00	43,251.81
Employee Benefits	0.00	5,725.44
Supplies	0.00	26,628.47
Other	0.00	710.49
Student Support Services:		
Purchased Professional Services	<u>0.00</u>	<u>6,605.12</u>
Total Expenditures	<u>0.00</u>	<u>82,921.33</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 CAREER AND TECH ED GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instructional Support Staff:		
Purchased Professional Services	<u>0.00</u>	<u>240.00</u>
Total Expenditures	<u>0.00</u>	<u>240.00</u>
Receipts Over (Under) Expenditures	0.00	(240.00)
Unencumbered Cash, Beginning	<u>52.31</u>	<u>52.31</u>
Unencumbered Cash, Ending (See Note 3)	<u><u>\$ 52.31</u></u>	<u><u>\$ (187.69)</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
 KDHE BULLYING PREVENTION FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instructional Support Staff:		
Purchased Professional Services	<u>0.00</u>	<u>2,970.68</u>
Total Expenditures	<u>0.00</u>	<u>2,970.68</u>
Receipts Over (Under) Expenditures	0.00	(2,970.68)
Unencumbered Cash, Beginning	<u>3,177.15</u>	<u>3,177.15</u>
Unencumbered Cash, Ending	<u><u>\$ 3,177.15</u></u>	<u><u>\$ 206.47</u></u>

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, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 2,126.68	\$ 0.00	\$ 2,722.00	\$ (2,722.00)
Delinquent Tax	2,707.63	910.17	28.00	882.17
Motor Veh./16-20M Veh. Tax	14,292.59	5,539.69	4,217.00	1,322.69
Recreational Vehicle Tax	281.09	88.19	8.00	80.19
Commercial Vehicle Tax	906.00	146.00	374.00	(228.00)
State Aid:				
State Aid	36,285.00	0.00	0.00	0.00
Total Receipts	<u>56,598.99</u>	<u>6,684.05</u>	<u>\$ 7,349.00</u>	<u>\$ (664.95)</u>
Expenditures				
Interest	3,687.50	0.00	0.00	0.00
Principal	<u>295,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>298,687.50</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(242,088.51)	6,684.05		
Unencumbered Cash, Beginning	<u>395,893.49</u>	<u>153,804.98</u>		
Unencumbered Cash, Ending	<u>\$ 153,804.98</u>	<u>\$ 160,489.03</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Stafford Middle/High School:				
Class of 2017	\$ 274.17	\$ 0.00	\$ 274.17	\$ 0.00
Class of 2018	2,077.50	1,027.76	3,105.26	0.00
Class of 2019	1,449.17	1,444.04	2,672.66	220.55
Class of 2020	141.57	50.00	0.00	191.57
Class of 2021	0.00	75.08	0.00	75.08
Art Club	0.00	0.00	0.00	0.00
JAG	221.06	320.50	382.93	158.63
Charter School	20,708.81	5,405.13	9,318.02	16,795.92
White Whole Wheat Blend	617.50	0.00	24.37	593.13
Cheerleaders-HS	1,243.00	474.94	819.82	898.12
Cheerleaders-MS	2,964.51	538.71	1,772.26	1,730.96
FFA	2,881.73	6,976.56	5,483.37	4,374.92
FCCLA	765.24	0.00	390.06	375.18
Music Club	84.83	121.34	206.17	0.00
STUCO-HS	2,354.44	3,205.44	4,780.40	779.48
History Club	311.67	0.00	252.68	58.99
National Honor Society	900.76	0.00	46.15	854.61
Tech Club	2,134.85	0.00	0.00	2,134.85
Training to Lead	824.55	0.00	0.00	824.55
WILD	234.24	0.00	200.00	34.24
Total Stafford Middle/High School	40,189.60	19,639.50	29,728.32	30,100.78
Stafford Elementary School:				
STUCO-MS	480.90	2,310.87	1,719.82	1,071.95
Class of 2021	75.08	0.00	75.08	0.00
Class of 2022	150.17	204.80	203.48	151.49
Class of 2023	43.93	50.00	0.00	93.93
Class of 2024	440.23	139.03	120.00	459.26
Class of 2025	138.71	50.00	0.00	188.71
Class of 2026	285.12	88.15	112.00	261.27
Class of 2027	83.08	53.39	0.00	136.47
Class of 2028	132.68	108.24	0.00	240.92
Class of 2029	62.03	70.00	87.03	45.00
Class of 2030	199.60	137.04	170.09	166.55
Class of 2031	0.00	62.60	0.00	62.60
Total Stafford Elementary School	2,091.53	3,274.12	2,487.50	2,878.15
Total Agency Funds	\$ 42,281.13	\$ 22,913.62	\$ 32,215.82	\$ 32,978.93

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, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Middle/High School:			
Athletics	\$ 5,999.99	\$ 0.00	\$ 39,460.93
Concessions	4,851.23	0.00	20,918.10
Industrial Arts	0.00	0.00	234.39
Vocational Agriculture	859.46	0.00	123.00
Home Economics RA	0.00	0.00	132.00
Music Supplies	0.00	0.00	358.20
Fees	0.00	0.00	45,146.86
Interest	82.64	0.00	204.50
Sales Tax	411.56	0.00	4,294.05
Forensics	253.60	0.00	871.56
Graduate Gift to School	21.23	0.00	0.00
Staff Pop/Student Award	49.21	0.00	0.00
Scholars Bowl Tournament	35.46	0.00	119.54
HS Scholars Bowl	0.00	0.00	263.97
MS Scholars Bowl	0.00	0.00	66.04
Drama	1,282.23	0.00	289.87
Library	25.00	0.00	0.00
Technology Prep	2,145.25	0.00	0.00
Grant Account	507.93	0.00	500.00
Golden Belt Comm. Foundation Grant	43.16	0.00	0.00
Beef Grant	0.00	0.00	80.00
Pork Grant	75.00	0.00	75.00
GBCF/SEED Grant	168.06	0.00	0.00
Food Service	0.00	0.00	0.00
Yearbook	5,339.91	0.00	8,893.21
Total Stafford Middle/High School	22,150.92	0.00	122,031.22
Stafford Elementary School:			
Fees	0.00	0.00	13,026.73
Activity Tickets	0.00	0.00	420.00
Vocational Agriculture	0.00	0.00	25.00
Yearbook	0.00	0.00	393.00
Industrial Arts	0.00	0.00	75.00
Home Economics RA	0.00	0.00	72.00
Student Fund	1,208.77	0.00	0.00
STARS Fundraiser	0.00	0.00	5,609.62
Sales Tax	0.00	0.00	490.89
Student Emergency Fund	9.30	0.00	0.00
Interest	0.00	0.00	6.07
Reading Counts Grant	1,964.58	0.00	3,811.03
Comm. Dental Health Fund	590.58	0.00	0.00

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 39,872.17	\$ 5,588.75	\$ 0.00	\$ 5,588.75
22,337.82	3,431.51	0.00	3,431.51
150.70	83.69	0.00	83.69
455.14	527.32	0.00	527.32
132.00	0.00	0.00	0.00
328.73	29.47	0.00	29.47
45,004.86	142.00	0.00	142.00
31.11	256.03	0.00	256.03
3,968.14	737.47	0.00	737.47
698.15	427.01	0.00	427.01
0.00	21.23	0.00	21.23
0.00	49.21	0.00	49.21
155.00	0.00	0.00	0.00
263.97	0.00	0.00	0.00
66.04	0.00	0.00	0.00
1,131.71	440.39	0.00	440.39
0.00	25.00	0.00	25.00
1,628.00	517.25	0.00	517.25
431.32	576.61	0.00	576.61
0.00	43.16	0.00	43.16
0.00	80.00	0.00	80.00
44.18	105.82	0.00	105.82
0.00	168.06	0.00	168.06
0.00	0.00	0.00	0.00
<u>10,059.62</u>	<u>4,173.50</u>	<u>0.00</u>	<u>4,173.50</u>
<u>126,758.66</u>	<u>17,423.48</u>	<u>0.00</u>	<u>17,423.48</u>
13,026.73	0.00	0.00	0.00
420.00	0.00	0.00	0.00
25.00	0.00	0.00	0.00
393.00	0.00	0.00	0.00
75.00	0.00	0.00	0.00
72.00	0.00	0.00	0.00
104.87	1,103.90	0.00	1,103.90
4,298.00	1,311.62	0.00	1,311.62
490.89	0.00	0.00	0.00
0.00	9.30	0.00	9.30
6.07	0.00	0.00	0.00
4,121.81	1,653.80	0.00	1,653.80
0.00	590.58	0.00	590.58

