UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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**, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

October 13, 2025

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund							
General Fund	$ -	1,610	3,237,750	3,237,750	**1,610**	48,019	**49,629**
Supplemental General Fund	80,656	-	1,010,406	1,000,377	**90,685**	-	**90,685**
Special Purpose Funds							
Preschool Aged At-Risk Fund	14,847	-	5,000	14,000	**5,847**	-	**5,847**
At-Risk Fund	56,720	-	589,008	577,231	**68,497**	-	**68,497**
Bilingual Education Fund	25,734	-	30,000	24,071	**31,663**	-	**31,663**
Capital Outlay Fund	127,211	-	317,025	415,324	**28,912**	203,506	**232,418**
Driver Training Fund	30,488	-	500	1,375	**29,613**	-	**29,613**
Food Service Fund	4,118	-	387,192	378,276	**13,034**	-	**13,034**
Professional Development Fund	35,290	-	2,294	15,371	**22,213**	-	**22,213**
Parent Education Fund	20,435	-	46,800	43,145	**24,090**	-	**24,090**
Special Education Fund	305,081	-	693,643	737,034	**261,690**	-	**261,690**
Career and Postsecondary Education Fund	438,989	-	372,840	425,289	**386,540**	-	**386,540**
Gifts and Grants Fund	2,485	-	131,459	115,992	**17,952**	-	**17,952**
KPERS Special Retirement Fund	-	-	317,141	317,141	**-**	-	**-**
Contingency Reserve Fund	111,919	-	-	-	**111,919**	-	**111,919**
Textbook Rental Fund	84,868	574	15,132	-	**100,574**	-	**100,574**
Recreation Commission Fund	7,357	-	125,441	132,798	**-**	-	**-**
Title I Fund	-	-	82,675	82,675	**-**	-	**-**
Title II-A Fund	-	-	11,323	11,323	**-**	-	**-**
Title IV Fund	-	-	14,151	14,151	**-**	-	**-**
Carl Perkins Fund	1,606	-	-	1,606	**-**	-	**-**
REAP Grant Fund	-	-	17,099	17,099	**-**	-	**-**
21st Century After School Fund	3,846	-	100,730	103,435	**1,141**	-	**1,141**
21st Century SMS-SHS Fund	(5,690)	-	82,437	80,713	**(3,966)**	-	**(3,966)**
KDHE Bullying Prevention Fund	206	-	-	206	**-**	-	**-**
ESSER Grant Fund	4,895	-	35,260	40,155	**-**	-	**-**
Kansas Preschool Pilot Grant Fund	(7,301)	-	18,518	11,217	**-**	-	**-**
District Activity Funds	83,509	-	122,131	128,263	**77,377**	-	**77,377**
Bond and Interest Fund							
Bond and Interest Fund	129,185	-	8,046	-	**137,231**	-	**137,231**
Total Reporting Entity (Excluding Agency Funds)	$ 1,556,454	2,184	7,774,001	7,926,017	**1,406,622**	251,525	**1,658,147**

Composition of Cash	NOW Accounts	$ **718,527**
	Certificates of Deposit	**985,022**
	Total Cash	**1,703,549**
	Agency Funds per Schedule 3	**(45,402)**
	Total Reporting Entity (Excluding Agency Funds)	$ **1,658,147**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 349 Stafford, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

Stafford Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2025.

Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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 District to use the regulatory basis of accounting.

Reimbursements
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.

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:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, Carl Perkins Fund, REAP Grant Fund, 21st Century After School Fund, 21st Century SMS-SHS Fund, KDHE Bullying Prevention Fund, ESSER Grant Fund, Kansas Preschool Pilot Grant Fund and 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 – DEPOSITS AND INVESTMENTS

Unified School District No. 349 Stafford, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 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%. The District does not use "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $1,703,549 and the bank balance was $2,107,710. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,857,710 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 349 Stafford, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Preschool Aged At-Risk Fund	K.S.A. 72-5167	$ 5,000
General Fund	At-Risk Fund	K.S.A. 72-5167	389,367
General Fund	Food Service Fund	K.S.A. 72-5167	27,000
General Fund	Special Education Fund	K.S.A. 72-5167	412,566
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	199,641
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	30,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	133,924
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143	23,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	232,785
Supplemental General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5143	372,812
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-5143	8,215

NOTE 5 – LITIGATION

Unified School District No. 349 Stafford, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 349 Stafford, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has 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 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 129 participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance coverage. 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 claims in excess of $1,000,000 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. management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 349 Stafford, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 349 Stafford, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9

million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $317,141 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $2,870,598. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 349 Stafford, Kansas** 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.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

NOTE 10 – COMPENSATED ABSENCES

Vacation
Employees who are on a 12-month contract will be entitled to 2 weeks' vacation with regular wages after 1 full year of employment and 3 weeks' vacation after 10 full years of employment. Vacation leave that is not used by the end of each contract year shall be lost.

