

**UNIFIED SCHOOL DISTRICT NO. 349**  
**Stafford, Kansas**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2020**

**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, 2020

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# VONFELDT, BAUER & VONFELDT, CHTD

## Certified Public Accountants

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### INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 349, Stafford, Kansas, a municipality, as of and for the year ended June 30, 2020 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, 2020, 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, 2020, 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, 2019 (not presented herein), and have issued our report thereon dated September 20, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 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 2019 actual column (2019 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

*VonFeldt, Bauer & VonFeldt, Chtd.*

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

September 25, 2020

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 869.27	\$ 0.00
Supplemental General Fund	40,961.08	0.00
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	5,000.00	0.00
At-Risk Fund	477,921.73	0.00
Bilingual Education Fund	39,080.12	0.00
Capital Outlay Fund	1,116,339.64	0.00
Driver Training Fund	31,704.59	0.00
Food Service Fund	102,633.26	0.00
Professional Development Fund	42,570.96	0.00
Parent Education Fund	38,075.22	0.00
Special Education Fund	569,957.27	0.00
Career & Postsecondary Education Fund	479,885.23	0.00
Gifts and Grants Fund	30,630.87	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	204,049.24	0.00
Textbook Rental Fund	75,998.40	0.00
Recreation Commission Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
Carl Perkins Fund	1,412.31	0.00
REAP Grant Fund	0.00	0.00
21st Century After School Fund	540.00	0.00
21st Century SMS-SHS Fund	0.00	0.00
KDHE Bullying Fund	206.47	0.00
District Activity Funds	33,465.36	0.00
Bond and Interest Funds:		
Bond and Interest Fund	160,588.28	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,451,889.30</u>	<u>\$ 0.00</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>
\$ 2,751,216.39	\$ 2,752,084.91	\$ 0.75	\$ 14,065.00	\$ 14,065.75
785,475.26	726,871.00	99,565.34	0.00	99,565.34
45,000.00	44,429.18	5,570.82	0.00	5,570.82
491,981.00	599,550.00	370,352.73	0.00	370,352.73
47,110.00	47,177.26	39,012.86	0.00	39,012.86
349,823.77	257,282.61	1,208,880.80	106,910.00	1,315,790.80
2,920.00	3,335.93	31,288.66	0.00	31,288.66
364,013.77	376,697.38	89,949.65	0.00	89,949.65
22,685.00	23,307.23	41,948.73	0.00	41,948.73
26,419.00	35,802.76	28,691.46	0.00	28,691.46
457,481.00	460,131.79	567,306.48	0.00	567,306.48
215,236.75	321,858.05	373,263.93	6,346.67	379,610.60
73,895.00	71,838.07	32,687.80	0.00	32,687.80
288,691.61	288,691.61	0.00	0.00	0.00
0.00	0.00	204,049.24	0.00	204,049.24
6,093.25	12.59	82,079.06	0.00	82,079.06
130,078.34	130,078.34	0.00	0.00	0.00
63,032.00	63,032.00	0.00	0.00	0.00
11,053.00	11,053.00	0.00	0.00	0.00
12,397.00	12,397.00	0.00	0.00	0.00
790.40	790.40	1,412.31	0.00	1,412.31
0.00	20,385.00	(20,385.00)	0.00	(20,385.00)
90,143.50	87,262.50	3,421.00	0.00	3,421.00
100,928.40	100,928.40	0.00	0.00	0.00
0.00	0.00	206.47	0.00	206.47
153,828.10	143,421.32	43,872.14	0.00	43,872.14
<u>0.00</u>	<u>0.00</u>	<u>160,588.28</u>	<u>0.00</u>	<u>160,588.28</u>
<u>\$ 6,490,292.54</u>	<u>\$ 6,578,418.33</u>	<u>\$ 3,363,763.51</u>	<u>\$ 127,321.67</u>	<u>\$ 3,491,085.18</u>

NOW Accounts	\$ 1,781,815.21
Certificates of Deposit	<u>1,736,652.10</u>
Total Cash	3,518,467.31
Agency Funds per Schedule 3	<u>(27,382.13)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,491,085.18</u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2020

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

B. REGULATORY BASIS FUND TYPES

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

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

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

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

C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

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



#### E. AD VALOREM TAX REVENUE

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

#### F. REIMBURSED EXPENSES

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

#### G. USE OF ESTIMATES

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

#### Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

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

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

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Gifts and Grants Fund	Carl Perkins Fund
Contingency Reserve Fund	REAP Grant Fund
Textbook Rental Fund	21st Century After School Fund
Title I Fund	21st Century SMS-SHS Fund
Title II-A Fund	KDHE Bullying Fund
Title IV Fund	District Activity Funds

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

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. A public work bond was not obtained for a project in excess of \$100,000 in violation of K.S.A. 60-1111.

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

The REAP Grant Fund showed a negative ending unencumbered cash balance of \$20,385.00 for the year ending June 30, 2020. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, therefore, is not deemed to be in violation of the Kansas cash basis law.

## Note 4 - DEPOSITS

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

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

*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 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, 2020.

At June 30, 2020 the District's carrying amount of deposits was \$3,518,467.31 and the bank balance was \$3,740,180.16. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$250,507.41 was covered by federal depository insurance, and \$3,489,672.75 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 \$101,589.00 subsequent to June 30, 2020 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

#### Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Pre-School Aged At-Risk	K.S.A. 72-5167	\$ 45,000.00
General	At-Risk	K.S.A. 72-5167	160,000.00
General	Bilingual Education	K.S.A. 72-5167	24,000.00
General	Food Service	K.S.A. 72-5167	97,600.00
General	Professional Development	K.S.A. 72-5167	10,000.00
General	Special Education	K.S.A. 72-5167	287,481.00
General	Career & Postsecondary Education	K.S.A. 72-5167	57,010.47
Supplemental General	At-Risk	K.S.A. 72-5143	331,981.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	21,890.00
Supplemental General	Food Service	K.S.A. 72-5143	35,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	9,000.00
Supplemental General	Parent Education	K.S.A. 72-5143	4,000.00
Supplemental General	Special Education	K.S.A. 72-5143	170,000.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	155,000.00

#### Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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.)

*Death and Disability Other Post Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

*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, 2020.

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, 2020 and 2019 is \$1,110.00 and \$1,175.00, respectively, which is a net change of (\$65.00).

Note 8 - DEFINED BENEFIT PENSION PLAN

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://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 and the statutory contribution rate (not including the 1% contribution rate for Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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

Per 2017 Senate Substitute for House Bill 2052, Section 37(a) state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated 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 first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) 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 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 \$288,691.61 and \$181,837.50 respectively, for the fiscal year ended June 30, 2020 and 2019.

*Net Pension Liability.* At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,435,871. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. 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](http://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.

#### Note 10 - RISK MANAGEMENT (Cont'd.)

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, 2020 rent expenditures were \$4,536.92. 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, 2020 rent expenditures were \$2,880.00. These expenditures were made from the Career & Postsecondary Education Fund.

The District has entered into an operating lease for a postage machine which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2020 rent expenditures were \$759.84. These expenditures were made from the General Fund.

#### Note 12 - CORONAVIRUS (COVID-19)

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

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

#### Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through September 25, 2020 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 12 above.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,616,353.00	\$ (282,227.00)
Supplemental General Fund	803,432.00	(76,561.00)
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	45,000.00	XXXXXXXXXX
At-Risk Fund	599,764.00	XXXXXXXXXX
Bilingual Education Fund	88,000.00	XXXXXXXXXX
Capital Outlay Fund	1,447,492.00	XXXXXXXXXX
Driver Training Fund	32,100.00	XXXXXXXXXX
Food Service Fund	408,828.00	XXXXXXXXXX
Professional Development Fund	55,842.00	XXXXXXXXXX
Parent Education Fund	79,494.00	XXXXXXXXXX
Special Education Fund	935,500.00	XXXXXXXXXX
Career & Postsecondary Education Fund	676,385.00	XXXXXXXXXX
KPERs Special Retirement Fund	320,604.00	XXXXXXXXXX
Recreation Commission Fund	137,786.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest #2 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>
\$ 417,958.91	\$ 2,752,084.91	\$ 2,752,084.91	\$ 0.00
0.00	726,871.00	726,871.00	0.00
0.00	45,000.00	44,429.18	(570.82)
0.00	599,764.00	599,550.00	(214.00)
0.00	88,000.00	47,177.26	(40,822.74)
0.00	1,447,492.00	257,282.61	(1,190,209.39)
0.00	32,100.00	3,335.93	(28,764.07)
0.00	408,828.00	376,697.38	(32,130.62)
0.00	55,842.00	23,307.23	(32,534.77)
0.00	79,494.00	35,802.76	(43,691.24)
0.00	935,500.00	460,131.79	(475,368.21)
0.00	676,385.00	321,858.05	(354,526.95)
0.00	320,604.00	288,691.61	(31,912.39)
0.00	137,786.00	130,078.34	(7,707.66)
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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 4,369.76	\$ 4,109.48	\$ 4,400.00	\$ (290.52)
Local Sources:				
Reimbursements	398,238.23	417,243.91	0.00	417,243.91
State Aid Reimbursement	0.00	715.00	0.00	715.00
State Aid:				
General State Aid	1,924,510.00	2,041,667.00	2,232,901.00	(191,234.00)
Special Education Aid	296,664.00	287,481.00	379,052.00	(91,571.00)
Total Receipts	<u>2,623,781.99</u>	<u>2,751,216.39</u>	<u>\$ 2,616,353.00</u>	<u>\$ 134,863.39</u>
Expenditures				
Instruction:				
Salaries	345,818.74	395,253.39	411,051.00	(15,797.61)
Employee Benefits	49,938.54	82,466.02	70,000.00	12,466.02
Purchased Professional Services	23,443.50	11,000.00	5,000.00	6,000.00
Other Purchased Services	101,470.04	202,141.62	125,000.00	77,141.62
Supplies	80,798.09	88,916.75	100,000.00	(11,083.25)
Property (Equip & Furn)	1,857.89	0.00	2,000.00	(2,000.00)
Other	577.77	34,715.62	800.00	33,915.62
Student Support Services:				
Salaries	97,962.59	102,562.44	105,000.00	(2,437.56)
Employee Benefits	11,964.51	19,496.74	14,000.00	5,496.74
Supplies	1,101.89	1,413.97	1,500.00	(86.03)
Other	0.00	500.00	0.00	500.00
Instructional Support Staff:				
Supplies	6,328.43	5,007.69	7,250.00	(2,242.31)
Other	637.97	0.00	700.00	(700.00)
General Administration:				
Salaries	107,338.88	147,369.27	152,000.00	(4,630.73)
Employee Benefits	8,882.77	17,630.44	16,500.00	1,130.44
Purchased Professional Services	30,712.77	31,478.58	32,000.00	(521.42)
Other Purchased Services	1,783.00	2,500.00	1,900.00	600.00
Supplies	4,984.50	7,805.33	6,000.00	1,805.33
Property (Equip & Furn)	1,471.08	1,578.93	2,000.00	(421.07)
Other	3,634.25	2,401.61	4,000.00	(1,598.39)

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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	199,216.28	185,065.56	213,000.00	(27,934.44)
Employee Benefits	33,777.87	26,680.70	37,000.00	(10,319.30)
Other Purchased Services	15,251.76	10,091.42	17,000.00	(6,908.58)
Supplies	2,896.35	1,782.33	2,900.00	(1,117.67)
Other	26.50	20.00	50.00	(30.00)
Central Services:				
Salaries	53,092.72	57,107.53	60,000.00	(2,892.47)
Employee Benefits	326,642.22	324,151.65	346,250.00	(22,098.35)
Operations & Maintenance:				
Salaries	67,169.10	62,309.37	72,000.00	(9,690.63)
Employee Benefits	15,981.64	22,500.81	18,000.00	4,500.81
Purchased Professional Services	16,419.32	12,834.58	17,000.00	(4,165.42)
Purchased Property Services	10,937.69	11,783.72	11,400.00	383.72
Other Purchased Services	37,073.00	35,908.50	40,000.00	(4,091.50)
Supplies	111,692.15	96,644.81	118,000.00	(21,355.19)
Property (Equip & Furn)	0.00	532.58	0.00	532.58
Transportation Supervision:				
Salaries	3,729.40	5,914.90	5,000.00	914.90
Employee Benefits	2,987.18	3,315.35	3,250.00	65.35
Vehicle Operating Services:				
Salaries	27,370.09	27,587.59	30,000.00	(2,412.41)
Employee Benefits	2,481.45	3,488.68	2,750.00	738.68
Other Purchased Services	10,180.00	10,662.00	12,000.00	(1,338.00)
Equipment (Including Buses)	0.00	93.06	0.00	93.06
Supplies	10,435.58	7,672.83	12,000.00	(4,327.17)
Other	466.22	1,509.12	2,000.00	(490.88)
Vehicle Maintenance Services:				
Purchased Property Services	3,753.97	3,328.50	5,000.00	(1,671.50)
Equipment	7,239.19	5,769.45	8,000.00	(2,230.55)