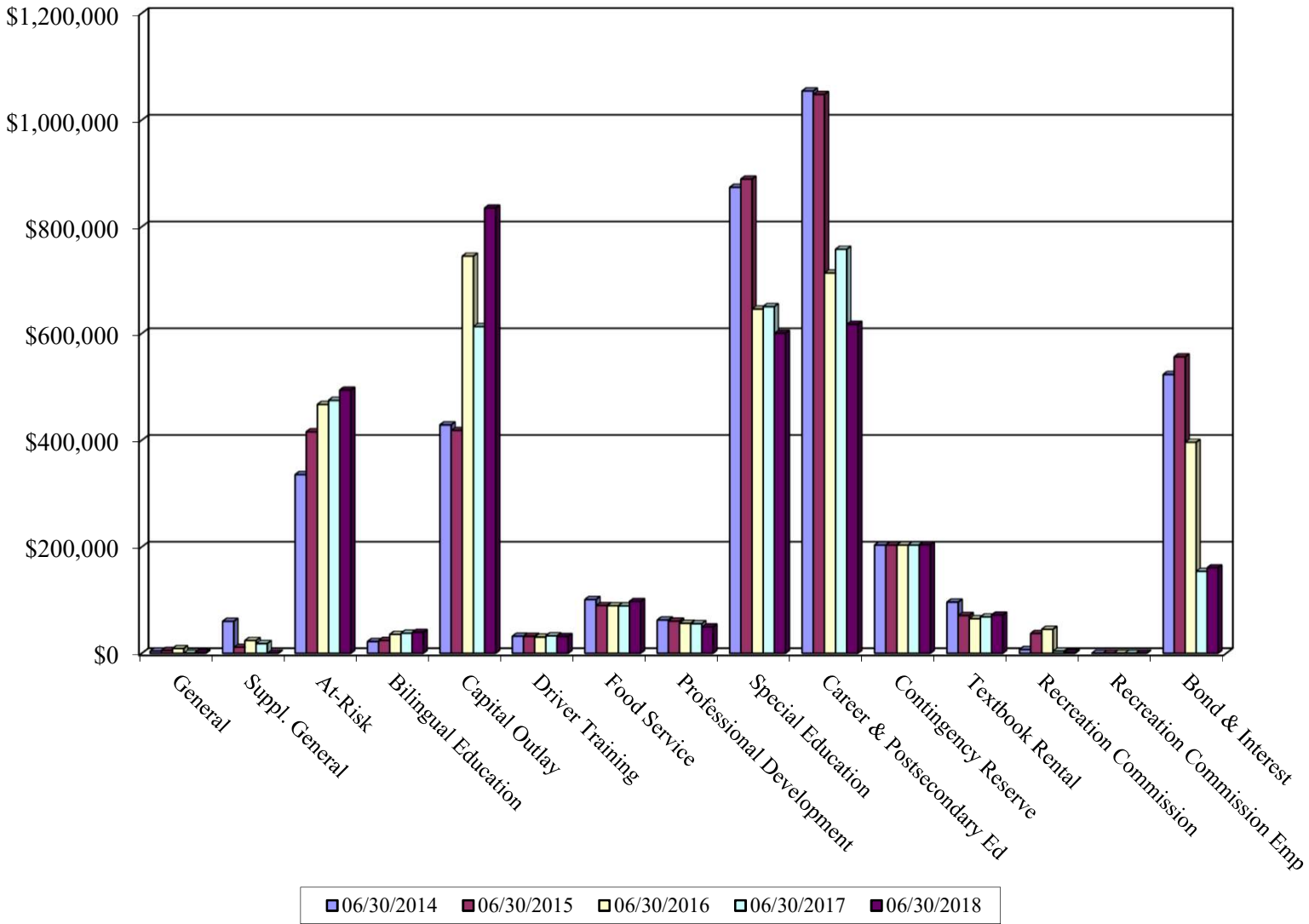
UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

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	0.00
South Central Comm. Foundation Grant	120.89	0.00	100.00
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	1,006.61	0.00	1,000.00
Golden Belt Grants	293.43	0.00	0.00
	<u>6,171.02</u>	<u>0.00</u>	<u>25,029.34</u>
Total Stafford Elementary School	<u>6,171.02</u>	<u>0.00</u>	<u>25,029.34</u>
Total District Activity Funds	<u>\$ 28,321.94</u>	<u>\$ 0.00</u>	<u>\$ 147,060.56</u>

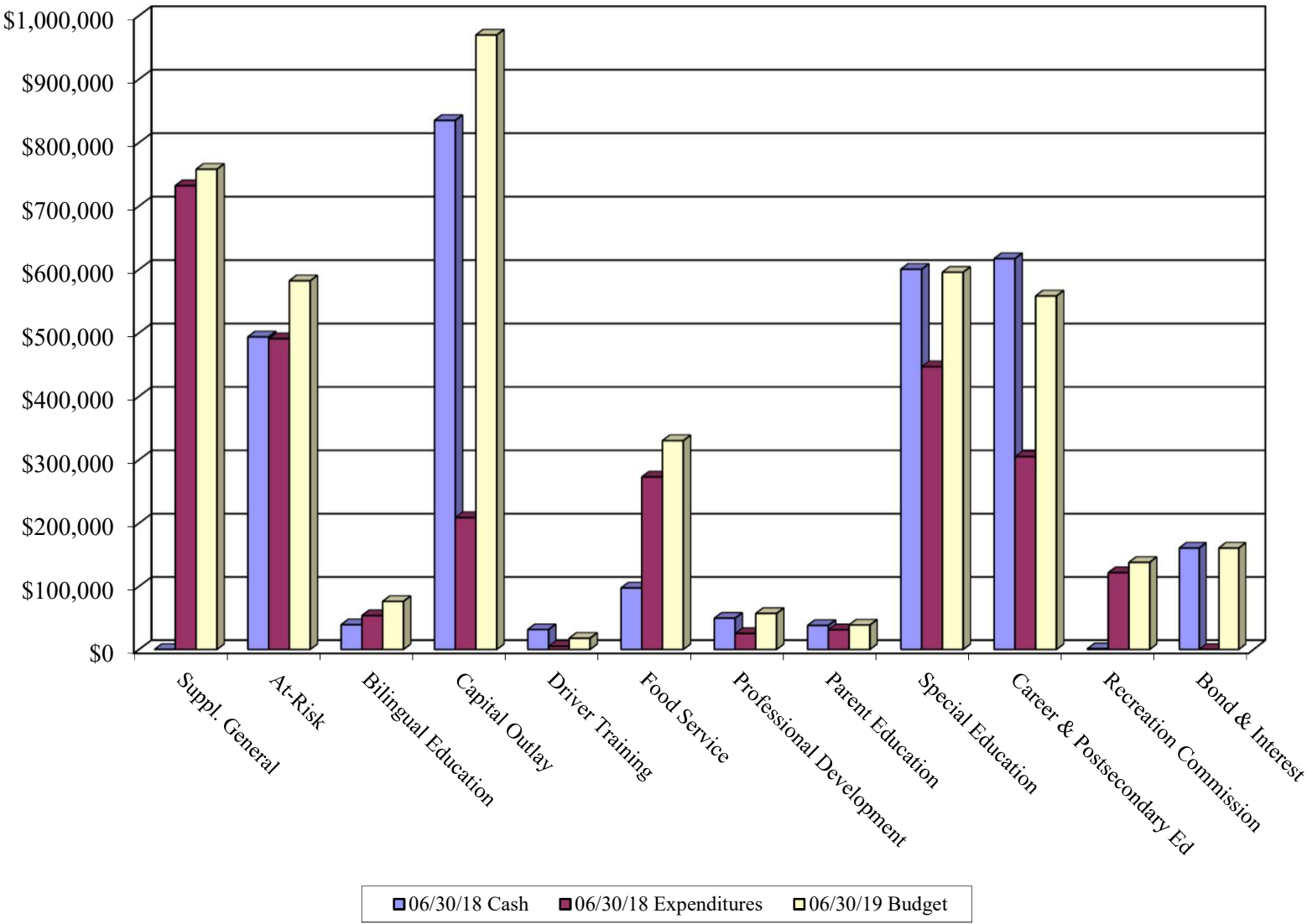
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
0.00	912.16	0.00	912.16
100.00	120.89	0.00	120.89
0.00	51.30	0.00	51.30
0.00	11.14	0.00	11.14
0.00	2.26	0.00	2.26
186.43	1,820.18	0.00	1,820.18
<u>0.00</u>	<u>293.43</u>	<u>0.00</u>	<u>293.43</u>
 23,319.80	 7,880.56	 0.00	 7,880.56
 <u>\$ 150,078.46</u>	 <u>\$ 25,304.04</u>	 <u>\$ 0.00</u>	 <u>\$ 25,304.04</u>