Classified Sick Leave
Teachers and employees who are on a 12-month contract will be granted 10 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 up to 60 days plus the current contract year's 10 days are accumulated. A certification of incapacity to teach may be required after 5 consecutive days of sick leave. A maximum of 65 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 65 days for each qualified individual will be paid to the eligible teacher at the rate of $60 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 50 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 the District shall be granted 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 annual 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 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 65 days for each qualified individual will be paid to the eligible teacher at the rate of $60 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.

NOTE 11 – LONG-TERM DEBT

Unified School District No. 349 Stafford, Kansas has the following types of long-term debt.

Lease Obligations
The District has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease Payable									
Energy Conservation Equipment	1.59%	12/15/2021	$ 565,130	2/15/2032	$ 446,956	-	54,594	**392,362**	6,871

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

	YEAR						
	2026	2027	2028	2029	2030	2031-2032	**Total**
Principal							
Finance Lease Payable	$ 55,479	56,377	57,280	58,218	59,161	105,847	**392,362**
Interest							
Finance Lease Payable	5,986	5,088	4,185	3,247	2,304	1,717	**22,527**
Total Principal and Interest	$ 61,465	61,465	61,465	61,465	61,465	107,564	**414,889**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 3,174,096	(84,973)	148,627	3,237,750	**3,237,750**	-
Supplemental General Fund	1,027,565	(27,188)	-	1,000,377	**1,000,377**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	89,847	-	-	89,847	**14,000**	(75,847)
At-Risk Fund	656,898	-	-	656,898	**577,231**	(79,667)
Bilingual Education Fund	49,584	-	-	49,584	**24,071**	(25,513)
Capital Outlay Fund	461,250	-	-	461,250	**415,324**	(45,926)
Driver Training Fund	17,650	-	-	17,650	**1,375**	(16,275)
Food Service Fund	378,050	-	226	378,276	**378,276**	-
Professional Development Fund	47,200	-	-	47,200	**15,371**	(31,829)
Parent Education Fund	56,900	-	-	56,900	**43,145**	(13,755)
Special Education Fund	993,492	-	-	993,492	**737,034**	(256,458)
Career and Postsecondary Education Fund	854,989	-	-	854,989	**425,289**	(429,700)
Gifts and Grants Fund	183,783	-	-	183,783	**115,992**	(67,791)
KPERS Special Retirement Fund	375,431	-	-	375,431	**317,141**	(58,290)
Recreation Commission Fund	142,600	-	-	142,600	**132,798**	(9,802)
Bond and Interest Fund						
Bond and Interest Fund	-	-	-	-	**-**	-

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Production Tax	$ 3,154	**3,461**	3,641	(180)
Local Sources				
Reimbursements	170,053	**122,151**	-	122,151
Daycare Fees	-	**26,476**	-	26,476
State Aid				
General State Aid	2,597,143	**2,675,671**	2,682,044	(6,373)
Special Education Aid	349,725	**409,991**	488,411	(78,420)
Total Receipts	3,120,075	**3,237,750**	3,174,096	63,654
Expenditures				
Instruction				
Salaries	591,137	**596,794**	206,978	389,816
Employee Benefits	136,306	**166,911**	142,000	24,911
Other Purchased Services	232,534	**133,503**	260,000	(126,497)
Supplies	112,665	**194,878**	70,000	124,878
Property	-	**-**	19,680	(19,680)
Other	29,848	**16,970**	5,000	11,970
Student Support Services				
Salaries	143,965	**138,702**	193,450	(54,748)
Employee Benefits	24,783	**25,920**	26,000	(80)
Supplies	1,473	**1,597**	1,500	97
Instructional Support Staff				
Salaries	44,743	**52,563**	64,577	(12,014)
Employee Benefits	9,193	**14,449**	5,100	9,349
Supplies	3,307	**1,040**	5,500	(4,460)
General Administration				
Salaries	136,638	**139,979**	147,000	(7,021)
Employee Benefits	28,554	**38,083**	35,000	3,083
Purchased Professional Services	31,801	**29,342**	10,000	19,342
Other Purchased Services	4,106	**4,277**	5,000	(723)
Supplies	6,185	**3,412**	7,000	(3,588)
Other	3,825	**4,049**	4,000	49
School Administration				
Salaries	221,225	**248,336**	229,000	19,336
Employee Benefits	41,265	**35,593**	48,000	(12,407)
Other Purchased Services	9,838	**11,597**	8,000	3,597
Supplies	7,667	**8,556**	8,000	556
Central Services				
Salaries	66,964	**59,892**	69,000	(9,108)
Employee Benefits	112,206	**42,189**	206,300	(164,111)
Operations and Maintenance				
Salaries	-	**-**	80,000	(80,000)
Employee Benefits	794	**3,320**	35,000	(31,680)
Purchased Professional Services	30,597	**24,974**	30,000	(5,026)
Purchased Property Services	15,501	**23,674**	16,200	7,474
Other Purchased Services	66,278	**99,467**	70,000	29,467
Supplies	97,993	**104,165**	109,000	(4,835)
Property	$ 360	**-**	500	(500)