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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	42,320.00	45,000.00	20,000.00	25,000.00
To At-Risk	140,000.00	160,000.00	0.00	160,000.00
To Bilingual	28,000.00	24,000.00	20,000.00	4,000.00
To Capital Outlay	61,696.08	0.00	5,000.00	(5,000.00)
To Driver Training	2,000.00	0.00	0.00	0.00
To Food Service	84,551.26	97,600.00	75,000.00	22,600.00
To Professional Development	10,000.00	10,000.00	10,000.00	0.00
To Parent Education	16,000.00	0.00	18,000.00	(18,000.00)
To Special Education	300,000.00	287,481.00	379,052.00	(91,571.00)
To Career & Postsecondary Ed	100,000.00	57,010.47	0.00	57,010.47
Adjustment to Comply with Legal Max			(282,227.00)	282,227.00
Legal General Fund Budget	2,624,094.23	2,752,084.91	2,334,126.00	417,958.91
Adjustment for Qualifying Budget Credits			417,958.91	(417,958.91)
Total Expenditures	<u>2,624,094.23</u>	<u>2,752,084.91</u>	<u>\$ 2,752,084.91</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(312.24)	(868.52)		
Unencumbered Cash, Beginning	<u>1,181.51</u>	<u>869.27</u>		
Unencumbered Cash, Ending	<u>\$ 869.27</u>	<u>\$ 0.75</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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 550,172.30	\$ 578,826.35	\$ 545,052.00	\$ 33,774.35
Delinquent Tax	15,374.95	10,361.85	8,736.00	1,625.85
Motor Veh./16-20M Veh. Tax	45,525.54	38,146.94	34,494.00	3,652.94
Recreational Vehicle Tax	1,100.10	844.01	640.00	204.01
Commercial Vehicle Tax	3,382.19	3,054.11	3,061.00	(6.89)
State Aid:				
Supplemental State Aid	148,438.00	154,242.00	170,488.00	(16,246.00)
Total Receipts	<u>763,993.08</u>	<u>785,475.26</u>	<u>\$ 762,471.00</u>	<u>\$ 23,004.26</u>
Expenditures				
Operating Transfers:				
To Pre-School Aged At-Risk	5,000.00	0.00	20,000.00	(20,000.00)
To At-Risk	422,032.00	331,981.00	262,432.00	69,549.00
To Bilingual Education	48,000.00	21,890.00	54,000.00	(32,110.00)
To Driver Training	0.00	0.00	2,000.00	(2,000.00)
To Food Service	73,000.00	35,000.00	65,000.00	(30,000.00)
To Professional Development	0.00	9,000.00	0.00	9,000.00
To Parent Education	0.00	4,000.00	0.00	4,000.00
To Special Education	75,000.00	170,000.00	200,000.00	(30,000.00)
To Career & Postsecondary Education	100,000.00	155,000.00	195,000.00	(40,000.00)
To Textbook & Student Materials	0.00	0.00	5,000.00	(5,000.00)
Adjustment to Comply with Legal Max			(76,561.00)	76,561.00
Total Expenditures	<u>723,032.00</u>	<u>726,871.00</u>	<u>\$ 726,871.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	40,961.08	58,604.26		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>40,961.08</u>		
Unencumbered Cash, Ending	<u>\$ 40,961.08</u>	<u>\$ 99,565.34</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 PRE-SCHOOL AGED AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 42,320.00	\$ 45,000.00	\$ 20,000.00	\$ 25,000.00
From Supplemental General	5,000.00	0.00	20,000.00	(20,000.00)
Total Receipts	<u>47,320.00</u>	<u>45,000.00</u>	<u>\$ 40,000.00</u>	<u>\$ 5,000.00</u>
Expenditures				
Instruction:				
Supplies	4,000.00	2,000.00	2,000.00	0.00
School Administration:				
Salaries	24,797.00	31,570.00	31,570.00	0.00
Employee Benefits	4,293.75	4,946.68	5,500.00	(553.32)
Operations & Maintenance:				
Salaries	7,648.00	5,000.00	5,000.00	0.00
Employee Benefits	<u>1,581.25</u>	<u>912.50</u>	<u>930.00</u>	<u>(17.50)</u>
Total Expenditures	<u>42,320.00</u>	<u>44,429.18</u>	<u>\$ 45,000.00</u>	<u>\$ (570.82)</u>
Receipts Over (Under) Expenditures	5,000.00	570.82		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>5,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 5,000.00</u>	<u>\$ 5,570.82</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 140,000.00	\$ 160,000.00	\$ 0.00	\$ 160,000.00
From Supplemental General	422,032.00	331,981.00	262,432.00	69,549.00
Total Receipts	<u>562,032.00</u>	<u>491,981.00</u>	<u>\$ 262,432.00</u>	<u>\$ 229,549.00</u>
Expenditures				
Instruction:				
Salaries	318,000.00	361,105.52	376,000.00	(14,894.48)
Employee Benefits	73,569.14	29,617.75	68,764.00	(39,146.25)
Purchased Professional Services	10,000.00	0.00	0.00	0.00
Other Purchased Services	57,000.00	65,000.00	65,000.00	0.00
Supplies	69,795.04	90,000.00	90,000.00	0.00
Instructional Support Staff:				
Salaries	45,858.50	49,886.00	0.00	49,886.00
Employee Benefits	3,564.39	3,940.73	0.00	3,940.73
Total Expenditures	<u>577,787.07</u>	<u>599,550.00</u>	<u>\$ 599,764.00</u>	<u>\$ (214.00)</u>
Receipts Over (Under) Expenditures	(15,755.07)	(107,569.00)		
Unencumbered Cash, Beginning	<u>493,676.80</u>	<u>477,921.73</u>		
Unencumbered Cash, Ending	<u>\$ 477,921.73</u>	<u>\$ 370,352.73</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 1,220.00	\$ 0.00	\$ 1,220.00
Operating Transfers:				
From General	28,000.00	24,000.00	20,000.00	4,000.00
From Supplemental General	48,000.00	21,890.00	54,000.00	(32,110.00)
Total Receipts	76,000.00	47,110.00	\$ 74,000.00	\$ (26,890.00)
Expenditures				
Instruction:				
Salaries	65,000.00	43,031.75	70,000.00	(26,968.25)
Employee Benefits	8,324.13	2,815.51	10,500.00	(7,684.49)
Supplies	2,675.87	220.00	7,500.00	(7,280.00)
Instructional Support Staff:				
Purchased Professional Services	0.00	1,110.00	0.00	1,110.00
Total Expenditures	76,000.00	47,177.26	\$ 88,000.00	\$ (40,822.74)
Receipts Over (Under) Expenditures	0.00	(67.26)		
Unencumbered Cash, Beginning	39,080.12	39,080.12		
Unencumbered Cash, Ending	\$ 39,080.12	\$ 39,012.86		

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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 184,239.43	\$ 190,882.75	\$ 184,767.00	\$ 6,115.75
Delinquent Tax	3,879.93	3,354.60	2,934.00	420.60
Motor Veh./16-20M Veh. Tax	12,897.54	11,250.09	10,030.00	1,220.09
Recreational Vehicle Tax	311.25	248.77	186.00	62.77
Commercial Vehicle Tax	935.43	970.57	889.00	81.57
Local Sources:				
Interest on Idle Funds	40,091.06	29,304.23	0.00	29,304.23
Other Receipts from Local Sources	45,022.65	92,475.76	0.00	92,475.76
State Aid:				
Capital Outlay State Aid	3,789.00	21,337.00	22,049.00	(712.00)
Operating Transfers:				
From General	61,696.08	0.00	5,000.00	(5,000.00)
Total Receipts	352,862.37	349,823.77	\$ 225,855.00	\$ 123,968.77
Expenditures				
Instruction:				
Property (Equip & Furn)	37,248.10	57,725.05	0.00	57,725.05
Instructional Support Staff:				
Property (Equip & Furn)	800.00	0.00	0.00	0.00
Operations & Maintenance:				
Property (Equip & Furn)	16,058.00	28,000.11	25,000.00	3,000.11
Transportation:				
Property (Equip & Buses)	0.00	0.00	100,000.00	(100,000.00)
Other Support Services:				
Property (Equip & Buses)	0.00	0.00	25,000.00	(25,000.00)
Facility Acquis. & Constr. Services:				
Land Acquisition	0.00	0.00	25,000.00	(25,000.00)
Land Improvement	0.00	0.00	50,000.00	(50,000.00)
New Building Acquis. & Constr.	0.00	0.00	100,000.00	(100,000.00)
Site Improvement	0.00	0.00	50,000.00	(50,000.00)
Building Improvements	19,762.39	171,557.45	1,072,492.00	(900,934.55)
Total Expenditures	73,868.49	257,282.61	\$ 1,447,492.00	\$ (1,190,209.39)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 CAPITAL OUTLAY FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	278,993.88	92,541.16		
Unencumbered Cash, Beginning	834,780.76	1,116,339.64		
Prior Year Cancelled Encumbrances	<u>2,565.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 1,116,339.64</u>	<u>\$ 1,208,880.80</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 750.00	\$ 1,100.00	\$ 0.00	\$ 1,100.00
State Aid:				
State Safety Aid	1,617.00	1,820.00	3,250.00	(1,430.00)
Operating Transfers:				
From General	2,000.00	0.00	0.00	0.00
From Supplemental General	0.00	0.00	2,000.00	(2,000.00)
Total Receipts	<u>4,367.00</u>	<u>2,920.00</u>	<u>\$ 5,250.00</u>	<u>\$ (2,330.00)</u>
Expenditures				
Instruction:				
Salaries	2,134.00	1,966.50	5,500.00	(3,533.50)
Employee Benefits	170.61	157.15	600.00	(442.85)
Property (Equip & Furn)	1,300.00	0.00	25,000.00	(25,000.00)
Supplies	0.00	650.00	0.00	650.00
Vehicle Operations, Maint. Services:				
Other Purchased Services	448.42	562.28	1,000.00	(437.72)
Total Expenditures	<u>4,053.03</u>	<u>3,335.93</u>	<u>\$ 32,100.00</u>	<u>\$ (28,764.07)</u>
Receipts Over (Under) Expenditures	313.97	(415.93)		
Unencumbered Cash, Beginning	<u>31,390.62</u>	<u>31,704.59</u>		
Unencumbered Cash, Ending	<u>\$ 31,704.59</u>	<u>\$ 31,288.66</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 34,406.40	\$ 36,690.65	\$ 48,161.00	\$ (11,470.35)
Miscellaneous	7,079.23	9,282.92	8,250.00	1,032.92
State Aid:				
State Food Assistance	1,285.44	1,384.56	1,200.00	184.56
Federal Aid:				
Child Nutrition Program	112,967.21	184,055.64	108,135.00	75,920.64
Operating Transfers:				
From General	84,551.26	97,600.00	75,000.00	22,600.00
From Supplemental General	73,000.00	35,000.00	65,000.00	(30,000.00)
Total Receipts	<u>313,289.54</u>	<u>364,013.77</u>	<u>\$ 305,746.00</u>	<u>\$ 58,267.77</u>
Expenditures				
Operations & Maintenance:				
Salaries	5,200.00	5,200.00	5,200.00	0.00
Employee Benefits	504.47	506.05	1,500.00	(993.95)
Purchased Property Services	3,217.90	3,641.22	4,100.00	(458.78)
Supplies	26,642.64	28,743.18	29,200.00	(456.82)
Food Service Operation:				
Salaries	94,490.19	101,626.61	106,000.00	(4,373.39)
Employee Benefits	26,945.17	32,304.95	33,109.00	(804.05)
Food & Supplies	128,260.26	144,738.45	141,000.00	3,738.45
Property (Equip & Furn)	19,625.85	56,590.26	84,219.00	(27,628.74)
Other	3,013.30	3,346.66	4,500.00	(1,153.34)
Total Expenditures	<u>307,899.78</u>	<u>376,697.38</u>	<u>\$ 408,828.00</u>	<u>\$ (32,130.62)</u>
Receipts Over (Under) Expenditures	5,389.76	(12,683.61)		
Unencumbered Cash, Beginning	<u>97,243.50</u>	<u>102,633.26</u>		
Unencumbered Cash, Ending	<u>\$ 102,633.26</u>	<u>\$ 89,949.65</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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 598.64	\$ 105.00	\$ 0.00	\$ 105.00
State Aid:				
Professional Development Aid	3,266.00	3,580.00	3,271.00	309.00
Operating Transfers:				
From General	10,000.00	10,000.00	10,000.00	0.00
From Supplemental General	0.00	9,000.00	0.00	9,000.00
Total Receipts	<u>13,864.64</u>	<u>22,685.00</u>	<u>\$ 13,271.00</u>	<u>\$ 9,414.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	1,557.00	1,686.00	4,500.00	(2,814.00)
Employee Benefits	3.81	130.67	4,400.00	(4,269.33)
Purchased Professional Services	9,736.80	16,584.88	30,000.00	(13,415.12)
Other Purchased Services	3,750.00	1,345.00	0.00	1,345.00
Supplies	1,605.00	2,181.72	5,000.00	(2,818.28)
Other	4,057.88	1,378.96	11,942.00	(10,563.04)
Total Expenditures	<u>20,710.49</u>	<u>23,307.23</u>	<u>\$ 55,842.00</u>	<u>\$ (32,534.77)</u>
Receipts Over (Under) Expenditures	(6,845.85)	(622.23)		
Unencumbered Cash, Beginning	<u>49,416.81</u>	<u>42,570.96</u>		
Unencumbered Cash, Ending	<u>\$ 42,570.96</u>	<u>\$ 41,948.73</u>		