SUPPLEMENTARY INFORMATION

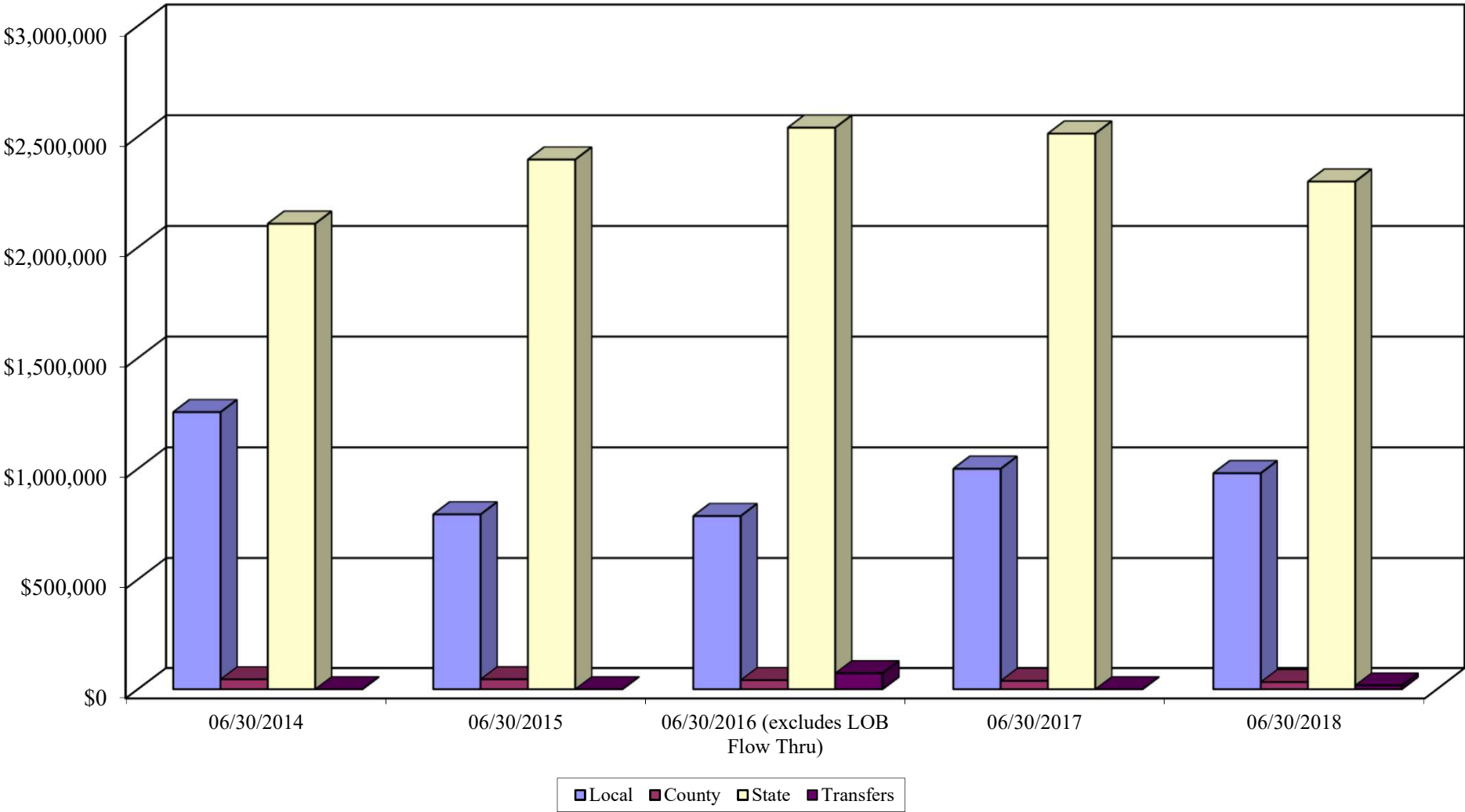
**Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Balances - Selected Funds**



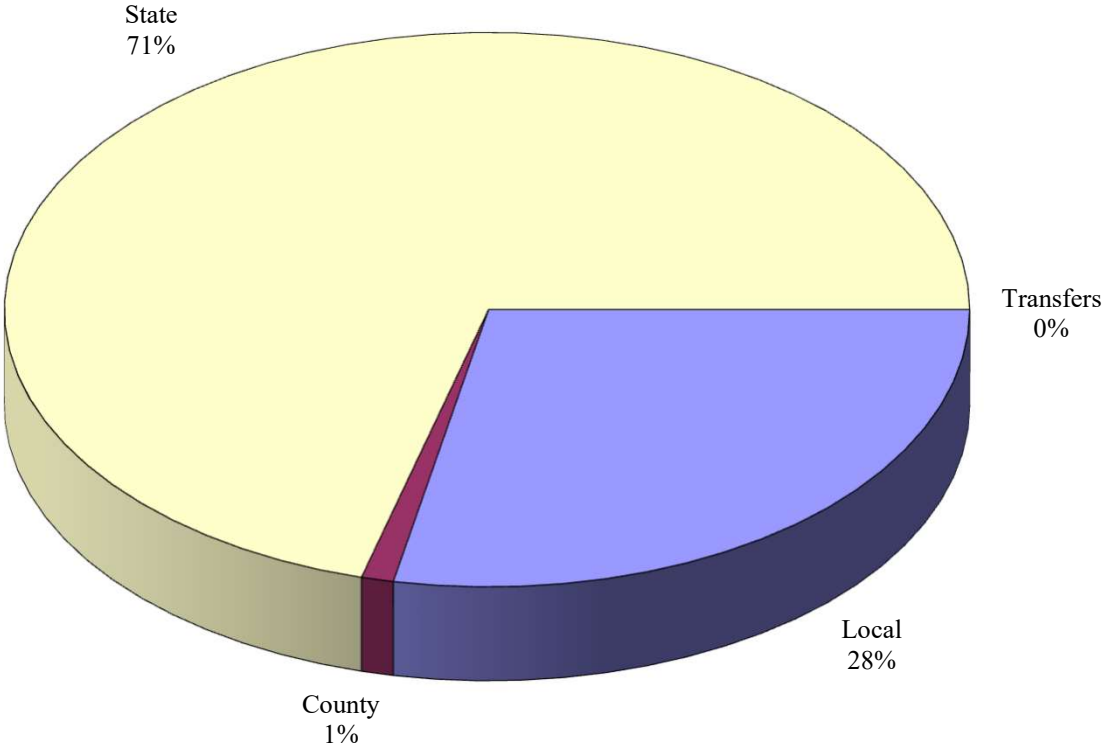
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