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Continued)				
Transportation Supervision				
Salaries	$ 5,000	**5,719**	7,000	(1,281)
Employee Benefits	7,187	**9,493**	7,400	2,093
Vehicle Operating Services				
Salaries	24,917	**34,439**	26,000	8,439
Employee Benefits	2,944	**2,456**	4,000	(1,544)
Other Purchased Services	13,572	**21,592**	16,000	5,592
Supplies	13,584	**13,727**	16,000	(2,273)
Equipment	29	**-**	-	-
Other	1,115	**459**	1,500	(1,041)
Vehicle and Maintenance Services				
Purchased Property Services	18,000	**20,300**	15,000	5,300
Equipment	9,182	**12,858**	10,000	2,858
Other Support Services				
Salaries	-	**48,322**	-	48,322
Employee Benefits	-	**3,949**	-	3,949
Supplies	-	**5,228**	-	5,228
Equipment	-	**1,043**	-	1,043
Operating Transfers				
To Preschool Aged At-Risk	10,000	**5,000**	10,000	(5,000)
To At-Risk	392,794	**389,367**	400,000	(10,633)
To Food Service	42,000	**27,000**	25,000	2,000
To Special Education	350,000	**412,566**	488,411	(75,845)
To Career and Postsecondary Education	18,000	**-**	16,000	(16,000)
To Capital Outlay	-	**-**	5,000	(5,000)
To Contingency Reserve	-	**-**	10,000	(10,000)
Adjustment to Comply with Legal Max	-	**-**	(84,973)	84,973
Legal General Fund Budget	3,120,075	**3,237,750**	3,089,123	148,627
(a) Adjustment for Qualifying Budget Credits	-	**-**	148,627	(148,627)
Total Expenditures	3,120,075	**3,237,750**	3,237,750	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Prior Year Cancelled Encumbrances	-	**1,610**		
Unencumbered Cash - Ending	$ -	**1,610**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 122,151
Daycare Fees Over Amount Budgeted	26,476
	$ 148,627