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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 350.00	\$ 0.00	\$ 1,000.00	\$ (1,000.00)
State Aid:				
Professional Development Aid	22,092.00	22,419.00	22,419.00	0.00
Operating Transfers:				
From General	16,000.00	0.00	18,000.00	(18,000.00)
From Supplemental General	0.00	4,000.00	0.00	4,000.00
Total Receipts	<u>38,442.00</u>	<u>26,419.00</u>	<u>\$ 41,419.00</u>	<u>\$ (15,000.00)</u>
Expenditures				
Student Support Services:				
Salaries	25,278.30	25,660.62	35,000.00	(9,339.38)
Employee Benefits	6,047.91	3,576.09	8,295.00	(4,718.91)
Purchased Professional Services	50.00	100.00	2,000.00	(1,900.00)
Other Purchased Services	2,917.85	2,499.07	5,000.00	(2,500.93)
Supplies	4,039.71	3,752.00	8,500.00	(4,748.00)
Property (Equip & Furn)	0.00	214.98	4,434.00	(4,219.02)
Central Services:				
Salaries	0.00	0.00	10,000.00	(10,000.00)
Employee Benefits	0.00	0.00	6,265.00	(6,265.00)
Total Expenditures	<u>38,333.77</u>	<u>35,802.76</u>	<u>\$ 79,494.00</u>	<u>\$ (43,691.24)</u>
Receipts Over (Under) Expenditures	108.23	(9,383.76)		
Unencumbered Cash, Beginning	<u>37,966.99</u>	<u>38,075.22</u>		
Unencumbered Cash, Ending	<u>\$ 38,075.22</u>	<u>\$ 28,691.46</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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 23,668.02	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From General	300,000.00	287,481.00	379,052.00	(91,571.00)
From Supplemental General	<u>75,000.00</u>	<u>170,000.00</u>	<u>200,000.00</u>	<u>(30,000.00)</u>
Total Receipts	<u>398,668.02</u>	<u>457,481.00</u>	<u>\$ 579,052.00</u>	<u>\$ (121,571.00)</u>
Expenditures				
Instruction:				
Assessments	128,054.80	131,234.48	300,000.00	(168,765.52)
Flow-thru	231,168.00	241,840.00	400,000.00	(158,160.00)
Student Support Services:				
Salaries	21,268.08	45,419.67	50,000.00	(4,580.33)
Employee Benefits	1,756.64	3,679.55	5,500.00	(1,820.45)
Supplies	1,806.41	1,339.19	5,000.00	(3,660.81)
Vehicle Operating Services:				
Salaries	21,910.96	19,405.37	30,000.00	(10,594.63)
Employee Benefits	9,963.66	9,479.65	12,500.00	(3,020.35)
Other Purchased Services	2,404.00	1,574.00	4,500.00	(2,926.00)
Supplies	5,697.74	3,885.43	8,000.00	(4,114.57)
Equip (Including Buses)	0.00	0.00	100,000.00	(100,000.00)
Vehicle Maintenance Services:				
Purchased Professional Services	0.00	0.00	10,000.00	(10,000.00)
Purchased Property Services	2,092.96	2,002.34	0.00	2,002.34
Property (Equip & Furn)	<u>2,910.41</u>	<u>272.11</u>	<u>10,000.00</u>	<u>(9,727.89)</u>
Total Expenditures	<u>429,033.66</u>	<u>460,131.79</u>	<u>\$ 935,500.00</u>	<u>\$ (475,368.21)</u>
Receipts Over (Under) Expenditures	(30,365.64)	(2,650.79)		
Unencumbered Cash, Beginning	<u>600,322.91</u>	<u>569,957.27</u>		
Unencumbered Cash, Ending	<u>\$ 569,957.27</u>	<u>\$ 567,306.48</u>		



UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 CAREER & POSTSECONDARY EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 935.23	\$ 3,226.28	\$ 1,500.00	\$ 1,726.28
State Aid				
CTE Transportation State Aid	447.00	0.00	0.00	0.00
Operating Transfers:				
From General	100,000.00	57,010.47	0.00	57,010.47
From Supplemental General	100,000.00	155,000.00	195,000.00	(40,000.00)
Total Receipts	<u>201,382.23</u>	<u>215,236.75</u>	<u>\$ 196,500.00</u>	<u>\$ 18,736.75</u>
Expenditures				
Instruction:				
Salaries	225,872.47	190,476.61	350,000.00	(159,523.39)
Employee Benefits	39,288.02	27,174.26	90,000.00	(62,825.74)
Supplies	22,470.84	41,343.20	138,385.00	(97,041.80)
Property (Equip & Furn)	4,327.30	6,031.54	30,000.00	(23,968.46)
Other	2,709.92	3,150.84	5,000.00	(1,849.16)
Operations & Maintenance:				
Salaries	40,000.00	50,000.00	50,000.00	0.00
Employee Benefits	3,815.59	3,681.60	13,000.00	(9,318.40)
Total Expenditures	<u>338,484.14</u>	<u>321,858.05</u>	<u>\$ 676,385.00</u>	<u>\$ (354,526.95)</u>
Receipts Over (Under) Expenditures	(137,101.91)	(106,621.30)		
Unencumbered Cash, Beginning	<u>616,987.14</u>	<u>479,885.23</u>		
Unencumbered Cash, Ending	<u>\$ 479,885.23</u>	<u>\$ 373,263.93</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Grants & Donations	\$ 4,104.22	\$ 0.00
State Aid:		
Mental Health (School Liaison) Grant	0.00	44,939.00
Mental Health (Community Health) Grant	0.00	14,980.00
Safe & Secure Schools Grant	4,502.00	4,816.00
Pre-K Pilot Grant (CIF)	0.00	4,580.00
Federal Aid:		
Pre-K Pilot Grant (TANF)	<u>0.00</u>	<u>4,580.00</u>
Total Receipts	<u>8,606.22</u>	<u>73,895.00</u>
Expenditures		
Instruction:		
Salaries	0.00	3,000.00
Employee Benefits	138.55	580.00
Purchased Professional Services	0.00	14,980.00
Student Support Services:		
Salaries	0.00	40,142.75
Employee Benefits	0.00	6,953.32
Instructional Support Staff:		
Other Purchased Services	30.00	0.00
Central Services:		
Salaries	0.00	366.00
Operations & Maintenance:		
Purchased Professional Services	0.00	4,816.00
Food Service Operation:		
Salaries	<u>0.00</u>	<u>1,000.00</u>
Total Expenditures	<u>168.55</u>	<u>71,838.07</u>
Receipts Over (Under) Expenditures	8,437.67	2,056.93
Unencumbered Cash, Beginning	<u>22,193.20</u>	<u>30,630.87</u>
Unencumbered Cash, Ending	<u>\$ 30,630.87</u>	<u>\$ 32,687.80</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	\$ 181,837.50	\$ 288,691.61	\$ 320,604.00	\$ (31,912.39)
Total Receipts	<u>181,837.50</u>	<u>288,691.61</u>	<u>\$ 320,604.00</u>	<u>\$ (31,912.39)</u>
Expenditures				
Instruction:				
Employee Benefits	116,394.18	156,389.25	205,219.00	(48,829.75)
Student Support Services:				
Employee Benefits	9,891.96	28,991.11	17,441.00	11,550.11
Instructional Support Staff:				
Employee Benefits	4,364.10	6,993.60	7,694.00	(700.40)
General Administration:				
Employee Benefits	9,819.23	21,441.08	17,313.00	4,128.08
School Administration:				
Employee Benefits	18,183.75	29,377.60	32,060.00	(2,682.40)
Central Services:				
Employee Benefits	7,273.50	7,793.89	12,824.00	(5,030.11)
Operations & Maintenance:				
Employee Benefits	9,091.88	16,613.30	16,030.00	583.30
Student Transportation Services:				
Employee Benefits	2,272.97	7,174.75	4,008.00	3,166.75
Food Service:				
Employee Benefits	<u>4,545.93</u>	<u>13,917.03</u>	<u>8,015.00</u>	<u>5,902.03</u>
Total Expenditures	<u>181,837.50</u>	<u>288,691.61</u>	<u>\$ 320,604.00</u>	<u>\$ (31,912.39)</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
None	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>204,049.24</u>	<u>204,049.24</u>
Unencumbered Cash, Ending	<u><u>\$ 204,049.24</u></u>	<u><u>\$ 204,049.24</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Fees (Rental)	\$ 5,272.25	\$ 6,093.25
Rental Fees & Books	<u>598.50</u>	<u>0.00</u>
Total Receipts	<u>5,870.75</u>	<u>6,093.25</u>
Expenditures		
Instruction:		
Supplies	<u>1,562.28</u>	<u>12.59</u>
Total Expenditures	<u>1,562.28</u>	<u>12.59</u>
Receipts Over (Under) Expenditures	4,308.47	6,080.66
Unencumbered Cash, Beginning	<u>71,689.93</u>	<u>75,998.40</u>
Unencumbered Cash, Ending	<u><u>\$ 75,998.40</u></u>	<u><u>\$ 82,079.06</u></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, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 115,420.72	\$ 118,544.35	\$ 121,631.00	\$ (3,086.65)
Delinquent Tax	3,124.41	2,123.27	1,929.00	194.27
Motor Veh./16-20M Veh. Tax	9,223.32	7,614.89	6,977.00	637.89
Recreational Vehicle Tax	222.31	168.43	130.00	38.43
Commercial Vehicle Tax	668.09	627.40	619.00	8.40
Local Sources:				
Other Receipts from Local Sources	0.00	1,000.00	6,500.00	(5,500.00)
Total Receipts	<u>128,658.85</u>	<u>130,078.34</u>	<u>\$ 137,786.00</u>	<u>\$ (7,707.66)</u>
Expenditures				
Community Service Operations	<u>129,670.90</u>	<u>130,078.34</u>	<u>137,786.00</u>	<u>(7,707.66)</u>
Total Expenditures	<u>129,670.90</u>	<u>130,078.34</u>	<u>\$ 137,786.00</u>	<u>\$ (7,707.66)</u>
Receipts Over (Under) Expenditures	(1,012.05)	0.00		
Unencumbered Cash, Beginning	<u>1,012.05</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 63,633.00	\$ 63,032.00
Total Receipts	<u>63,633.00</u>	<u>63,032.00</u>
Expenditures		
Instruction:		
Salaries	36,686.23	34,933.36
Employee Benefits	8,212.48	8,939.44
Purchased Professional Services	500.00	2,992.32
Supplies	5,882.79	4,654.11
Other	0.00	59.27
Instructional Support Staff:		
Salaries	11,654.00	0.00
Employee Benefits	697.50	0.00
General Administration:		
Salaries	0.00	10,741.00
Employee Benefits	<u>0.00</u>	<u>712.50</u>
Total Expenditures	<u>63,633.00</u>	<u>63,032.00</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-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 15,025.00	\$ 11,053.00
Total Receipts	<u>15,025.00</u>	<u>11,053.00</u>
Expenditures		
Instruction:		
Salaries	0.00	9,696.00
Supplies	3,809.00	0.00
Instructional Support Staff:		
Purchased Professional Services	9,173.00	0.00
Other	2,043.00	0.00
General Administration:		
Other	<u>0.00</u>	<u>1,357.00</u>
Total Expenditures	<u>15,025.00</u>	<u>11,053.00</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 12,732.00	\$ 12,397.00
Total Receipts	<u>12,732.00</u>	<u>12,397.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	812.00	0.00
Supplies	10,189.00	10,875.00
Instructional Support Staff:		
Other	1,731.00	0.00
General Administration:		
Other	<u>0.00</u>	<u>1,522.00</u>
Total Expenditures	<u>12,732.00</u>	<u>12,397.00</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  
 CARL PERKINS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Other Rev from Local Sources	\$ 0.00	\$ 790.40
Federal Aid:		
Other Federal Grants Thru State	<u>1,600.00</u>	<u>0.00</u>
Total Receipts	<u>1,600.00</u>	<u>790.40</u>
Expenditures		
Instructional Support Staff:		
Other	<u>0.00</u>	<u>790.40</u>
Total Expenditures	<u>0.00</u>	<u>790.40</u>
Receipts Over (Under) Expenditures	1,600.00	0.00
Unencumbered Cash, Beginning	<u>(187.69)</u>	<u>1,412.31</u>
Unencumbered Cash, Ending	<u><u>\$ 1,412.31</u></u>	<u><u>\$ 1,412.31</u></u>