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

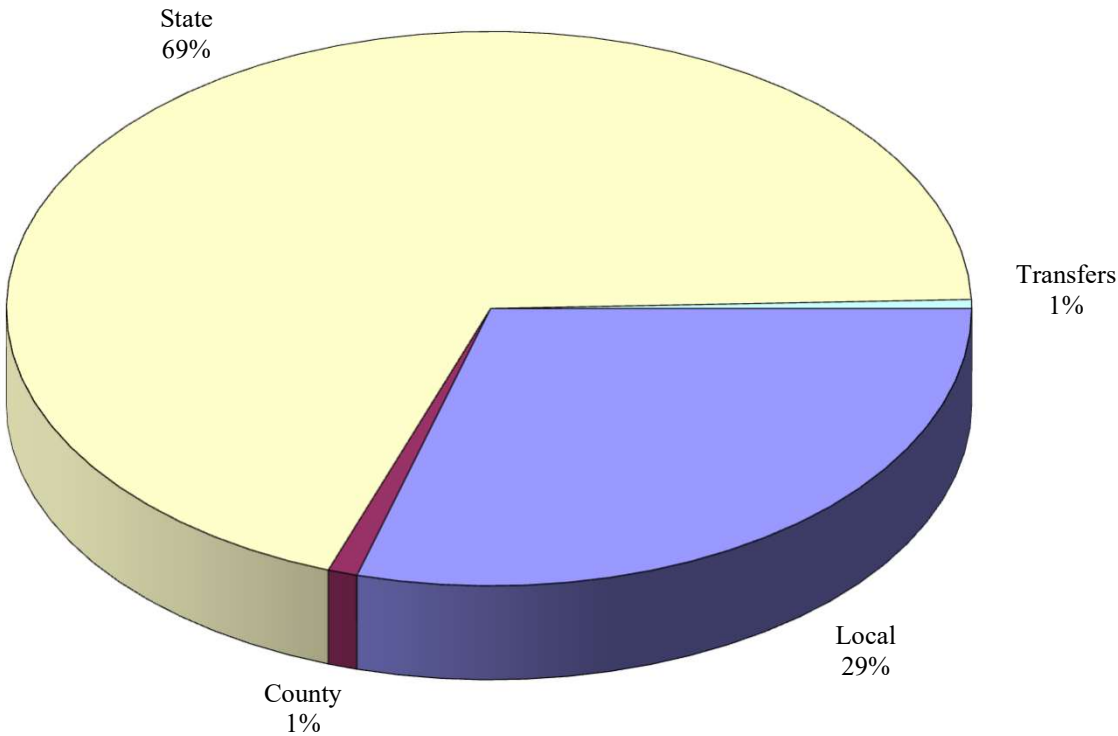


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Receipts



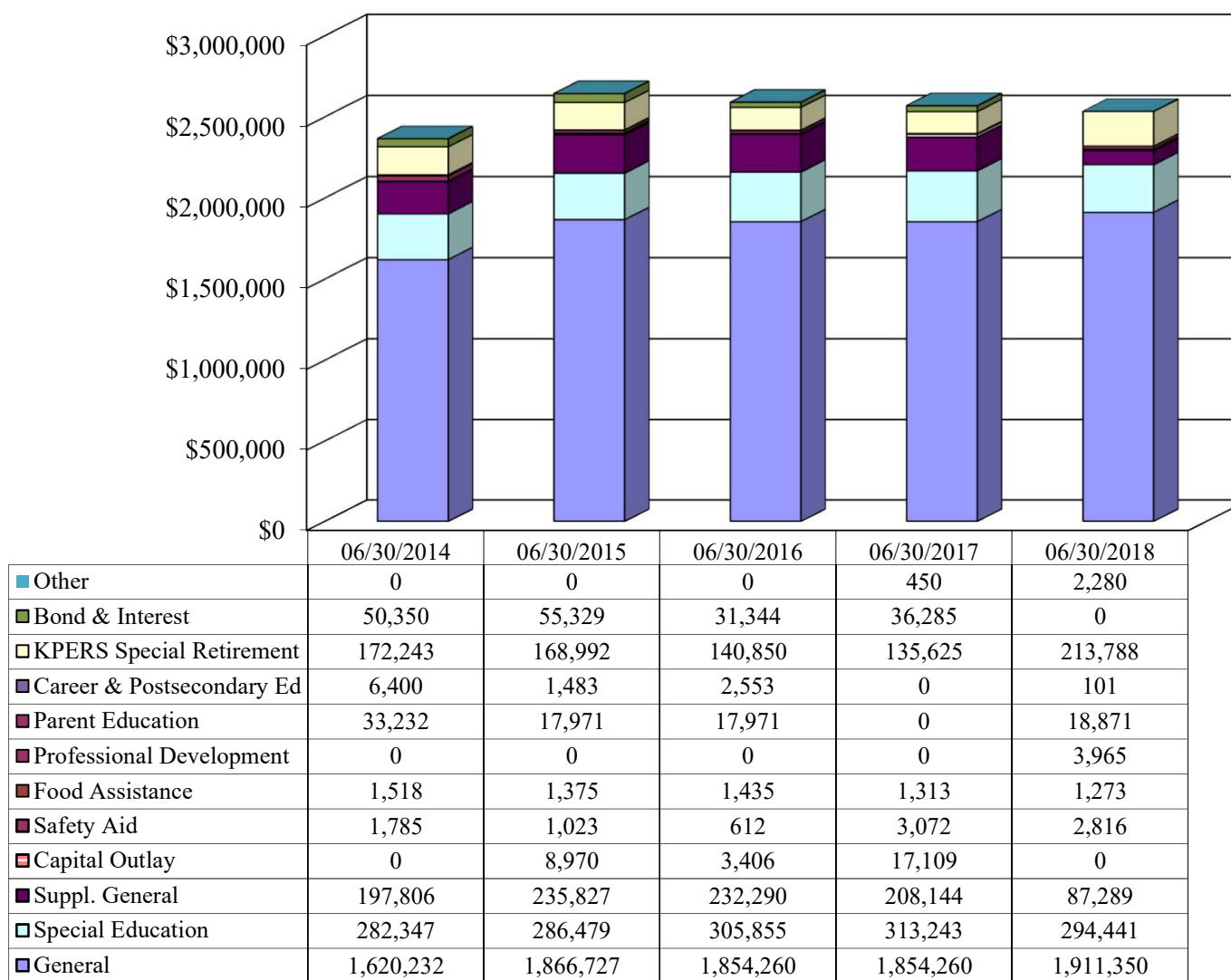
06/30/2017