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 527,706	**594,676**	621,990	(27,314)
Delinquent Tax	6,787	**13,242**	11,106	2,136
Motor Vehicle Tax	36,013	**33,316**	29,514	3,802
Recreational Vehicle Tax	714	**600**	671	(71)
Commercial Vehicle Tax	2,075	**3,334**	1,976	1,358
State Aid				
Supplemental State Aid	330,560	**365,238**	375,164	(9,926)
Total Receipts	903,855	**1,010,406**	1,040,421	(30,015)
Expenditures				
Operating Transfers				
To Preschool Aged At-Risk	52,357	**-**	65,000	(65,000)
To At-Risk	161,632	**199,641**	200,178	(537)
To Bilingual Education	17,000	**30,000**	30,000	-
To Food Service	57,000	**133,924**	73,387	60,537
To Professional Development	10,000	**-**	-	-
To Parent Education	12,000	**23,000**	18,000	5,000
To Special Education	171,533	**232,785**	200,000	32,785
To Career and Postsecondary Education	375,000	**372,812**	400,000	(27,188)
To Textbook Rental	36,401	**8,215**	41,000	(32,785)
Adjustment to Comply with Legal Max	-	**-**	(27,188)	27,188
Total Expenditures	892,923	**1,000,377**	1,000,377	-
Receipts Over (Under) Expenditures	10,932	**10,029**		
Unencumbered Cash - Beginning	69,724	**80,656**		
Unencumbered Cash - Ending	$ 80,656	**90,685**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Preschool Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 10,000	**5,000**	10,000	(5,000)
From Supplemental General	52,357	**-**	65,000	(65,000)
Total Receipts	62,357	**5,000**	75,000	(70,000)
Expenditures				
Instruction				
Salaries	47,357	**14,000**	65,000	(51,000)
Employee Benefits	9,288	**-**	12,600	(12,600)
Supplies	1,253	**-**	5,000	(5,000)
Property	-	**-**	7,247	(7,247)
Total Expenditures	57,898	**14,000**	89,847	(75,847)
Receipts Over (Under) Expenditures	4,459	**(9,000)**		
Unencumbered Cash - Beginning	10,388	**14,847**		
Unencumbered Cash - Ending	$ 14,847	**5,847**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 392,794	**389,367**	400,000	(10,633)
From Supplemental General	161,632	**199,641**	200,178	(537)
Total Receipts	554,426	**589,008**	600,178	(11,170)
Expenditures				
Instruction				
Salaries	437,092	**454,125**	430,000	24,125
Employee Benefits	51,115	**30,543**	53,000	(22,457)
Supplies	62,809	**35,439**	65,000	(29,561)
Support Services				
Salaries	-	**-**	50,000	(50,000)
Employee Benefits	-	**-**	2,115	(2,115)
Instructional Support Staff				
Salaries	53,192	**55,000**	55,000	-
Employee Benefits	10,536	**2,124**	1,783	341
Total Expenditures	614,744	**577,231**	656,898	(79,667)
Receipts Over (Under) Expenditures	(60,318)	**11,777**		
Unencumbered Cash - Beginning	117,038	**56,720**		
Unencumbered Cash - Ending	$ 56,720	**68,497**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfer				
From Supplemental General	$ 17,000	**30,000**	30,000	-
Expenditures				
Instruction				
Salaries	16,499	**16,503**	30,000	(13,497)
Employee Benefits	1,398	**7,568**	3,200	4,368
Supplies	8	**-**	10,500	(10,500)
Property	-	**-**	5,884	(5,884)
Total Expenditures	17,905	**24,071**	49,584	(25,513)
Receipts Over (Under) Expenditures	(905)	**5,929**		
Unencumbered Cash - Beginning	26,639	**25,734**		
Unencumbered Cash - Ending	$ 25,734	**31,663**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 196,912	**191,188**	156,384	34,804
Delinquent Tax	2,727	**5,031**	4,129	902
Motor Vehicle Tax	13,709	**14,048**	12,199	1,849
Recreational Vehicle Tax	272	**251**	278	(27)
Commercial Vehicle Tax	868	**1,295**	817	478
Local Sources				
Interest on Idle Funds	73,277	**55,773**	70,000	(14,227)
Other Receipts from Local Sources	42,743	**1,066**	58,454	(57,388)
State Aid				
Capital Outlay State Aid	54,777	**48,373**	48,373	-
Operating Transfers				
From General	-	**-**	5,000	(5,000)
Total Receipts	385,285	**317,025**	355,634	(38,609)
Expenditures				
Instruction				
Supplies	-	**-**	10,000	(10,000)
Property	26,729	**3,140**	42,575	(39,435)
General Administration				
Property	3,800	**15,647**	-	15,647
School Administration				
Property	-	**3,974**	-	3,974
Operations and Maintenance				
Salaries	83,364	**75,213**	87,000	(11,787)
Employee Benefits	8,232	**5,541**	9,600	(4,059)
Property	3,788	**11,919**	10,000	1,919
Facility Acquisition and Construction Services				
Land Improvement	-	**2,344**	85,439	(83,095)
New Building Acquisition and Construction	833	**-**	-	-
Building Improvements	686,496	**297,546**	216,636	80,910
Total Expenditures	813,242	**415,324**	461,250	(45,926)
Receipts Over (Under) Expenditures	(427,957)	**(98,299)**		
Unencumbered Cash - Beginning	555,168	**127,211**		
Unencumbered Cash - Ending	$ 127,211	**28,912**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 550	**500**	500	-
State Aid				
State Safety Aid	-	**-**	1,350	(1,350)
Total Receipts	550	**500**	1,850	(1,350)
Expenditures				
Instruction				
Salaries	-	**-**	2,000	(2,000)
Employee Benefits	-	**-**	150	(150)
Supplies	-	**-**	500	(500)
Vehicle Operations and Maintenance Services				
Purchased Property Services	900	**1,375**	5,000	(3,625)
Other Support Services				
Purchased Property Services	-	**-**	5,000	(5,000)
Other Purchased Services	-	**-**	5,000	(5,000)
Total Expenditures	900	**1,375**	17,650	(16,275)
Receipts Over (Under) Expenditures	(350)	**(875)**		
Unencumbered Cash - Beginning	30,838	**30,488**		
Unencumbered Cash - Ending	$ 30,488	**29,613**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Local Sources				
Food Sales	$ 47,416	**54,807**	51,660	3,147
Other Receipts from Local Sources	6,302	**7,508**	10,000	(2,492)
State Aid				
State Food Assistance	1,586	**1,454**	1,228	226
Federal Aid				
Child Nutrition Program	189,944	**162,499**	212,658	(50,159)
Operating Transfers				
From General	42,000	**27,000**	25,000	2,000
From Supplemental General	57,000	**133,924**	73,387	60,537
Total Receipts	344,248	**387,192**	373,933	13,259
Expenditures				
Operations and Maintenance				
Salaries	7,000	**-**	7,000	(7,000)
Employee Benefits	4,054	**-**	3,937	(3,937)
Purchased Property Services	6,690	**4,611**	7,000	(2,389)
Supplies	23,344	**18,413**	26,060	(7,647)
Food Service Operation				
Salaries	121,779	**128,934**	125,353	3,581
Employee Benefits	23,444	**23,867**	23,700	167
Food and Supplies	176,741	**177,617**	181,000	(3,383)
Property	-	**21,174**	-	21,174
Other	3,579	**3,660**	4,000	(340)
(a) Adjustment for Qualifying Budget Credits	-	**-**	226	(226)
Total Expenditures	366,631	**378,276**	378,276	-
Receipts Over (Under) Expenditures	(22,383)	**8,916**		
Unencumbered Cash - Beginning	26,501	**4,118**		
Unencumbered Cash - Ending	$ 4,118	**13,034**		