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS  
 REAP GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
US Dept of Education	\$ 11,179.00	\$ 0.00
Total Receipts	<u>11,179.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	<u>11,179.00</u>	<u>20,385.00</u>
Total Expenditures	<u>11,179.00</u>	<u>20,385.00</u>
Receipts Over (Under) Expenditures	0.00	(20,385.00)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending (See Note 3)	<u>\$ 0.00</u>	<u>\$ (20,385.00)</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Other Rev from Local Sources	\$ 2,981.29	\$ 5,143.50
Federal Aid:		
Other Federal Grants Thru State	<u>68,500.00</u>	<u>85,000.00</u>
Total Receipts	<u>71,481.29</u>	<u>90,143.50</u>
Expenditures		
Instruction:		
Salaries	52,400.37	52,652.60
Employee Benefits	6,393.00	6,584.77
Supplies	5,932.47	5,432.49
Other	844.00	14,530.74
Instructional Support Staff:		
Purchased Professional Services	<u>5,471.45</u>	<u>8,061.90</u>
Total Expenditures	<u>71,041.29</u>	<u>87,262.50</u>
Receipts Over (Under) Expenditures	440.00	2,881.00
Unencumbered Cash, Beginning	<u>100.00</u>	<u>540.00</u>
Unencumbered Cash, Ending	<u><u>\$ 540.00</u></u>	<u><u>\$ 3,421.00</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Other Rev from Local Sources	\$ 1,533.24	\$ 1,091.40
Federal Aid:		
Other Federal Grants Thru State	<u>85,176.00</u>	<u>99,837.00</u>
Total Receipts	<u>86,709.24</u>	<u>100,928.40</u>
Expenditures		
Instruction:		
Salaries	64,018.17	61,125.94
Employee Benefits	7,349.08	7,177.82
Supplies	7,724.87	14,127.40
Other	1,068.00	12,350.34
Student Support Services:		
Purchased Professional Services	0.00	6,146.90
Instructional Support Staff:		
Purchased Professional Services	<u>6,549.12</u>	<u>0.00</u>
Total Expenditures	<u>86,709.24</u>	<u>100,928.40</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  
 KDHE BULLYING PREVENTION FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instructional Support Staff:		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>206.47</u>	<u>206.47</u>
Unencumbered Cash, Ending	<u>\$ 206.47</u>	<u>\$ 206.47</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, 2020  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Delinquent Tax	\$ 1,256.95	\$ 0.00	\$ 0.00	\$ 0.00
Motor Veh./16-20M Veh. Tax	22.30	0.00	0.00	0.00
Total Receipts	<u>1,279.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures				
Debt Service:				
Bond Fees	<u>1,180.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>1,180.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	99.25	0.00		
Unencumbered Cash, Beginning	<u>160,489.03</u>	<u>160,588.28</u>		
Unencumbered Cash, Ending	<u>\$ 160,588.28</u>	<u>\$ 160,588.28</u>		

## UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Stafford Middle/High School:				
Class of 2019	\$ 83.17	\$ 0.00	\$ 0.00	\$ 83.17
Class of 2020	246.84	1,259.00	1,282.94	222.90
Class of 2021	475.08	1,873.48	971.67	1,376.89
Class of 2022	151.49	150.00	0.00	301.49
Class of 2023	177.98	600.00	0.00	777.98
Class of 2024	414.95	0.00	0.00	414.95
Class of 2025	173.71	0.00	0.00	173.71
Art Club	0.00	0.00	0.00	0.00
JAG	154.90	0.00	0.00	154.90
Charter School	11,361.04	979.69	5,914.66	6,426.07
White Whole Wheat Blend	593.13	0.00	0.00	593.13
Cheerleaders-HS	0.00	741.23	639.03	102.20
Cheerleaders-MS	2,850.97	3,893.65	2,157.50	4,587.12
FFA	3,722.09	0.00	0.00	3,722.09
FCCLA	892.48	300.00	371.22	821.26
Music Club	0.00	50.00	50.00	0.00
STUCO-HS	189.67	2,640.12	1,776.26	1,053.53
History Club	1.45	153.84	155.29	0.00
National Honor Society	820.38	160.43	84.82	895.99
Tech Club	1,588.92	830.00	829.80	1,589.12
Training to Lead	824.55	0.00	0.00	824.55
WILD	73.64	0.00	0.00	73.64
Total Stafford Middle/High School	<u>24,796.44</u>	<u>13,631.44</u>	<u>14,233.19</u>	<u>24,194.69</u>
Stafford Elementary School:				
STUCO-MS	1,832.67	0.00	168.00	1,664.67
Class of 2022	0.00	0.00	0.00	0.00
Class of 2023	0.00	0.00	0.00	0.00
Class of 2024	0.00	0.00	0.00	0.00
Class of 2025	0.00	0.00	0.00	0.00
Class of 2026	113.35	0.00	0.00	113.35
Class of 2027	90.50	0.00	0.00	90.50
Class of 2028	291.65	0.00	0.00	291.65
Class of 2029	60.94	0.00	0.00	60.94
Class of 2030	172.15	0.00	0.00	172.15
Class of 2031	70.81	0.00	0.00	70.81
Class of 2032	111.69	500.00	0.00	611.69
Class of 2033	111.68	0.00	0.00	111.68
Total Stafford Elementary School	<u>2,855.44</u>	<u>500.00</u>	<u>168.00</u>	<u>3,187.44</u>
Total Agency Funds	<u>\$ 27,651.88</u>	<u>\$ 14,131.44</u>	<u>\$ 14,401.19</u>	<u>\$ 27,382.13</u>



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, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Middle/High School:			
Athletics	\$ 8,388.08	\$ 0.00	\$ 32,299.88
Concessions	10,742.93	0.00	27,254.94
Industrial Arts	0.00	0.00	174.00
Vocational Agriculture	485.14	0.00	58.00
Home Economics RA	0.00	0.00	159.00
Fees	263.33	0.00	50,401.01
Interest	592.08	0.00	302.08
Sales Tax	341.64	0.00	5,010.64
Forensics	263.01	0.00	0.00
Graduate Gift to School	21.23	0.00	0.00
Staff Pop/Student Award	7.21	0.00	0.00
Scholars Bowl Tournament	0.00	0.00	260.00
Drama	649.24	0.00	0.00
Library	25.00	0.00	0.00
Technology Prep	517.25	0.00	0.00
Grant Account	713.25	0.00	100.00
Golden Belt Comm. Foundation Grant	43.16	0.00	0.00
Beef Grant	24.77	0.00	150.00
Pork Grant	173.34	0.00	0.00
GBCF/SEED Grant	168.06	0.00	0.00
Soybean Grant	0.00	0.00	37.42
Yearbook	356.02	0.00	4,974.68
Total Stafford Middle/High School	23,774.74	0.00	121,181.65
Stafford Elementary School:			
Fees	0.00	0.00	11,087.60
Activity Tickets	0.00	0.00	177.00
Vocational Agriculture	0.00	0.00	5.00
Yearbook	0.00	0.00	315.00
Industrial Arts	0.00	0.00	15.00
Home Economics RA	0.00	0.00	15.00
Student Fund	1,114.75	0.00	692.36
STARS Fundraiser	552.37	0.00	10,263.41
Sales Tax	0.00	0.00	773.36
Student Emergency Fund	2,261.62	0.00	25.00
Resource Pantry	0.00	0.00	2,730.00
Interest	0.00	0.00	16.28
PAT (SC Comm. Found.)	0.00	0.00	2,000.00
Reading Counts Grant	2,300.82	0.00	4,531.44
Comm. Dental Health Fund	590.58	0.00	0.00

## Schedule 4

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 28,707.81	\$ 11,980.15	\$ 0.00	\$ 11,980.15
31,330.31	6,667.56	0.00	6,667.56
79.25	94.75	0.00	94.75
9.35	533.79	0.00	533.79
159.00	0.00	0.00	0.00
50,525.44	138.90	0.00	138.90
0.00	894.16	0.00	894.16
4,995.76	356.52	0.00	356.52
0.00	263.01	0.00	263.01
0.00	21.23	0.00	21.23
0.00	7.21	0.00	7.21
260.00	0.00	0.00	0.00
0.00	649.24	0.00	649.24
0.00	25.00	0.00	25.00
0.00	517.25	0.00	517.25
84.95	728.30	0.00	728.30
0.00	43.16	0.00	43.16
0.00	174.77	0.00	174.77
0.00	173.34	0.00	173.34
0.00	168.06	0.00	168.06
0.00	37.42	0.00	37.42
<u>875.00</u>	<u>4,455.70</u>	<u>0.00</u>	<u>4,455.70</u>
<u>117,026.87</u>	<u>27,929.52</u>	<u>0.00</u>	<u>27,929.52</u>
11,087.60	0.00	0.00	0.00
177.00	0.00	0.00	0.00
5.00	0.00	0.00	0.00
315.00	0.00	0.00	0.00
15.00	0.00	0.00	0.00
15.00	0.00	0.00	0.00
0.00	1,807.11	0.00	1,807.11
7,282.69	3,533.09	0.00	3,533.09
773.36	0.00	0.00	0.00
0.00	2,286.62	0.00	2,286.62
439.99	2,290.01	0.00	2,290.01
16.28	0.00	0.00	0.00
1,930.14	69.86	0.00	69.86
4,331.44	2,500.82	0.00	2,500.82
0.00	590.58	0.00	590.58

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

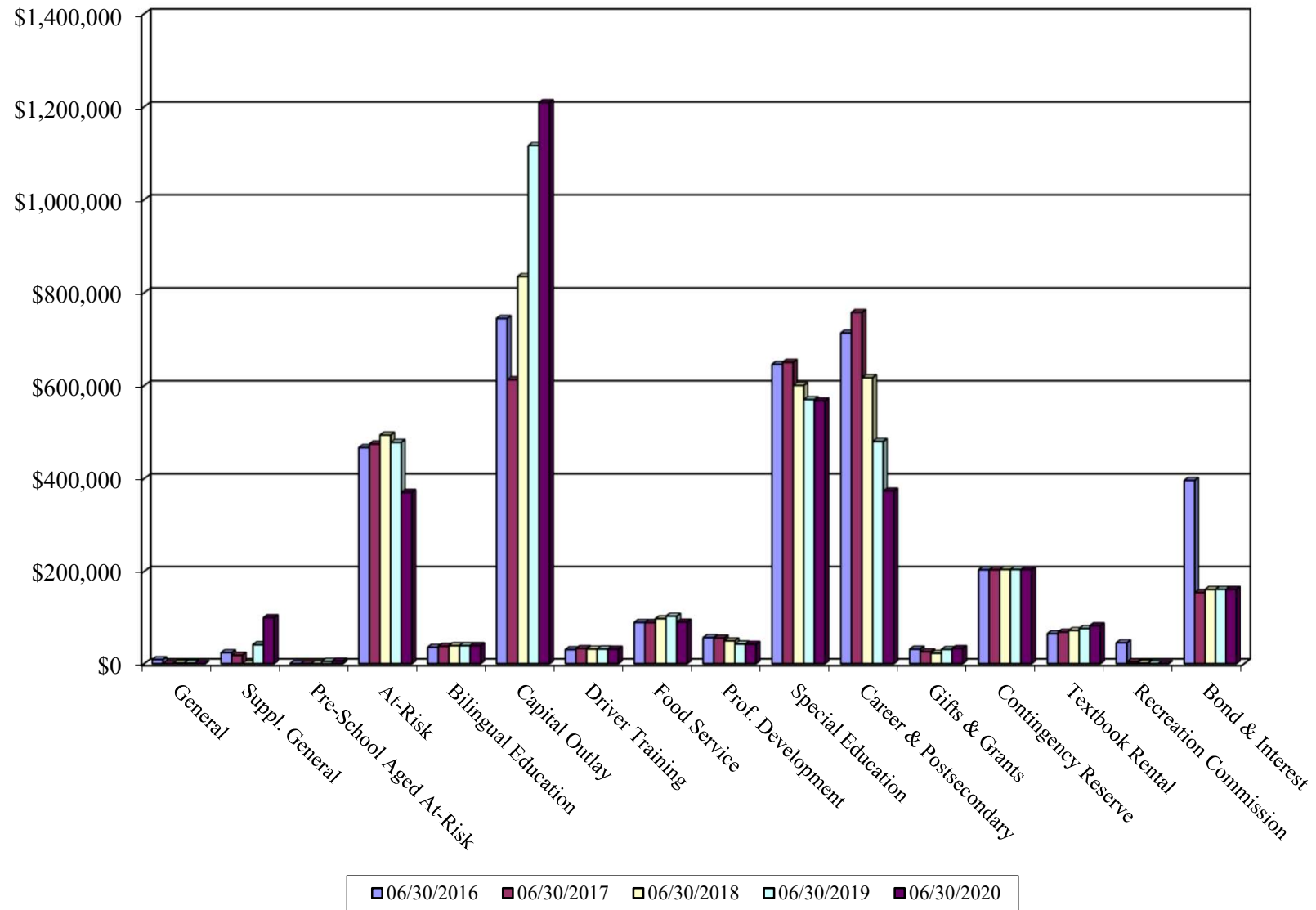
<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>
Stafford Elementary School (Cont'd.):			
Wolf Creek 2007 Grant for Excellence	912.16	0.00	0.00
South Central Comm. Foundation Grant	129.07	0.00	0.00
Crisis Bag Grant-GBCF	51.30	0.00	0.00
Fall 2012 Mini Grant	11.14	0.00	0.00
Monsanto Grant	2.26	0.00	0.00
BCBS Grants	1,471.12	0.00	0.00
Golden Belt Grants	<u>293.43</u>	<u>0.00</u>	<u>0.00</u>
Total Stafford Elementary School	<u>9,690.62</u>	<u>0.00</u>	<u>32,646.45</u>
Total District Activity Funds	<u>\$ 33,465.36</u>	<u>\$ 0.00</u>	<u>\$ 153,828.10</u>

