UNIFIED SCHOOL DISTRICT NO. 349
Stafford, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2023

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, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 349
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, 2023 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 matter 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 Unified School District No. 349 as of June 30, 2023, 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 Unified School District No. 349 as of June 30, 2023, 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), the *Kansas Municipal Audit and Accounting Guide* (KMAAG) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 349 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 Unified School District No. 349 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 Unified School District No. 349'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.

Auditor's 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, KMAAG and *Government Auditing Standars* 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, KMAAG 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 Unified School District No. 349'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 Unified School District No. 349'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 schedule 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 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*. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statement. The graphical analysis is presented for purposes of additional analysis and is not a required part of the basic 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, 2022 (not presented herein), and have issued our report thereon dated November 30, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2023 on our consideration of Unified School District No. 349's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 349's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Unified School District No. 349's internal control over financial reporting and compliance.

VonFeldt, Bauer & VonFeldt, Chtd.

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

November 3, 2023

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.00	$ 0.00
Supplemental General Fund	99,956.64	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	9,845.62	0.00
At-Risk Fund	192,141.08	0.00
Bilingual Education Fund	42,013.32	0.00
Capital Outlay Fund	255,528.26	0.00
Driver Training Fund	30,762.85	0.00
Food Service Fund	61,528.98	0.00
Professional Development Fund	40,639.75	0.00
Parent Education Fund	30,477.52	0.00
Special Education Fund	524,667.26	0.00
Career & Postsecondary Education Fund	390,915.67	0.00
Gifts and Grants Fund	2,011.54	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	111,918.71	0.00
Textbook Rental Fund	62,495.94	0.00
Recreation Commission Fund	4,385.13	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	153.51	0.00
REAP Grant Fund	0.00	0.00
21st Century After School Fund	0.00	0.00
21st Century SMS-SHS Fund	0.00	0.00
KDHE Bullying Fund	206.47	0.00
ESSER Grant Fund	(474,352.64)	0.00
Early Childhood Block Grant Fund	(31,676.49)	0.00
Kansas Preschool Pilot Grant Fund	(13,985.00)	0.00
SPARKS Grant Fund	0.00	0.00
District Activity Funds	53,805.22	0.00
Bond and Interest Funds:		
Bond and Interest Fund	0.00	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 1,393,439.34	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 3,251,479.13	$ 3,251,479.13	$ 0.00	$ 24,000.00	$ 24,000.00
789,882.80	820,115.00	69,724.44	0.00	69,724.44
58,000.00	57,457.59	10,388.03	0.00	10,388.03
503,207.64	578,311.38	117,037.34	0.00	117,037.34
7,000.00	22,373.76	26,639.56	0.00	26,639.56
635,667.35	346,737.58	544,458.03	145,258.87	689,716.90
2,150.00	2,075.00	30,837.85	0.00	30,837.85
338,124.27	373,151.41	26,501.84	0.00	26,501.84
15,167.00	18,879.02	36,927.73	0.00	36,927.73
34,236.00	37,038.88	27,674.64	0.00	27,674.64
442,968.00	536,151.22	431,484.04	0.00	431,484.04
403,662.46	420,267.66	374,310.47	0.00	374,310.47
293,273.55	332,203.80	(36,918.71)	0.00	(36,918.71)
338,700.53	338,700.53	0.00	0.00	0.00
0.00	0.00	111,918.71	0.00	111,918.71
45,727.92	6,894.17	101,329.69	0.00	101,329.69
133,205.55	133,205.68	4,385.00	0.00	4,385.00
66,624.00	66,624.00	0.00	0.00	0.00
8,733.00	8,733.00	0.00	0.00	0.00
13,387.00	13,387.00	0.00	0.00	0.00
3,402.00	1,949.94	1,605.57	0.00	1,605.57
10,998.00	10,998.00	0.00	0.00	0.00
96,278.42	94,984.74	1,293.68	0.00	1,293.68
77,434.98	77,434.98	0.00	0.00	0.00
0.00	0.00	206.47	0.00	206.47
177,774.00	91,588.36	(388,167.00)	380,000.00	(8,167.00)
26,106.22	2,372.00	(7,942.27)	0.00	(7,942.27)
45,115.00	31,130.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
190,277.78	173,894.88	70,188.12	0.00	70,188.12
123,173.90	0.00	123,173.90	0.00	123,173.90
$ 8,131,756.50	$ 7,848,138.71	$ 1,677,057.13	$ 549,258.87	$ 2,226,316.00