(a) Adjustment for Qualifying Budget Credits

State Food Assistance Over Amount Budgeted	$ 226

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ -	**35**	7,149	(7,114)
State Aid				
Professional Development Aid	1,653	**2,259**	4,761	(2,502)
Operating Transfers				
From Supplemental General	10,000	**-**	-	-
Total Receipts	11,653	**2,294**	11,910	(9,616)
Expenditures				
Instructional Support Staff				
Salaries	1,823	**3,355**	15,000	(11,645)
Employee Benefits	142	**21**	2,200	(2,179)
Purchased Professional Services	8,838	**11,995**	20,000	(8,005)
Supplies	2,131	**-**	10,000	(10,000)
Other	357	**-**	-	-
Total Expenditures	13,291	**15,371**	47,200	(31,829)
Receipts Over (Under) Expenditures	(1,638)	**(13,077)**		
Unencumbered Cash - Beginning	36,928	**35,290**		
Unencumbered Cash - Ending	$ 35,290	**22,213**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Resources	$ 155	**-**	-	-
State Aid				
Professional Development Aid	23,800	**23,800**	23,800	-
Operating Transfers				
From Supplemental General	12,000	**23,000**	18,000	5,000
Total Receipts	35,955	**46,800**	41,800	5,000
Expenditures				
Student Support Services				
Salaries	30,880	**25,520**	35,000	(9,480)
Employee Benefits	2,353	**9,435**	10,200	(765)
Purchased Professional Services	-	**2,800**	-	2,800
Other Purchased Services	3,057	**2,009**	4,000	(1,991)
Supplies	5,206	**3,381**	6,000	(2,619)
Property	1,698	**-**	1,700	(1,700)
Total Expenditures	43,194	**43,145**	56,900	(13,755)
Receipts Over (Under) Expenditures	(7,239)	**3,655**		
Unencumbered Cash - Beginning	27,674	**20,435**		
Unencumbered Cash - Ending	$ 20,435	**24,090**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Resources	$ 10,000	**48,292**	-	48,292
Federal Sources				
Federal Aid	6,265	**-**	-	-
Operating Transfers				
From General	350,000	**412,566**	488,411	(75,845)
From Supplemental General	171,533	**232,785**	200,000	32,785
Total Receipts	537,798	**693,643**	688,411	5,232
Expenditures				
Instruction				
Other Purchased Services				
Assessments	191,746	**215,614**	350,134	(134,520)
Flow-thru	288,927	**285,667**	390,000	(104,333)
Supplies	10,682	**55**	10,000	(9,945)
Property	-	**-**	5,000	(5,000)
Student Support Services				
Salaries	40,911	**43,052**	45,000	(1,948)
Employee Benefits	8,558	**10,472**	10,500	(28)
Supplies	3,812	**4,502**	-	4,502
Property	-	**-**	5,000	(5,000)
Vehicle Operating Services				
Salaries	42,086	**49,195**	50,000	(805)
Employee Benefits	5,319	**17,806**	9,000	8,806
Other Purchased Services	4,248	**5,436**	6,000	(564)
Supplies	12,874	**8,922**	17,858	(8,936)
Equipment	50,523	**94,685**	90,000	4,685
Vehicle Operations and Maintenance Services				
Salaries	2,884	**-**	-	-
Employee Benefits	221	**-**	-	-
Purchased Property Services	1,410	**1,349**	3,000	(1,651)
Property	-	**279**	2,000	(1,721)
Total Expenditures	664,201	**737,034**	993,492	(256,458)
Receipts Over (Under) Expenditures	(126,403)	**(43,391)**		
Unencumbered Cash - Beginning	431,484	**305,081**		
Unencumbered Cash - Ending	$ 305,081	**261,690**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 1,216	**28**	-	28
Operating Transfers				
From General	18,000	**-**	16,000	(16,000)
From Supplemental General	375,000	**372,812**	400,000	(27,188)
Total Receipts	394,216	**372,840**	416,000	(43,160)
Expenditures				
Instruction				
Salaries	197,482	**245,975**	350,000	(104,025)
Employee Benefits	33,095	**50,028**	75,000	(24,972)
Purchased Professional Services	955	**825**	4,000	(3,175)
Supplies	32,346	**51,237**	229,989	(178,752)
Property	-	**425**	100,000	(99,575)
Operations and Maintenance				
Salaries	34,000	**62,535**	70,000	(7,465)
Employee Benefits	31,659	**14,264**	26,000	(11,736)
Total Expenditures	329,537	**425,289**	854,989	(429,700)
Receipts Over (Under) Expenditures	64,679	**(52,449)**		
Unencumbered Cash - Beginning	374,310	**438,989**		
Unencumbered Cash - Ending	$ 438,989	**386,540**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Local Sources				
Grants and Donations	$ 18,388	**53,436**	35,000	18,436
State Sources				
Mental Health (School Liaison) Grant	47,027	**26,240**	47,050	(20,810)
Mental Health (Community Health) Grant	15,676	**-**	22,918	(22,918)
Safe and Secure Schools Grant	3,825	**3,556**	3,825	(269)
Pre-K Pilot Grant	-	**-**	9,680	(9,680)
Other State Grants	-	**-**	42,585	(42,585)
Federal Aid				
Other Federal Grants	114,076	**48,227**	9,680	38,547
Total Receipts	198,992	**131,459**	170,738	(39,279)
Expenditures				
Instruction				
Salaries	14,645	**5,740**	25,180	(19,440)
Employee Benefits	1,229	**424**	9,600	(9,176)
Purchased Professional Services	15,676	**9,184**	-	9,184
Supplies	1,199	**21,000**	11,500	9,500
Property	646	**20,200**	5,000	15,200
Other	1,868	**2,361**	-	2,361
Student Support Services				
Salaries	37,073	**19,282**	45,000	(25,718)
Employee Benefits	8,002	**2,808**	13,000	(10,192)
Other Purchased Services	-	**-**	22,918	(22,918)
Central Services				
Salaries	-	**-**	1,000	(1,000)
Operations and Maintenance				
Property	-	**3,556**	8,000	(4,444)
Other Support Services				
Salaries	70,770	**28,549**	42,585	(14,036)
Employee Benefits	5,449	**2,082**	-	2,082
Supplies	2,048	**302**	-	302
Other	982	**504**	-	504
Total Expenditures	159,587	**115,992**	183,783	(67,791)
Receipts Over (Under) Expenditures	39,405	**15,467**		
Unencumbered Cash - Beginning	(36,920)	**2,485**		
Unencumbered Cash - Ending	$ 2,485	**17,952**		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid				
KPERS Aid	$ 341,301	**317,141**	375,431	(58,290)
Expenditures				
Instruction				
Employee Benefits	187,716	**174,428**	206,488	(32,060)
Student Support Services				
Employee Benefits	20,478	**19,028**	22,526	(3,498)
Instructional Support Staff				
Employee Benefits	6,826	**6,343**	7,509	(1,166)
General Administration				
Employee Benefits	23,891	**22,200**	26,280	(4,080)
School Administration				
Employee Benefits	23,891	**22,200**	26,280	(4,080)
Central Services				
Employee Benefits	6,826	**6,343**	7,509	(1,166)
Operations and Maintenance				
Employee Benefits	23,891	**22,200**	26,280	(4,080)
Student Transportation Services				
Employee Benefits	20,478	**19,028**	22,526	(3,498)
Food Service				
Employee Benefits	27,304	**25,371**	30,033	(4,662)
Total Expenditures	341,301	**317,141**	375,431	(58,290)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	**-**	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		111,919	**111,919**
Unencumbered Cash - Ending	$	111,919	**111,919**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Rental Fees and Books	$	4,405	**5,067**
Miscellaneous		74	**1,850**
Operating Transfers			
From Supplemental General		36,401	**8,215**
Total Receipts		40,880	**15,132**
Expenditures			
Instruction			
Supplies		57,342	**-**
Receipts Over (Under) Expenditures		(16,462)	**15,132**
Unencumbered Cash - Beginning		101,330	**84,868**
Prior Year Cancelled Encumbrances		-	**574**
Unencumbered Cash - Ending	$	84,868	**100,574**