## Schedule 4

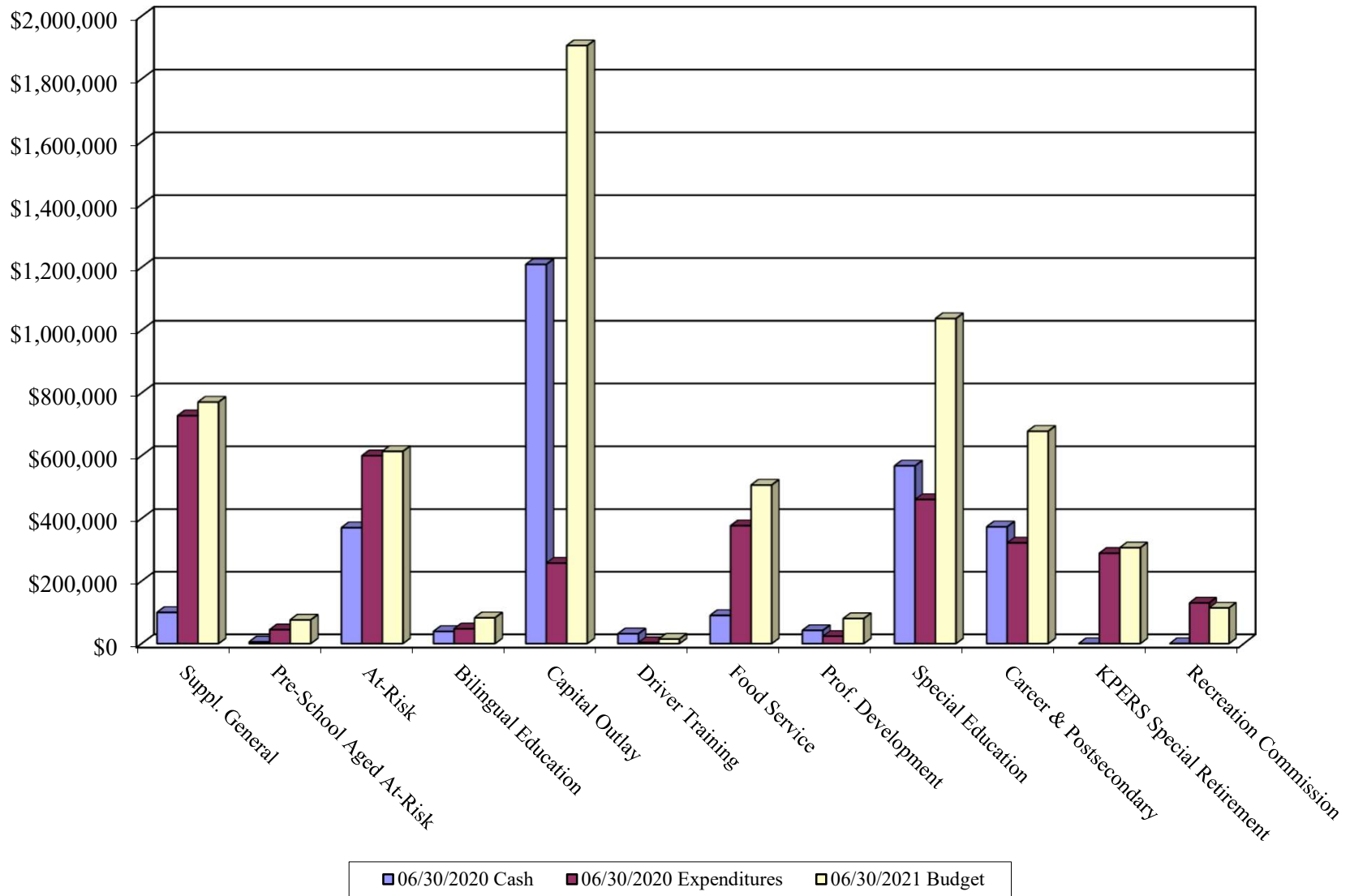
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
0.00	912.16	0.00	912.16
0.00	129.07	0.00	129.07
0.00	51.30	0.00	51.30
0.00	11.14	0.00	11.14
0.00	2.26	0.00	2.26
5.95	1,465.17	0.00	1,465.17
0.00	293.43	0.00	293.43
<u>26,394.45</u>	<u>15,942.62</u>	<u>0.00</u>	<u>15,942.62</u>
<u>\$ 143,421.32</u>	<u>\$ 43,872.14</u>	<u>\$ 0.00</u>	<u>\$ 43,872.14</u>

## **SUPPLEMENTARY INFORMATION**

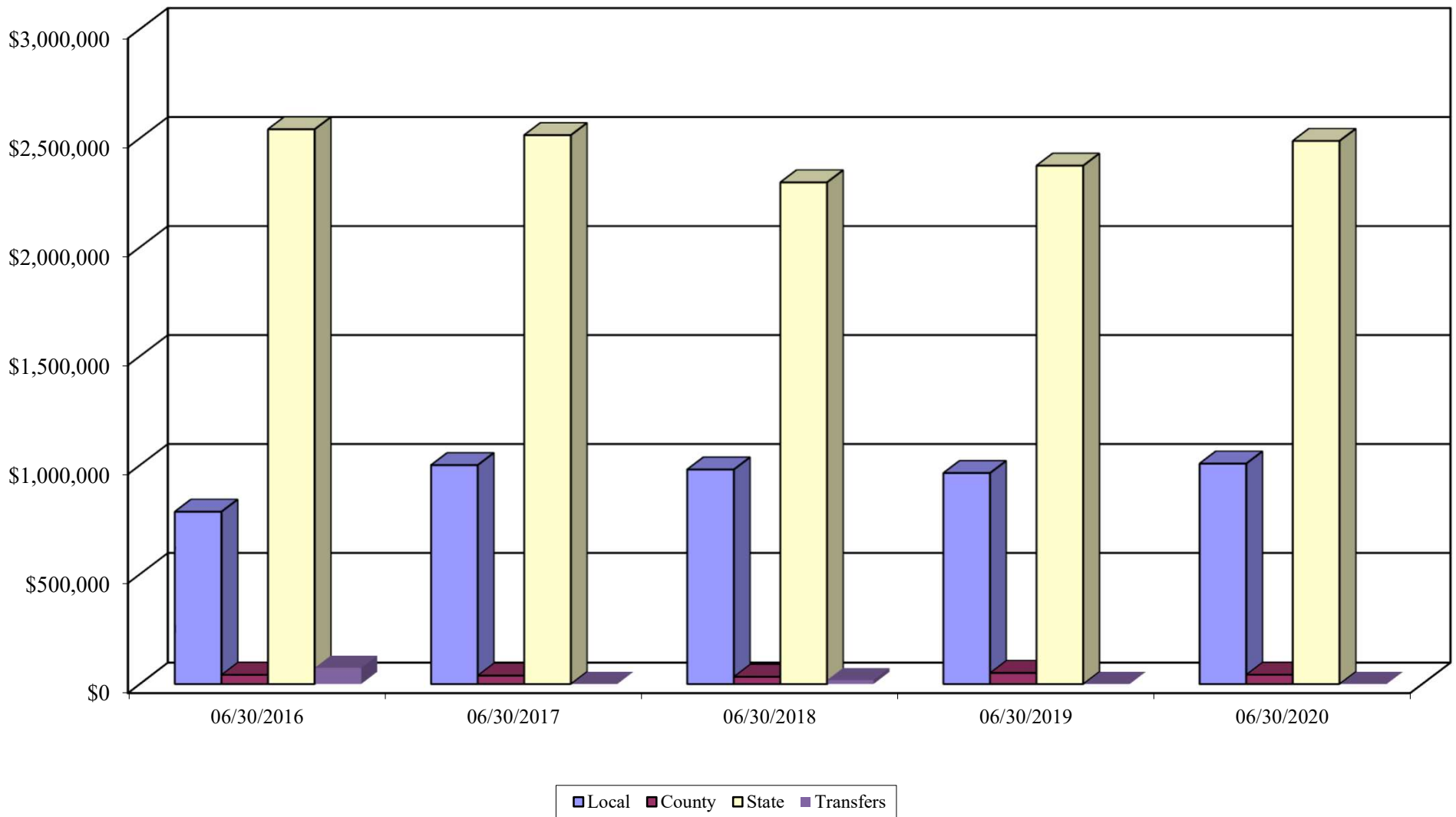
**Unified School District No. 349**  
**Stafford, Kansas**  
**Unencumbered Cash Balances - Selected Funds**