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

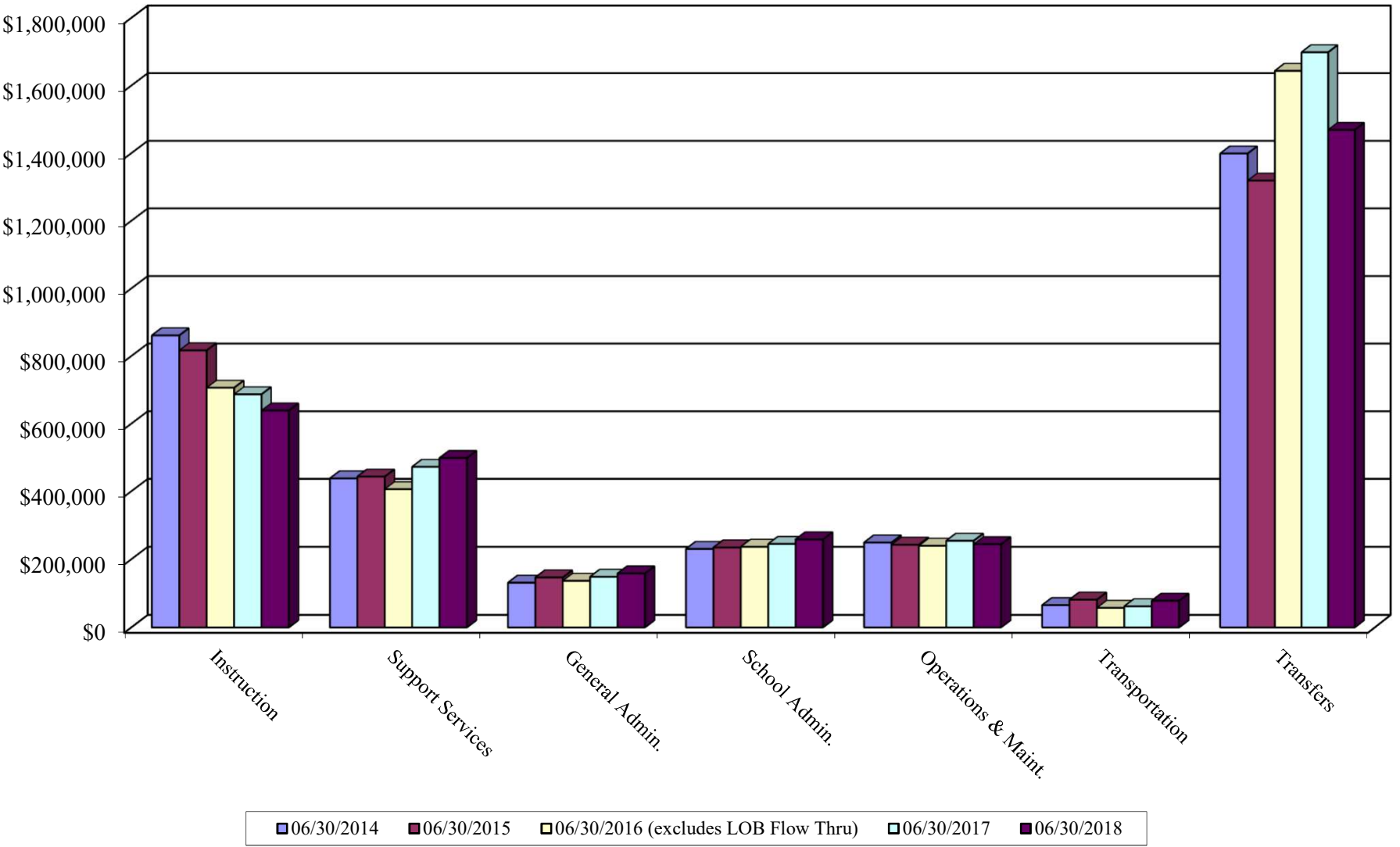


06/30/2018

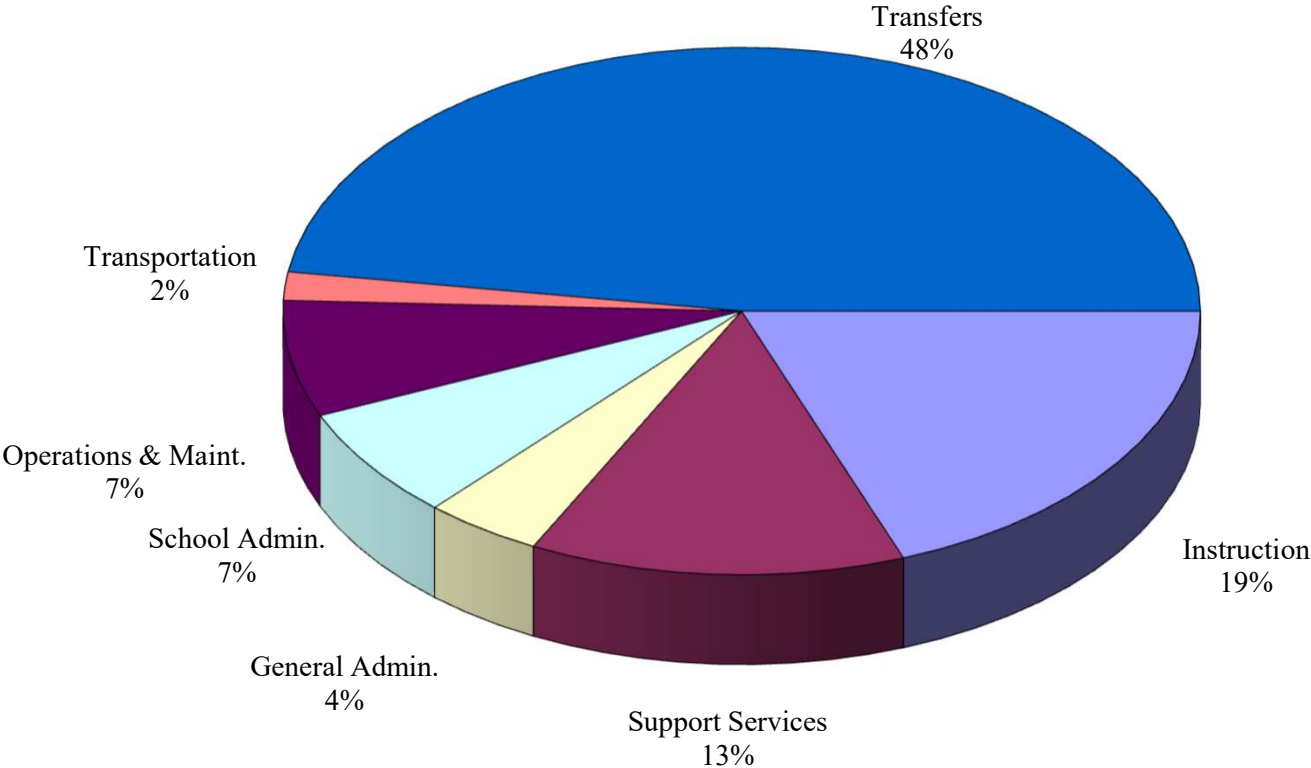
**Unified School District No. 349
Stafford, Kansas
State Aid**