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Property Tax	$	124,300	**112,578**	111,663	915
Delinquent Tax		1,694	**3,124**	2,553	571
Motor Vehicle Tax		8,278	**8,774**	7,595	1,179
Recreational Vehicle Tax		164	**156**	173	(17)
Commercial Vehicle Tax		536	**809**	509	300
Local Sources					
Other Receipts from Local Sources		**-**	**-**	12,750	(12,750)
Total Receipts		134,972	**125,441**	135,243	(9,802)
Expenditures					
Community Service Operations		132,000	**132,798**	142,600	(9,802)
Receipts Over (Under) Expenditures		2,972	**(7,357)**		
Unencumbered Cash - Beginning		4,385	**7,357**		
Unencumbered Cash - Ending	$	7,357	**-**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	83,745	**82,675**
Expenditures			
Instruction			
Salaries		60,827	**61,627**
Employee Benefits		10,316	**11,536**
Supplies		3,410	**1,285**
General Administration			
Salaries		9,192	**8,227**
Total Expenditures		83,745	**82,675**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	11,729	**11,323**
Expenditures			
Instruction			
Salaries		-	**2,198**
Purchased Professional Services		-	**376**
Supplies		6,852	**6,366**
Instructional Support Staff			
Purchased Professional Services		3,590	**1,000**
Other Purchased Services		-	**256**
General Administration			
Salaries		1,287	**1,127**
Total Expenditures		11,729	**11,323**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	13,523	**14,151**
Expenditures			
Instruction			
Purchased Professional Services		-	**3,155**
Supplies		12,039	**9,588**
General Administration			
Salaries		1,484	**1,408**
Total Expenditures		13,523	**14,151**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Carl Perkins Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Other Sources			
Other Receipts from Local Sources	$	470	**-**
Expenditures			
Instructional Support Staff			
Purchased Professional Services		470	**1,606**
Receipts Over (Under) Expenditures		-	**(1,606)**
Unencumbered Cash - Beginning		1,606	**1,606**
Unencumbered Cash - Ending	$	1,606	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
US Department of Education	$	11,544	**17,099**
Expenditures			
Instruction			
Property		11,544	**17,099**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	2,903	**3,030**
Federal Aid			
Other Federal Grants Thru State		88,490	**97,700**
Total Receipts		91,393	**100,730**
Expenditures			
Instruction			
Salaries		65,921	**65,245**
Employee Benefits		8,034	**8,123**
Purchased Professional Services		2,500	**2,500**
Other Purchased Services		4,177	**6,765**
Supplies		7,150	**19,952**
Property		181	**-**
Other		877	**850**
Total Expenditures		88,840	**103,435**
Receipts Over (Under) Expenditures		2,553	**(2,705)**
Unencumbered Cash - Beginning		1,293	**3,846**
Unencumbered Cash - Ending	$	3,846	**1,141**