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

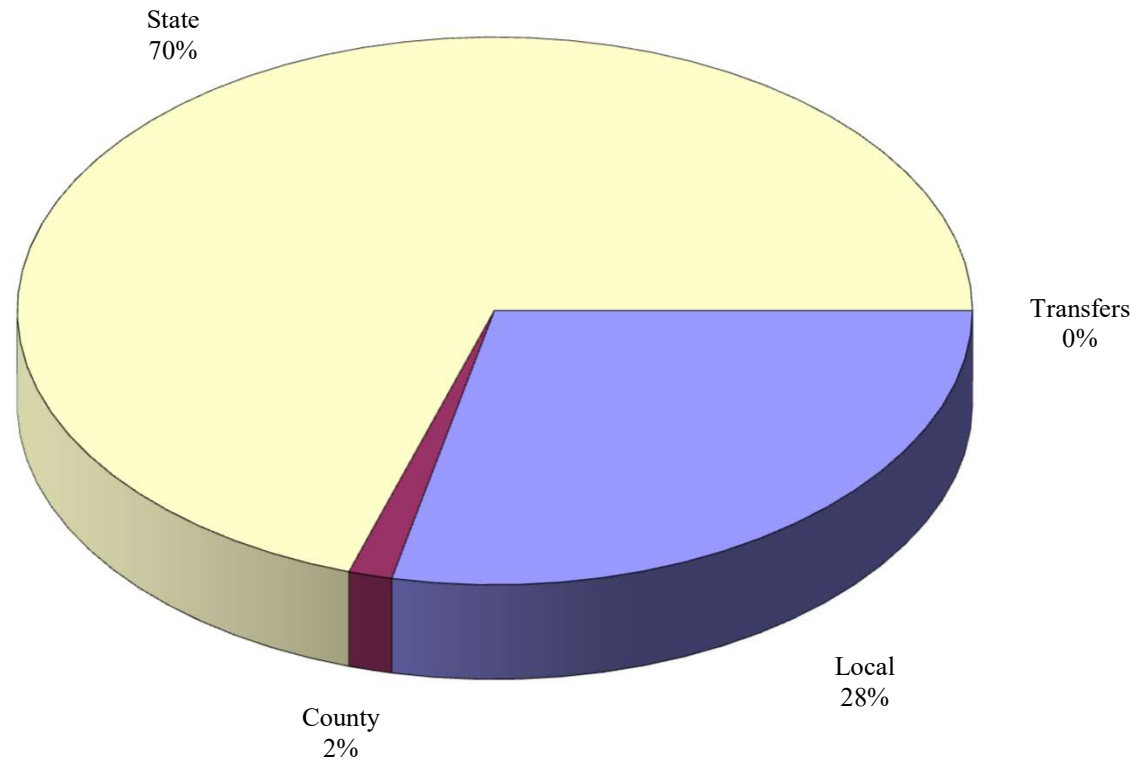


**Unified School District No. 349**  
**Stafford, Kansas**  
**General & Supplemental General Fund Receipts**



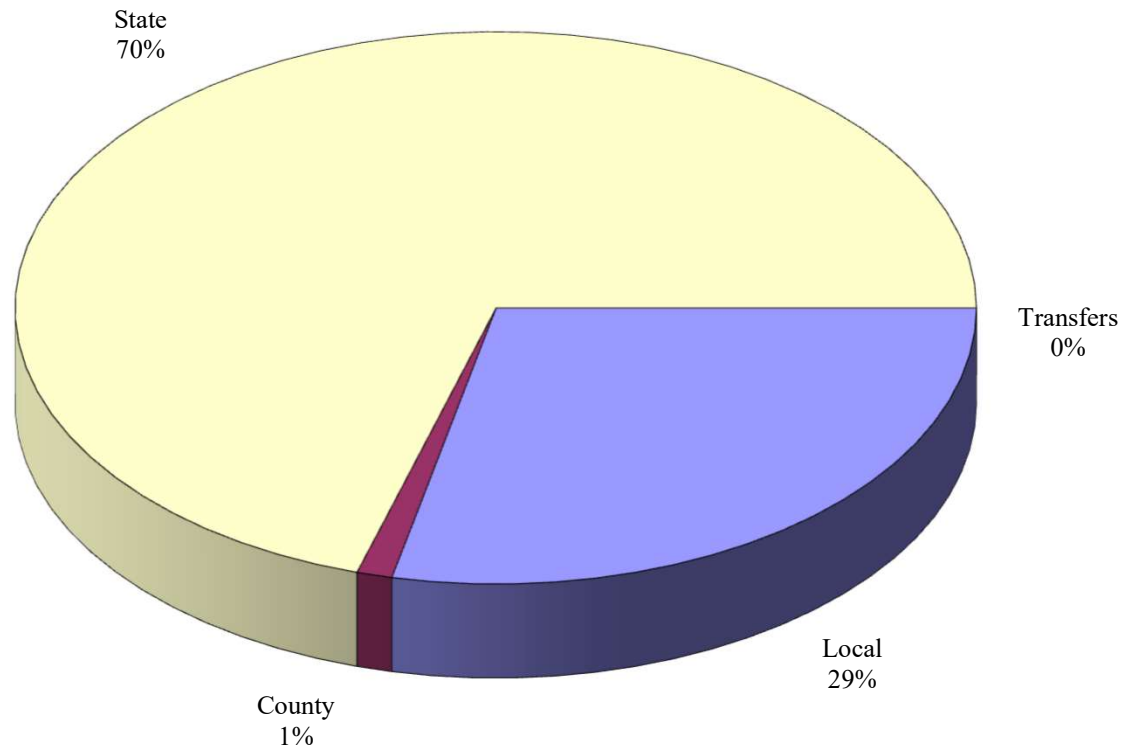


**Unified School District No. 349**  
**Stafford, Kansas**  
**General & Supplemental General Fund Receipts**



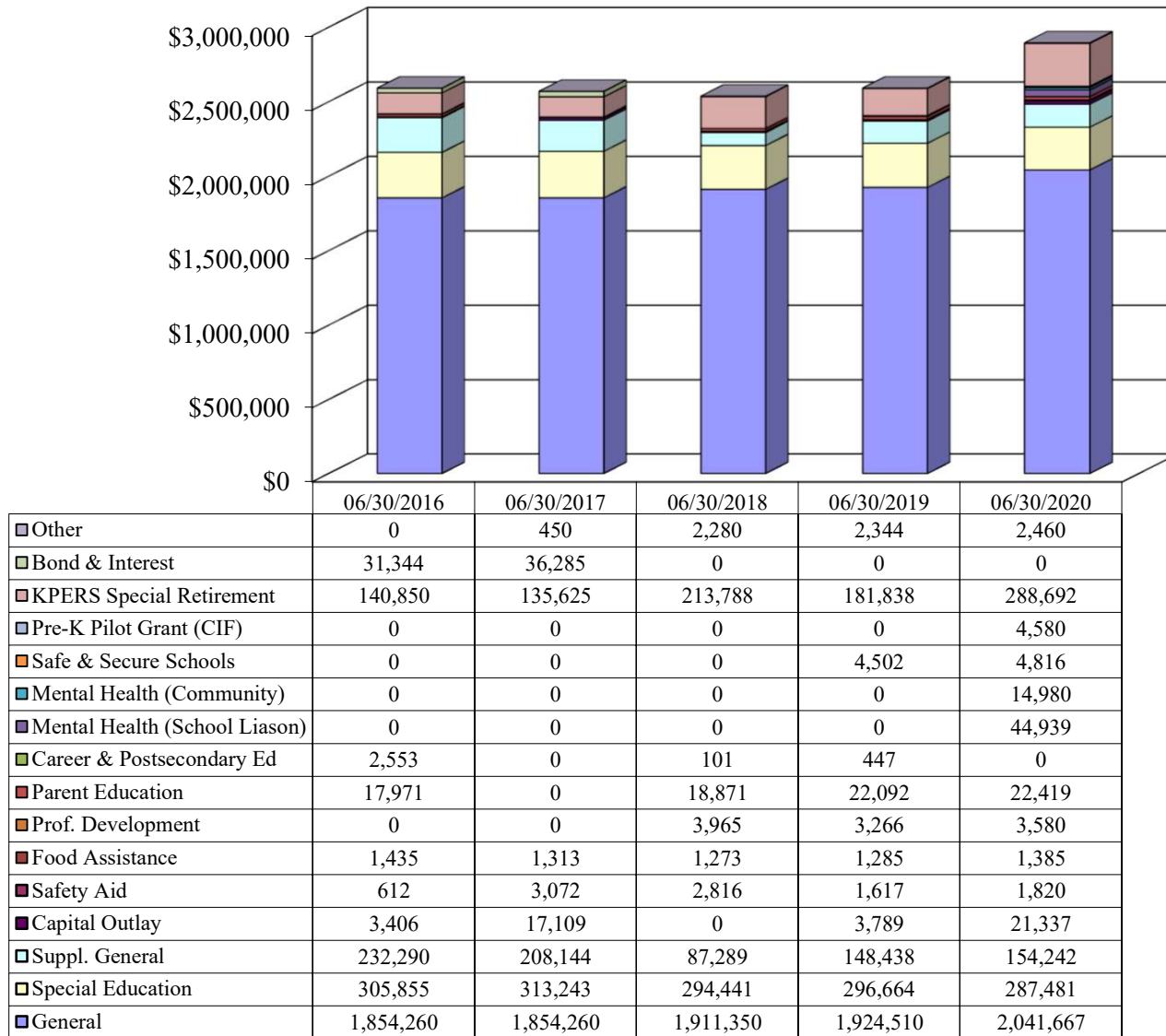
**06/30/2019**

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

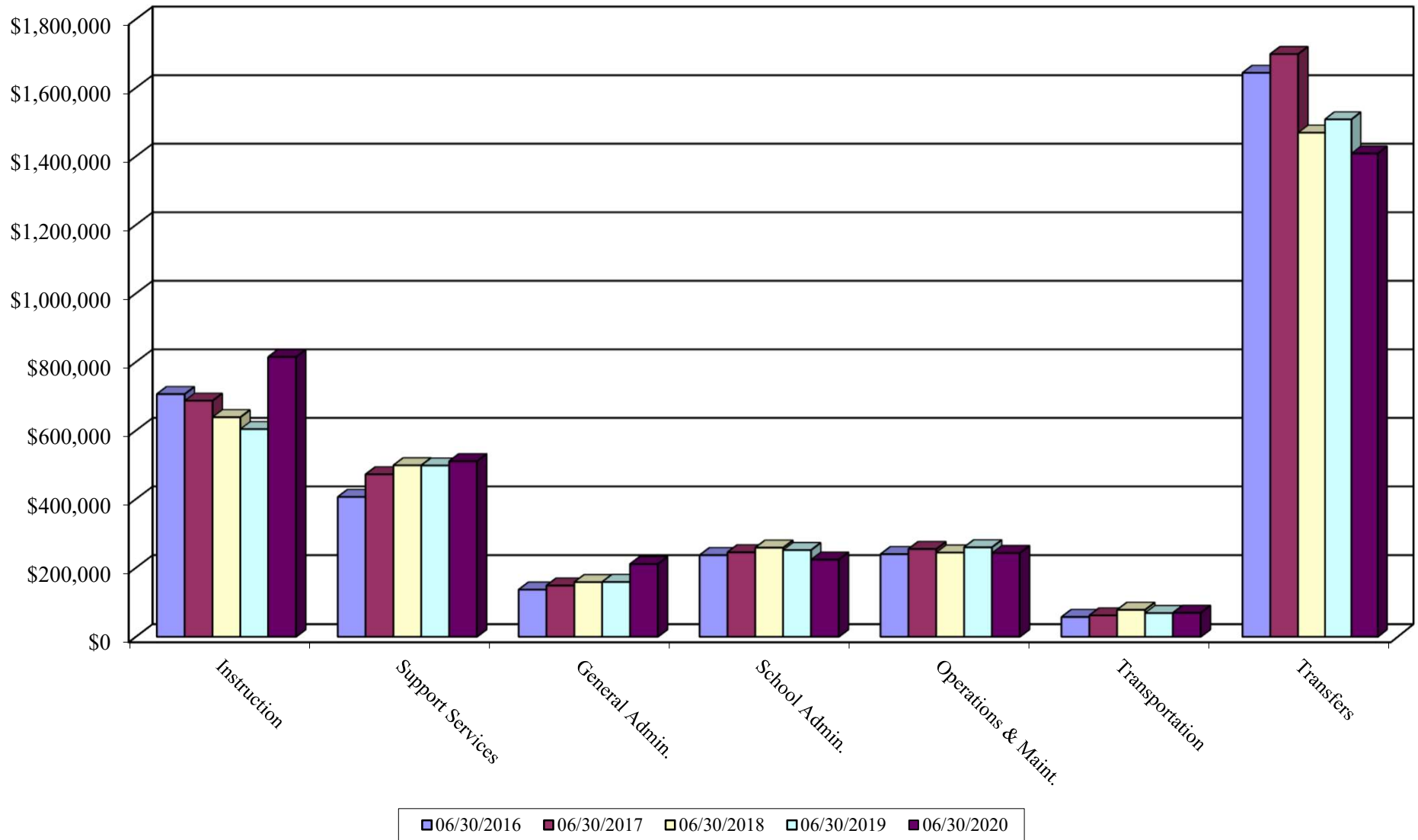


**06/30/2020**

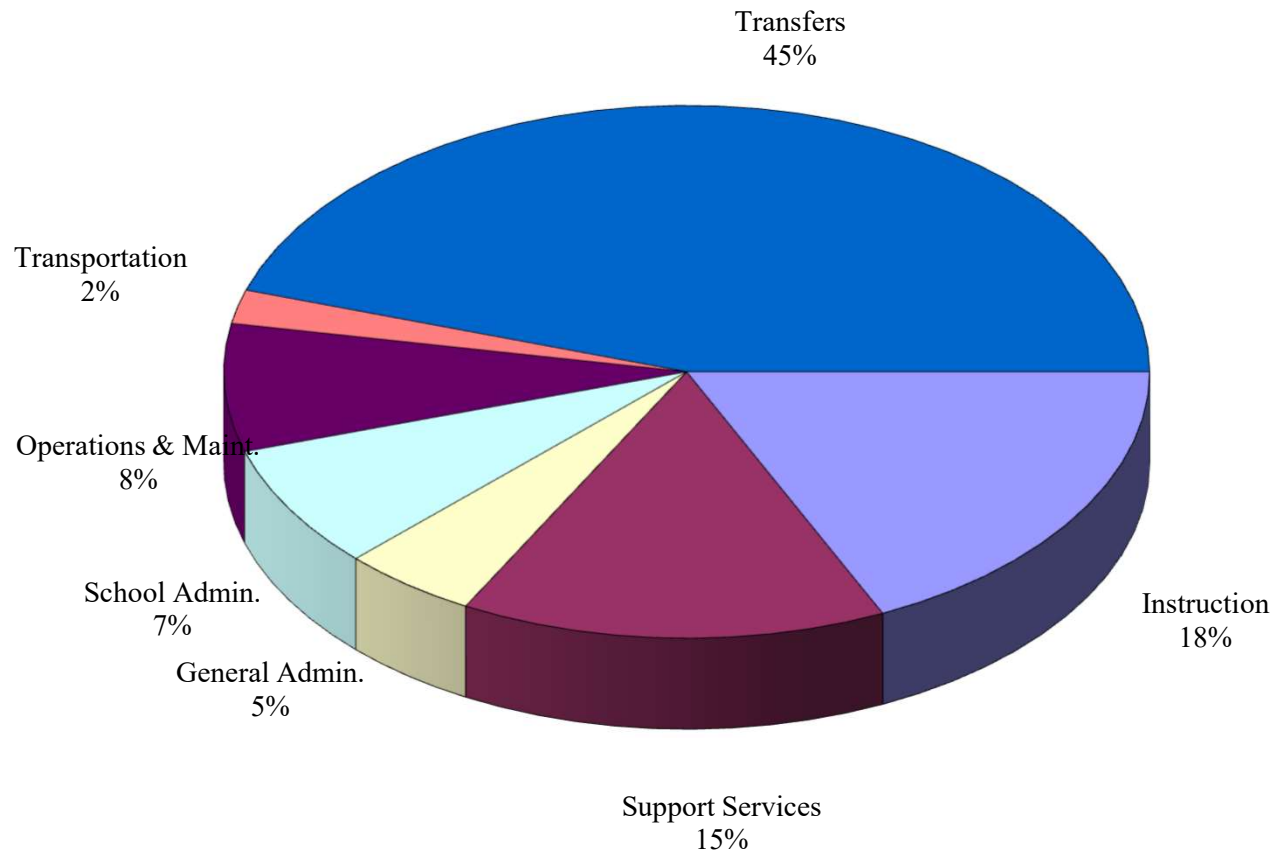
**Unified School District No. 349**  
**Stafford, Kansas**  
**State Aid**