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

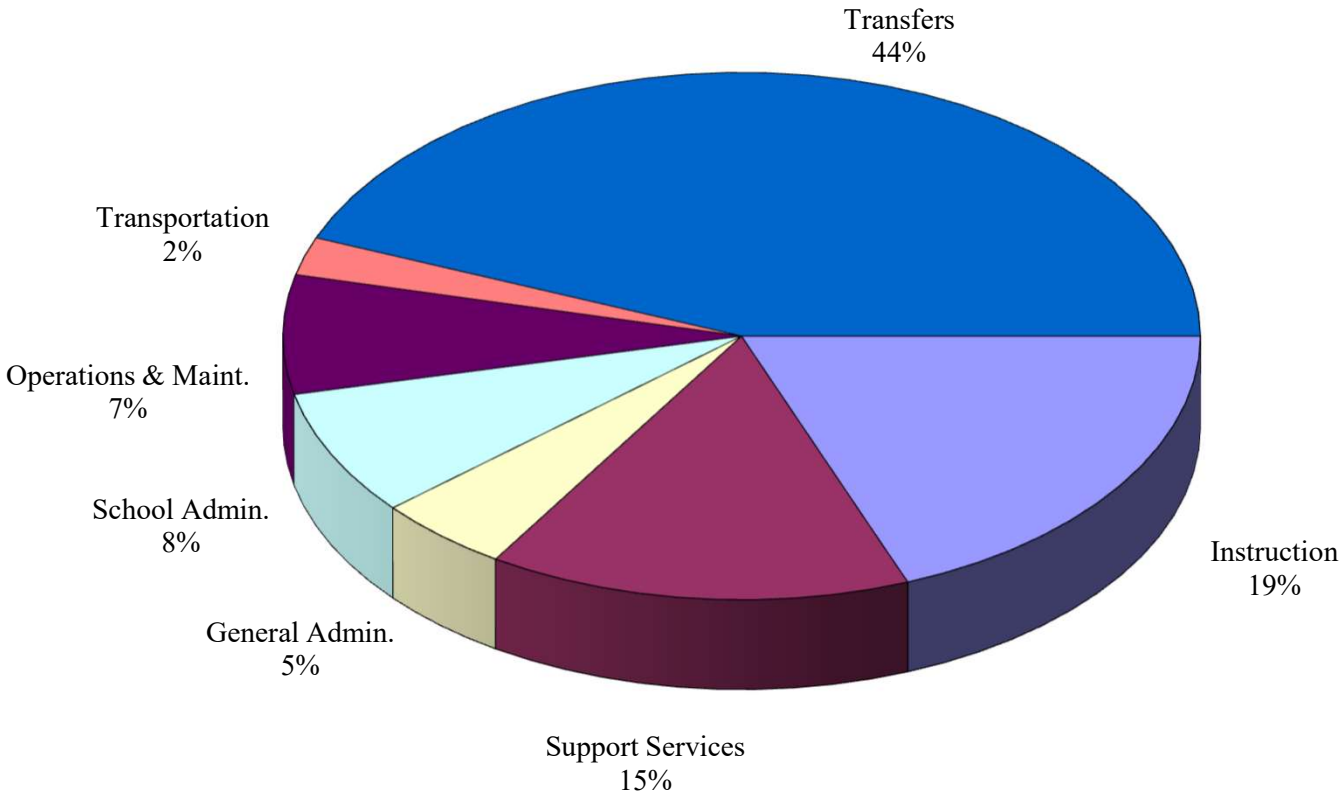


**Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures**



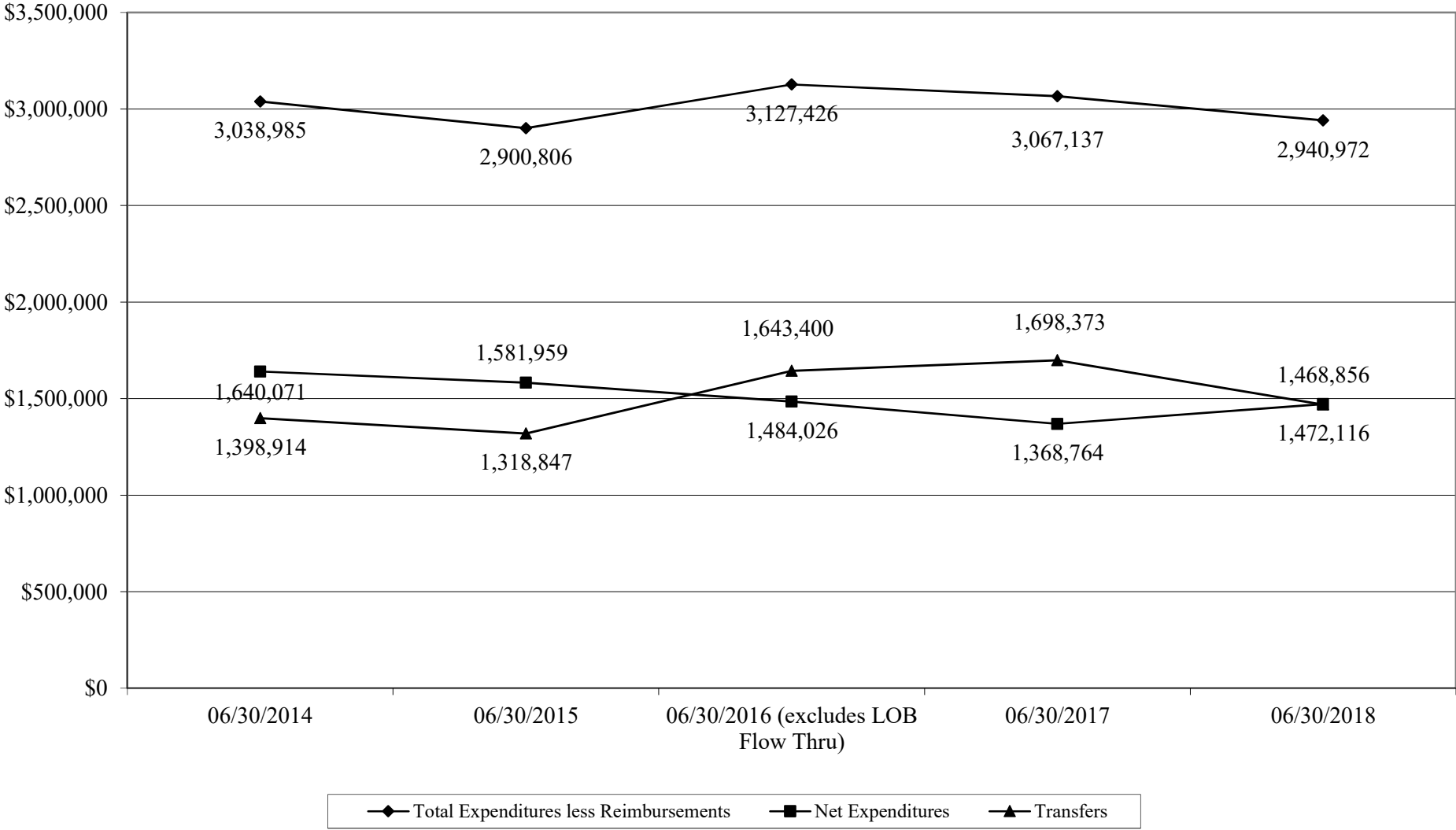
06/30/2017

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

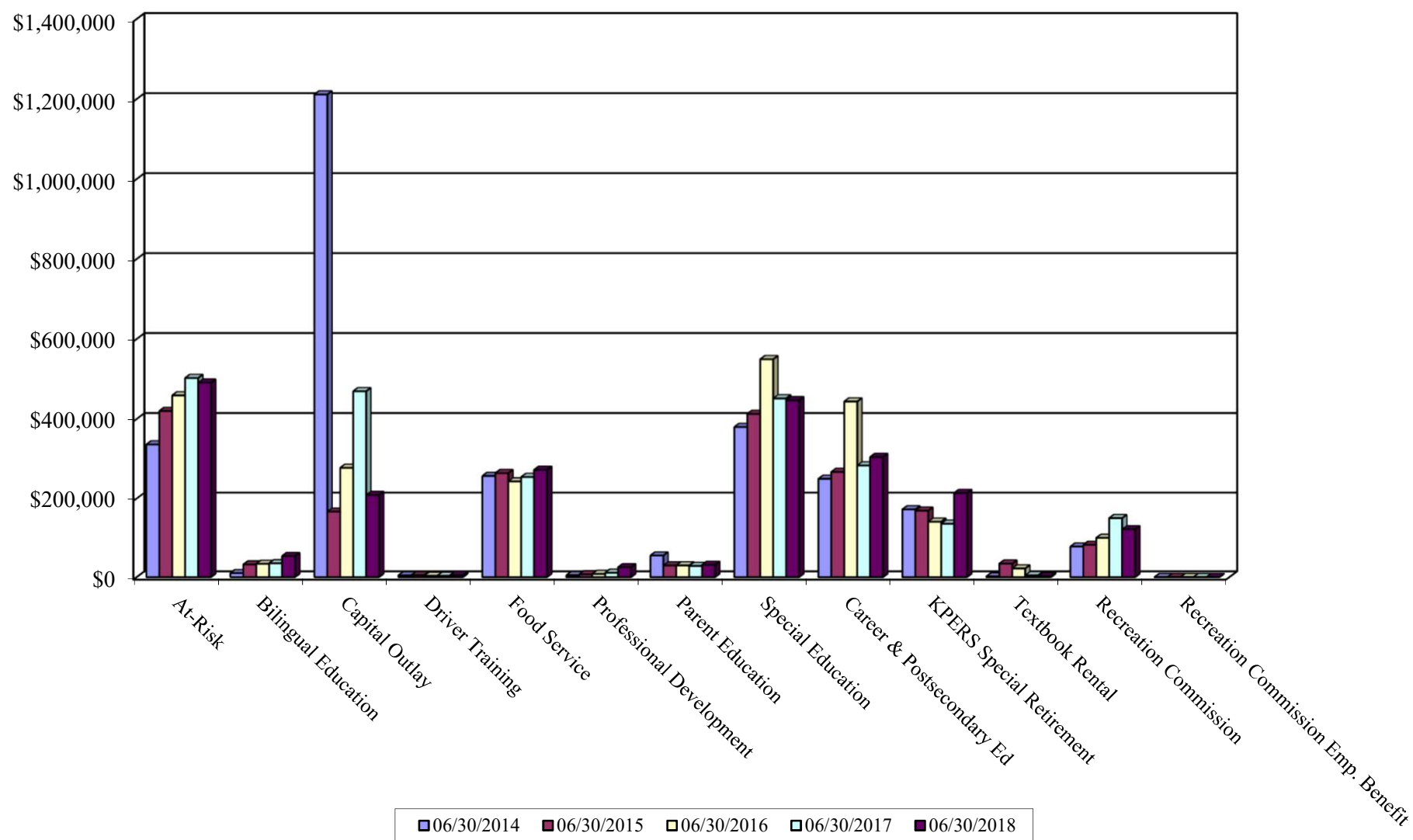