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	57,263	**82,437**
Expenditures			
Instruction			
Salaries		43,321	**49,486**
Employee Benefits		7,843	**7,534**
Purchased Professional Services		2,500	**2,500**
Other Purchased Services		3,914	**6,085**
Supplies		4,457	**14,408**
Property		218	**-**
Other Purchased Services		700	**700**
Total Expenditures		62,953	**80,713**
Receipts Over (Under) Expenditures		(5,690)	**1,724**
Unencumbered Cash - Beginning		-	**(5,690)**
Unencumbered Cash - Ending	$	(5,690)	**(3,966)**

Schedule 2-25

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
KDHE Bullying Prevention Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Instruction			
Supplies		-	**206**
Receipts Over (Under) Expenditures		-	**(206)**
Unencumbered Cash - Beginning		206	**206**
Unencumbered Cash - Ending	$	206	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
ESSER Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	402,811	**35,260**
Expenditures			
Instruction			
Salaries		-	**18,261**
Employee Benefits		212	**7,766**
Supplies		9,537	**12,915**
Instructional Support Staff			
Purchased Professional Services		-	**1,213**
Total Expenditures		9,749	**40,155**
Receipts Over (Under) Expenditures		393,062	**(4,895)**
Unencumbered Cash - Beginning		(388,167)	**4,895**
Unencumbered Cash - Ending	$	4,895	**-**

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
State Aid			
State Aid	$	9,680	**9,680**
Federal Aid			
Other Federal Grants Thru State		2,379	**8,838**
Total Receipts		12,059	**18,518**
Expenditures			
Instruction			
Salaries		3,800	**4,880**
Employee Benefits		283	**554**
Supplies		5,597	**3,868**
Property		-	**378**
Student Support Services			
Salaries		4,453	**763**
Employee Benefits		4,453	**-**
Central Services			
Salaries		774	**774**
Total Expenditures		19,360	**11,217**
Receipts Over (Under) Expenditures		(7,301)	**7,301**
Unencumbered Cash - Beginning		**-**	**(7,301)**
Unencumbered Cash - Ending	$	(7,301)	**-**