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

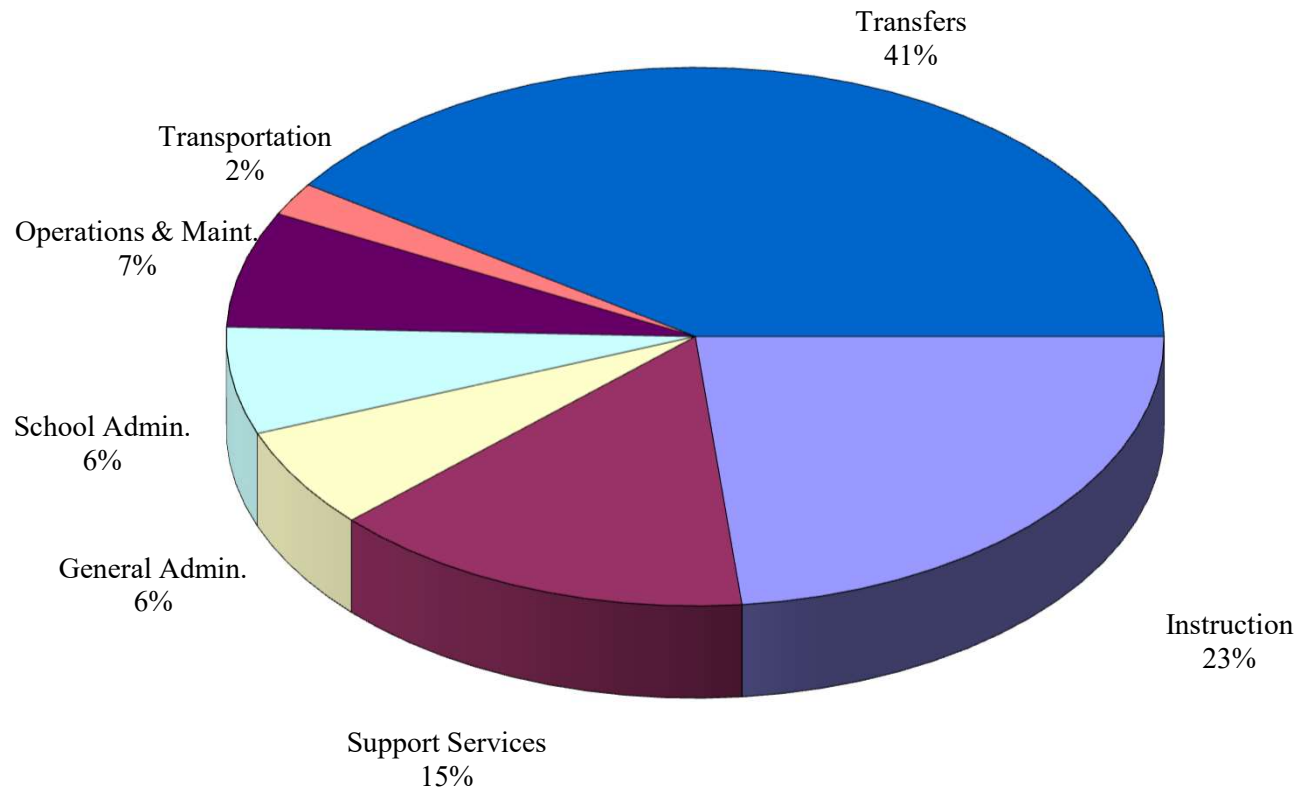


**Unified School District No. 349  
Stafford, Kansas  
General & Supplemental General Fund Expenditures**



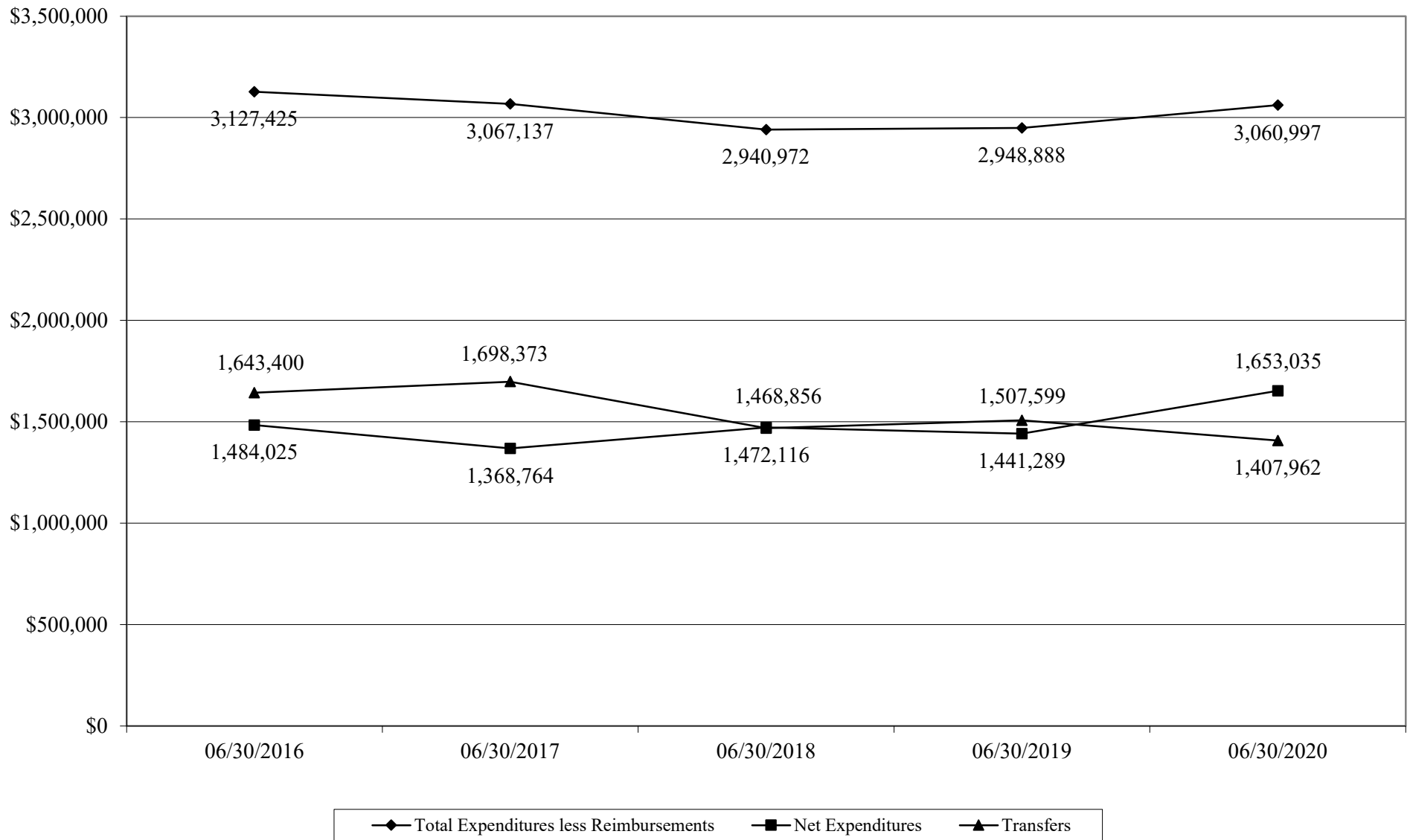
**06/30/2019**

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

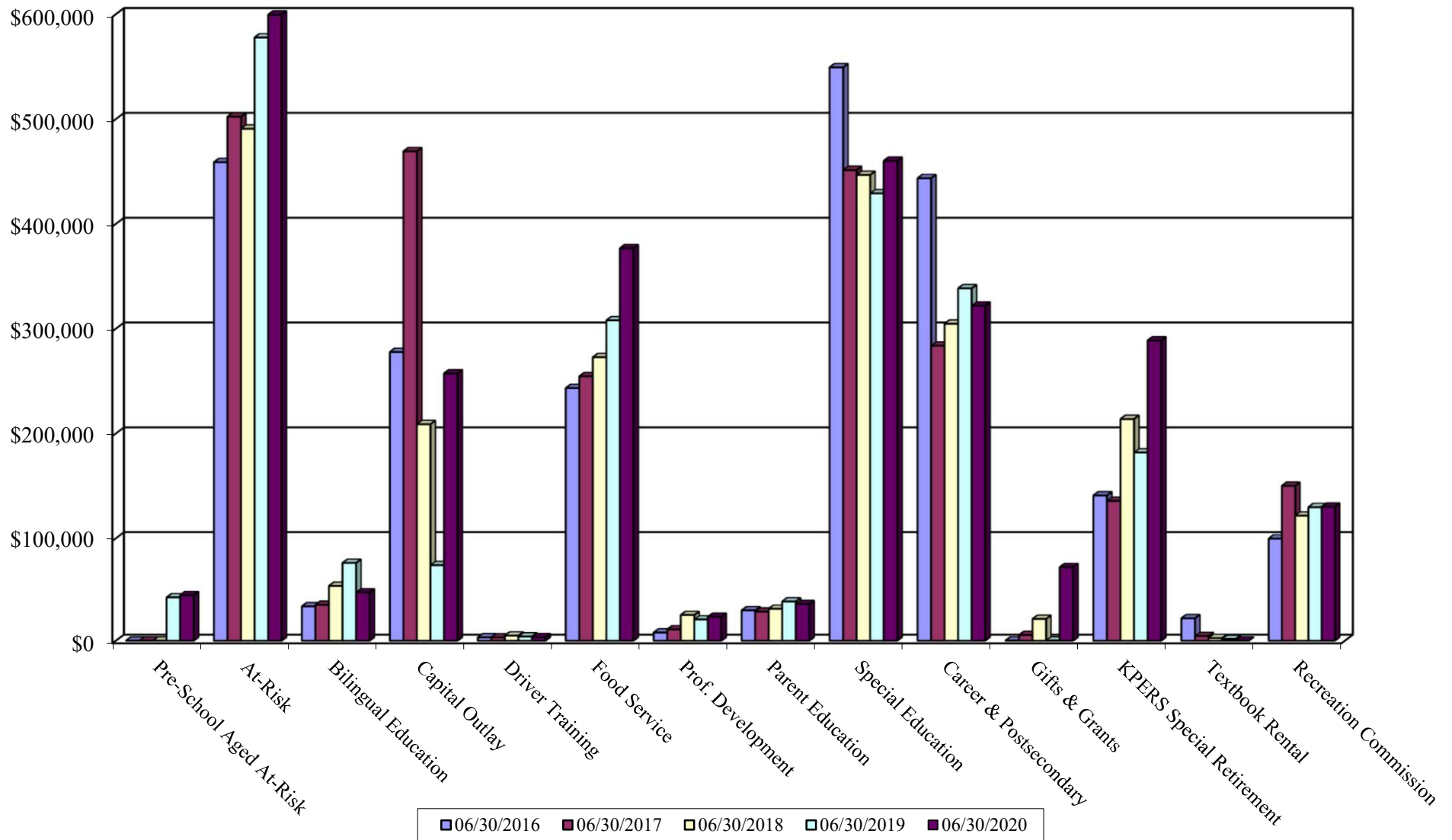


**06/30/2020**

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

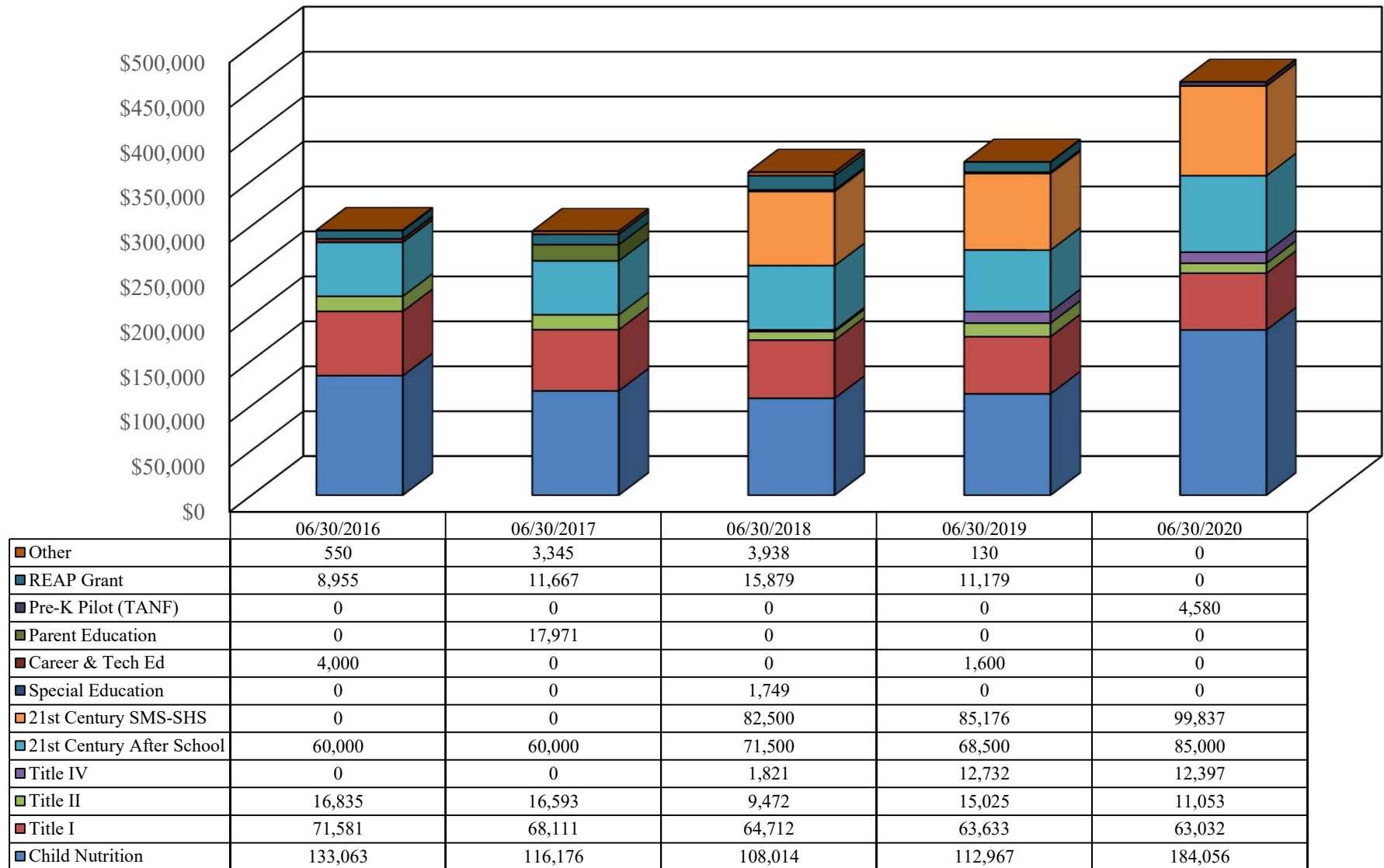