06/30/2018

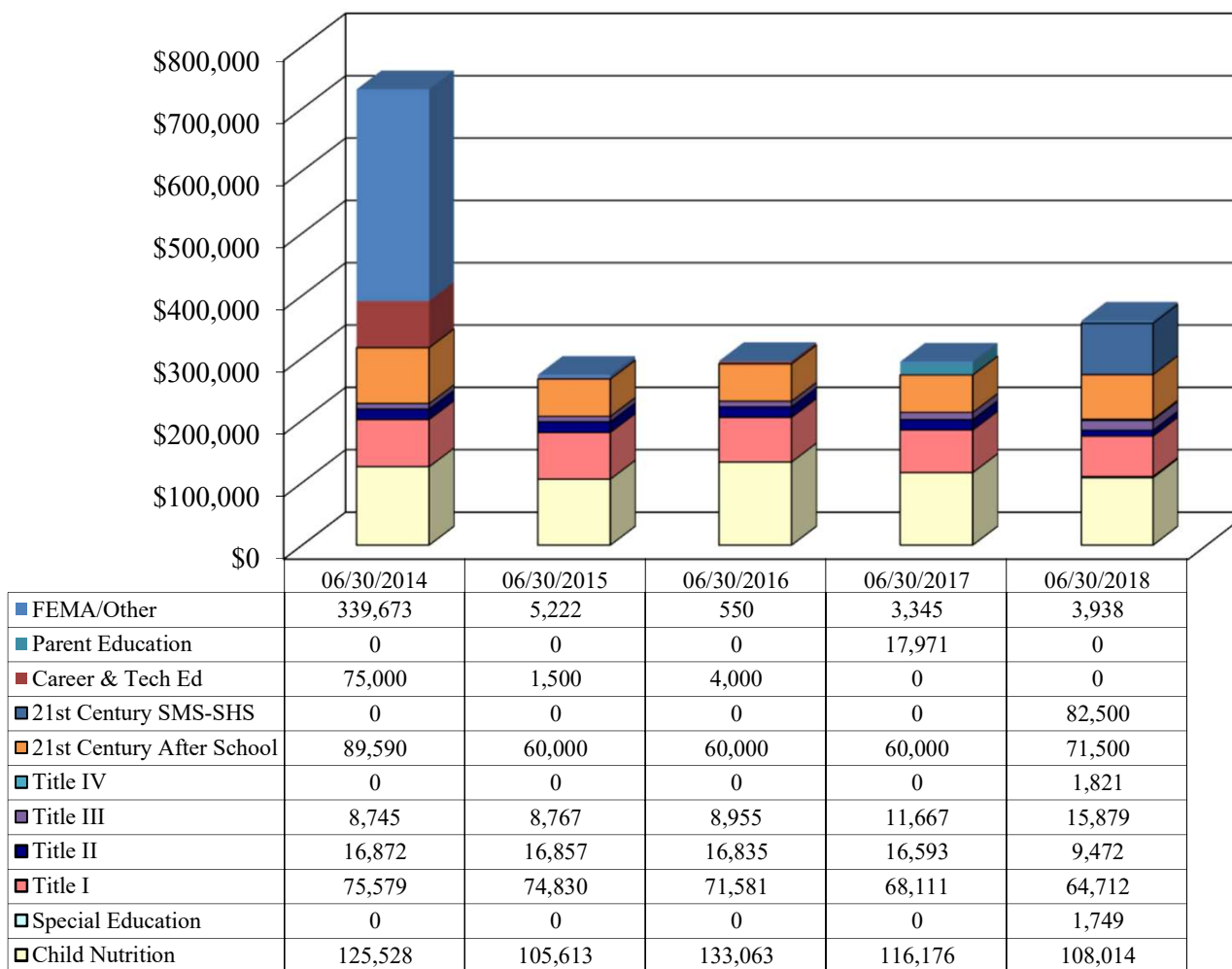
Unified School District No. 349 **Stafford, Kansas** **General & Supplemental General Fund Expenditures**



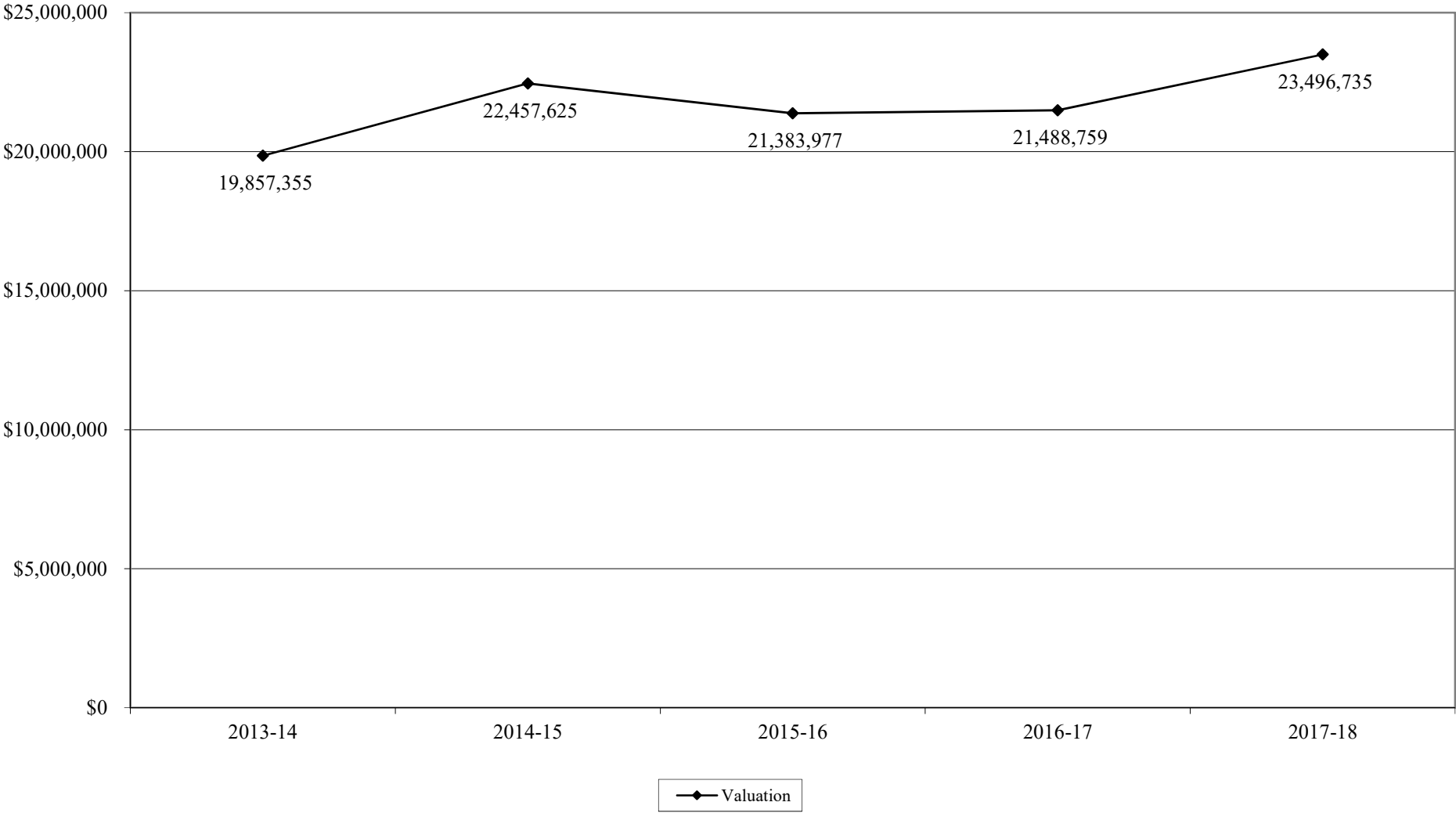
Unified School District No. 349
Stafford, Kansas
Special Purpose Fund Expenditures - Selected Funds