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	$	2,913	**-**	-	-
Delinquent Tax		919	**722**	-	722
Motor Vehicle Tax		1,732	**6,978**	5,120	1,858
Recreational Vehicle Tax		36	**114**	116	(2)
Commercial Vehicle Tax		411	**232**	343	(111)
Local Sources					
Interest on Idle Funds		-	**-**	131,227	(131,227)
Total Receipts		6,011	**8,046**	136,806	(128,760)
Expenditures		-	**-**	-	-
Receipts Over (Under) Expenditures		6,011	**8,046**		
Unencumbered Cash - Beginning		123,174	**129,185**		
Unencumbered Cash - Ending	$	129,185	**137,231**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Middle/High School				
Class of 2024	$ 1,294	-	1,294	**-**
Class of 2025	5,627	5,589	11,073	**143**
Class of 2026	7,887	1,925	3,950	**5,862**
Class of 2027	2,315	1,429	-	**3,744**
Class of 2028	292	1,905	-	**2,197**
Class of 2029	429	-	-	**429**
Class of 2030	-	172	-	**172**
Class of 2031	-	71	-	**71**
JAG	122	-	-	**122**
Charter School	4,866	-	-	**4,866**
White Whole Wheat Blend	593	-	-	**593**
Cheerleaders - HS	2,258	2,518	1,593	**3,183**
Cheerleaders - MS	4,416	2,769	3,961	**3,224**
FFA	4,722	3,581	1,969	**6,334**
FCCLA	1,699	-	-	**1,699**
Zero Reasons Why	108	-	60	**48**
Music Club	395	-	-	**395**
STUCO	1,011	476	579	**908**
TSA	8,606	6,784	8,576	**6,814**
National Honor Society	108	-	-	**108**
Tech Club	1,284	-	-	**1,284**
Training to Lead	825	-	-	**825**
WILD	7	-	7	**-**
Total Middle/High School	48,864	27,219	33,062	**43,021**
Elementary School				
STUCO	1,665	-	-	**1,665**
Class of 2030	172	-	172	**-**
Class of 2031	71	-	71	**-**
Class of 2032	348	-	-	**348**
Class of 2033	54	-	-	**54**
Class of 2034	147	56	104	**99**
Class of 2035	174	52	104	**122**
Class of 2036	253	37	238	**52**
Class of 2037	-	246	205	**41**
Total Elementary School	2,884	391	894	**2,381**
Total Agency Funds	$ 51,748	27,610	33,956	**45,402**

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, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Middle/High School							
Athletics	$ 46,950	-	53,651	68,900	31,701	-	**31,701**
Concessions	8,164	-	45,333	39,377	14,120	-	**14,120**
Industrial Arts	-	-	1,611	1,611	-	-	**-**
Vocational Agriculture	-	-	69	69	-	-	**-**
Home Economics RA	-	-	159	159	-	-	**-**
Interest	2,538	-	975	-	3,513	-	**3,513**
Forensics	263	-	-	-	263	-	**263**
Graduate Gift to School	21	-	-	-	21	-	**21**
Staff Pop/Student Award	1,109	-	859	794	1,174	-	**1,174**
Drama	1,611	-	35	35	1,611	-	**1,611**
Library	25	-	-	-	25	-	**25**
Technology Prep	517	-	-	-	517	-	**517**
Grant Account	755	-	890	951	694	-	**694**
Golden Belt Comm. Foundation Grant	43	-	-	-	43	-	**43**
Beef Grant	199	-	294	256	237	-	**237**
Pork Grant	296	-	-	-	296	-	**296**
GBCF/SEED Grant	168	-	-	-	168	-	**168**
Soybean Grant	87	-	-	-	87	-	**87**
SCCF Grant	1	-	255	-	256	-	**256**
Yearbook	2,674	-	4,663	4,264	3,073	-	**3,073**
Total Middle/High School	$ 65,421	-	108,794	116,416	57,799	-	**57,799**

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, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Elementary School							
Activity Tickets	$ -	-	335	335	-	-	**-**
Vocational Agriculture	-	-	16	16	-	-	**-**
Yearbook	-	-	560	560	-	-	**-**
Industrial Arts	-	-	48	48	-	-	**-**
Home Economics RA	-	-	48	48	-	-	**-**
Student Fund	2,543	-	478	1,235	1,786	-	**1,786**
STARS Fundraiser	1,564	-	8,231	6,216	3,579	-	**3,579**
Travel Club	815	-	879	378	1,316	-	**1,316**
2nd Grade Legacy Fund	248	-	-	-	248	-	**248**
Student Emergency Fund	2,927	-	-	-	2,927	-	**2,927**
Resource Pantry	2,504	-	-	307	2,197	-	**2,197**
Interest	-	-	13	13	-	-	**-**
PAT	70	-	-	-	70	-	**70**
Reading Counts Grant	3,161	-	2,729	2,691	3,199	-	**3,199**
South Central KS Library System	1,000	-	-	-	1,000	-	**1,000**
Comm. Dental Health Fund	591	-	-	-	591	-	**591**
Wolf Creek 2007 Grant for Excellence	1,264	-	-	-	1,264	-	**1,264**
South Central Comm. Foundation Grant	119	-	-	-	119	-	**119**
Crisis Bag Grant - GBCF	51	-	-	-	51	-	**51**
Fall 2012 Mini Grant	11	-	-	-	11	-	**11**
Monsanto Grant	2	-	-	-	2	-	**2**
BCBS Grants	925	-	-	-	925	-	**925**
Golden Belts Fund	293	-	-	-	293	-	**293**
Total Elementary School	18,088	-	13,337	11,847	19,578	-	**19,578**
Total District Activity Funds	$ 83,509	-	122,131	128,263	77,377	-	**77,377**