**Unified School District No. 349**  
**Stafford, Kansas**  
**Special Purpose Fund Expenditures - Selected Funds**

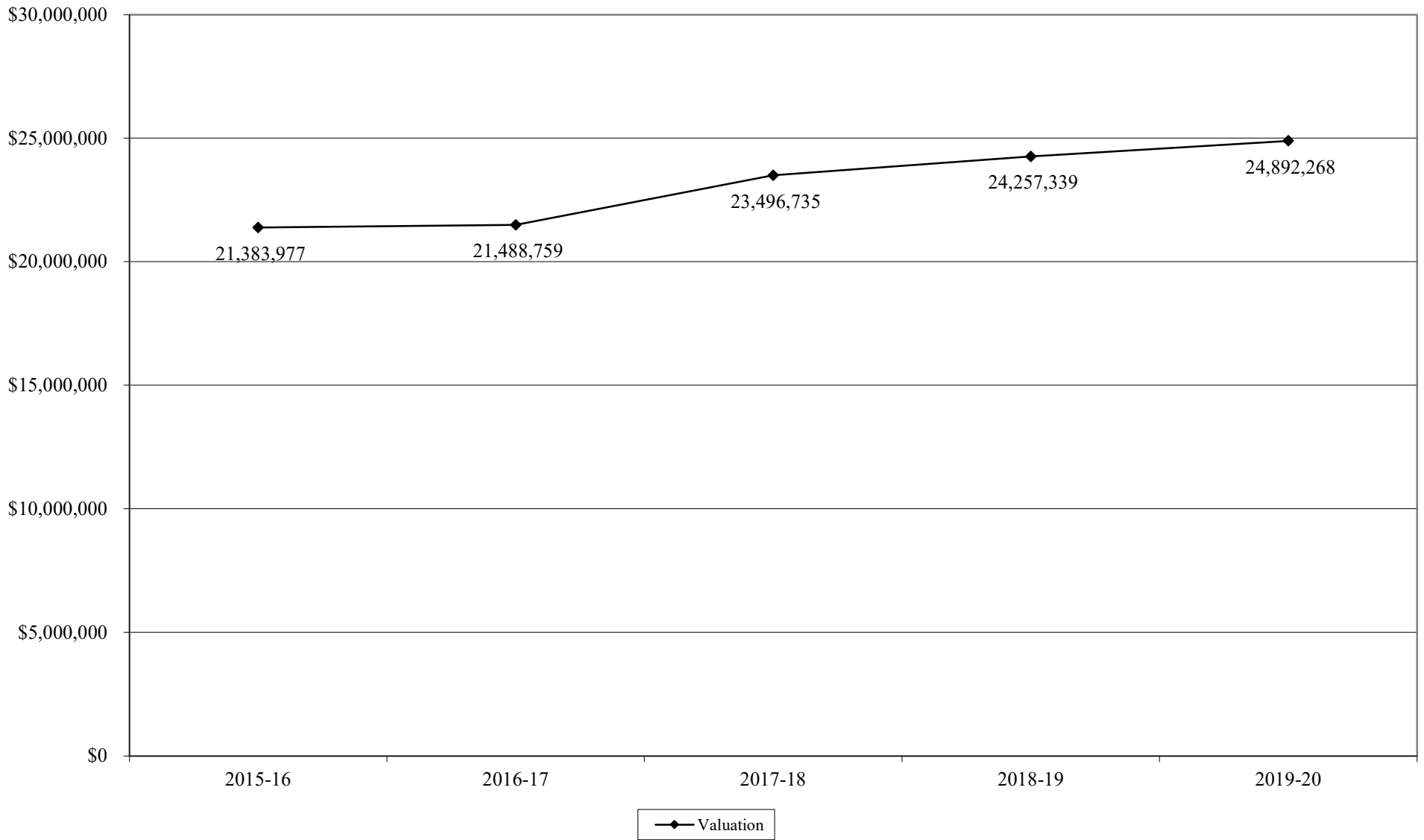




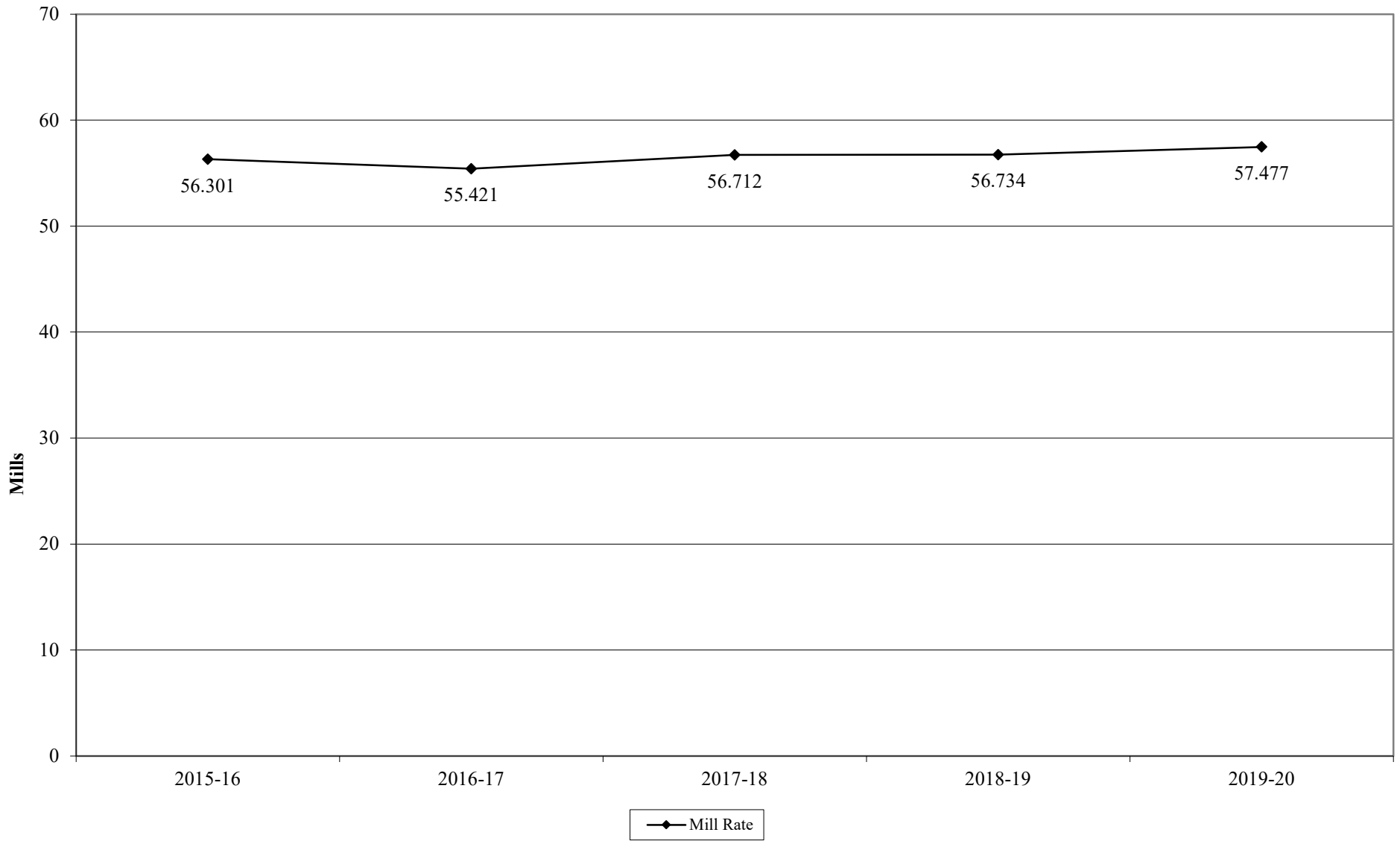
**Unified School District No. 349**  
**Stafford, Kansas**  
**Federal Aid**



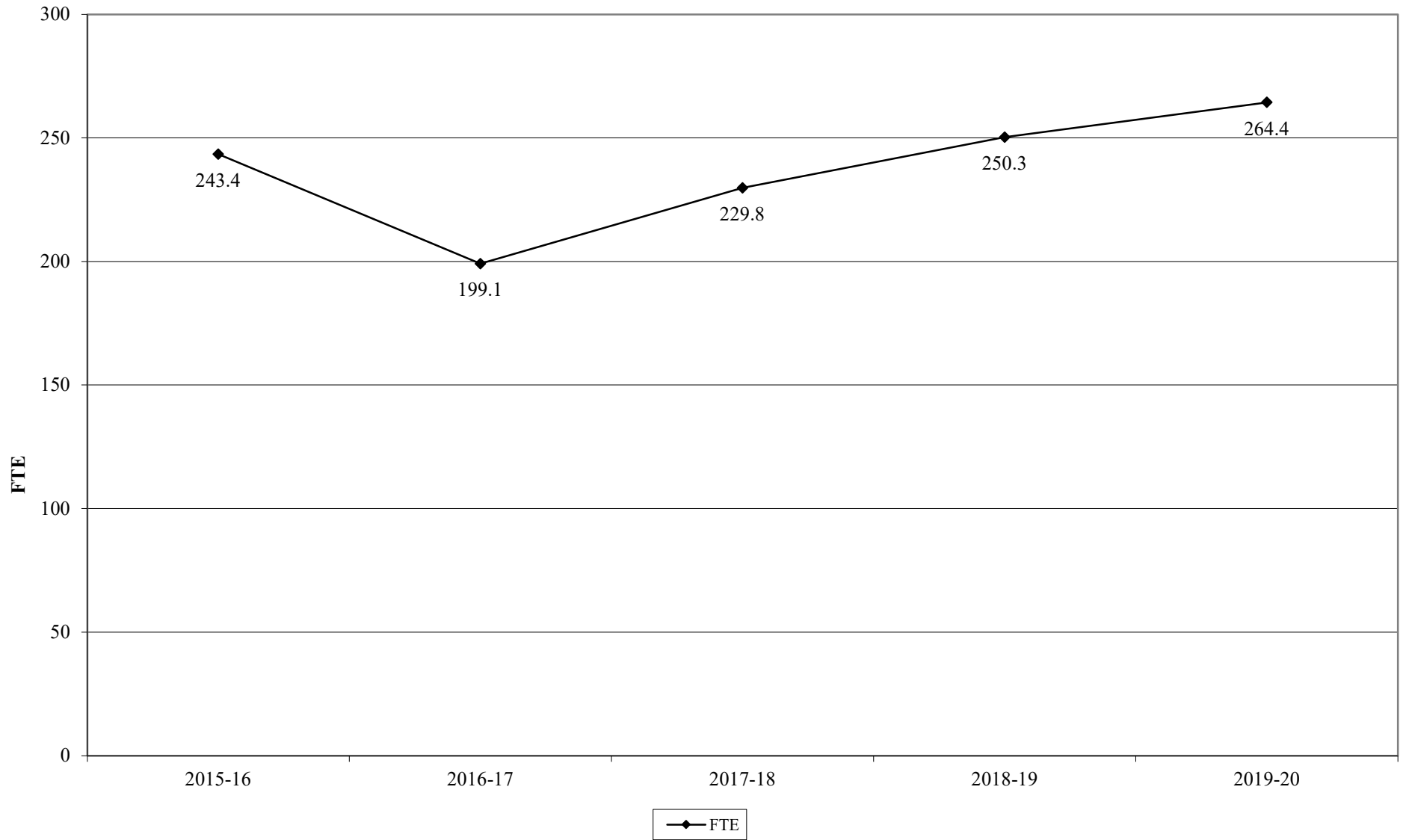
**Unified School District No. 349**  
**Stafford, Kansas**  
**Valuation**



**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**