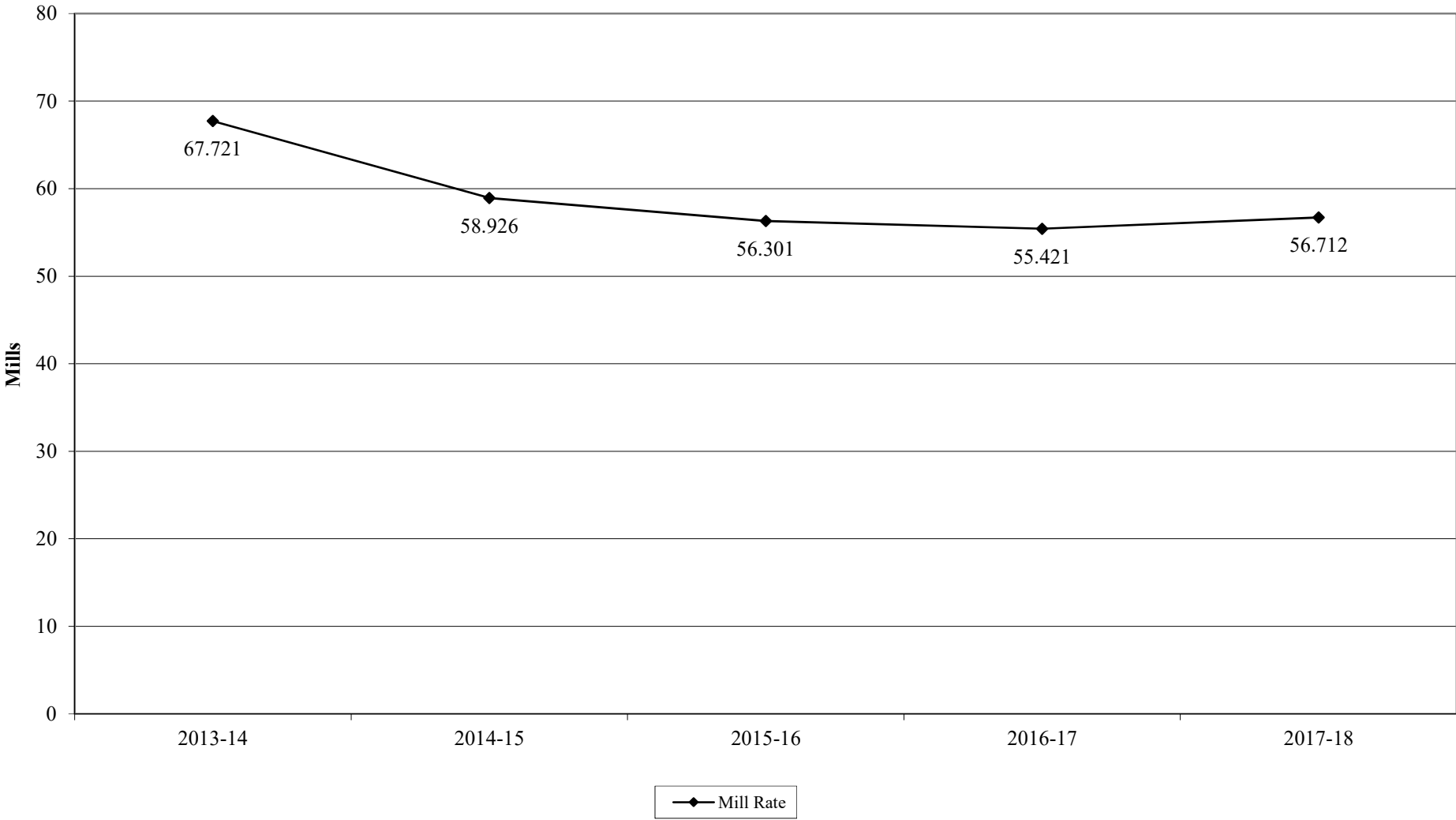
Unified School District No. 349
Stafford, Kansas
Federal Aid



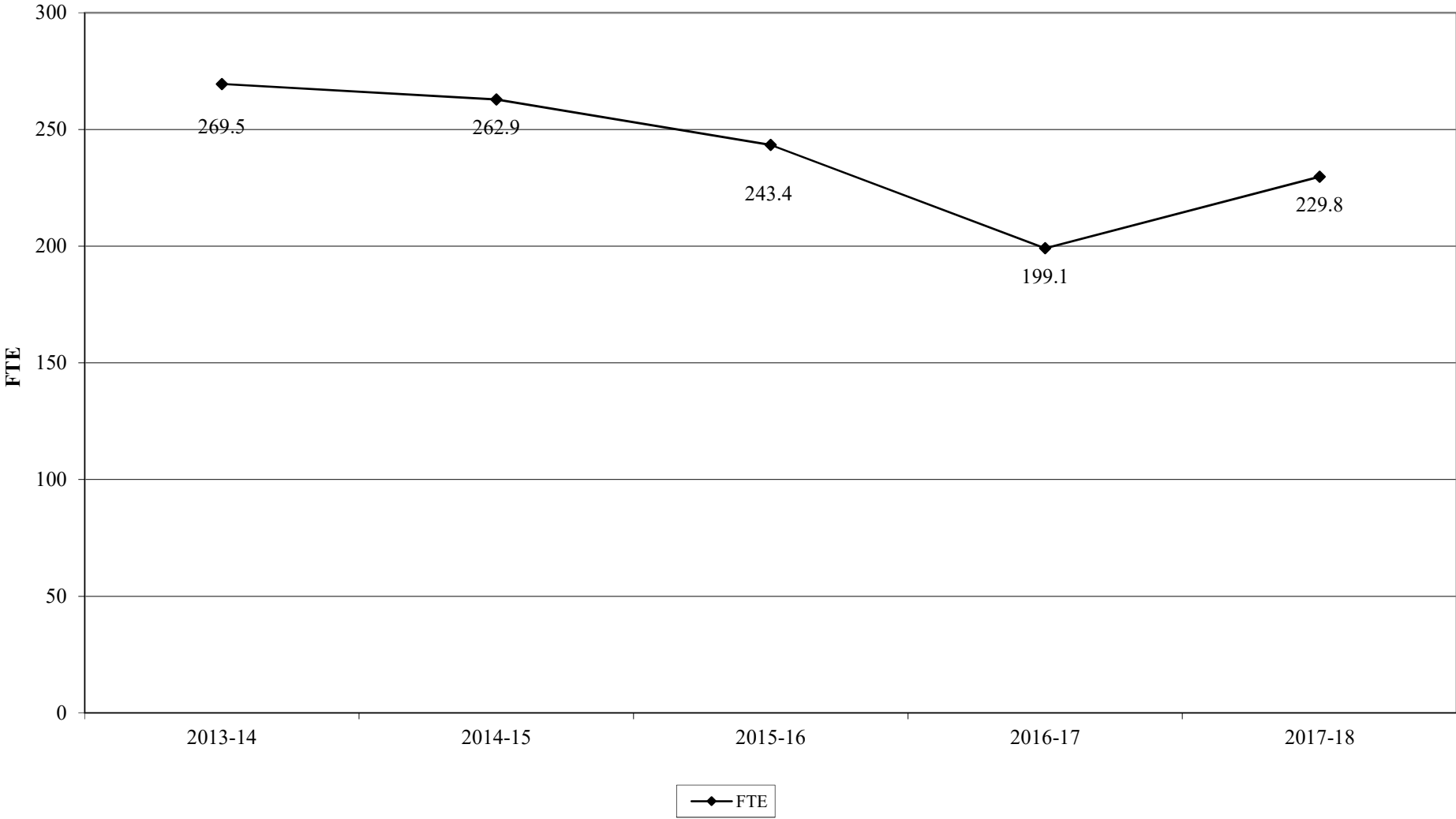
**Unified School District No. 349
Stafford, Kansas
Valuation**



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