NOW Accounts	$ 464,173.28
Certificates of Deposit	1,801,243.00
Total Cash	2,265,416.28
Agency Funds per Schedule 3	(39,100.28)
Total Reporting Entity (Excluding Agency Funds)	$ 2,226,316.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2023

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.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. 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 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. The budget was amended for the following funds: General Fund, At-Risk Fund, Special Education Fund and KPERS Special Retirement Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison 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. Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

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

Gifts and Grants Fund	21st Century After School Fund
Contingency Reserve Fund	21st Century SMS-SHS Fund
Textbook Rental Fund	KDHE Bullying Fund
Title I Fund	ESSER Grant Fund
Title II-A Fund	Early Childhood Block Grant Fund
Title IV Fund	Kansas Preschool Pilot Grant Fund
Carl Perkins Fund	SPARKS Grant Fund
REAP Grant Fund	District Activity Funds

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

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

The Gifts and Grants Fund, ESSER Grant Fund and Early Childhood Block Grant Fund showed a negative ending unencumbered cash balance of $36,918.71, $388,167.00, and $7,942.27, respectively, for the year ended June 30, 2023. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statues, therefore, are not deemed to be in violation of the Kansas cash basis law.

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, 2023.

At June 30, 2023 the District's carrying amount of deposits was $2,265,416.28 and the bank balance was $2,653,457.14 The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $251,059.86 was covered by federal depository insurance, and $2,402,397.28 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed valuation of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2023, the statutory limit for the District was $3,542,281.82. The outstanding bond principal represents 1.98% of the District's valuation.

Note 6 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Finance leases:				
Energy Conservation Equipment	1.588%	12/15/2021	$ 565,130.00	2/15/2032
Total Contractual Indebtedness				

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

	06/30/2024	06/30/2025	06/30/2026
Principal:			
Finance leases	$ 53,704.03	$ 54,594.23	$ 55,478.57
Total Principal	53,704.03	54,594.23	55,478.57
Interest:			
Finance leases	7,760.97	6,870.77	5,986.43
Total Interest	7,760.97	6,870.77	5,986.43
Total principal and interest	$ 61,465.00	$ 61,465.00	$ 61,465.00

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 553,527.96	$ 0.00	$ 52,867.98	$ 500,659.98	$ 8,597.02
$ 553,527.96	$ 0.00	$ 52,867.98	$ 500,659.98	$ 8,597.02

06/30/2027	06/30/2028	06/30/2029 - 06/30/2033	Total
$ 56,377.20	$ 57,279.91	$ 223,226.04	$ 500,659.98
56,377.20	57,279.91	223,226.04	500,659.98
5,087.80	4,185.09	7,267.64	37,158.70
5,087.80	4,185.09	7,267.64	37,158.70
$ 61,465.00	$ 61,465.00	$ 230,493.68	$ 537,818.68

Note 7 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	$ 10,000.00
General	At-Risk	K.S.A. 72-5167	383,207.64
General	Food Service	K.S.A. 72-5167	40,000.00
General	Special Education	K.S.A. 72-5167	301,550.00
General	Career & Postsecondary Education	K.S.A. 72-5167	8,392.93
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	48,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	120,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	7,000.00
Supplemental General	Driver Training	K.S.A. 72-5143	2,000.00
Supplemental General	Food Service	K.S.A. 72-5143	49,070.00
Supplemental General	Professional Development	K.S.A. 72-5143	12,000.00
Supplemental General	Parent Education	K.S.A. 72-5143	12,000.00
Supplemental General	Special Education	K.S.A. 72-5143	136,045.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	393,000.00
Supplemental General	Textbook Rental	K.S.A. 72-5143	41,000.00

Note 8 - 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.

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, 2023.

Compensated Absences . Employees who are on a 12 month contract will be entitled to two-weeks vacation with regular wages after one full year of employment and three-weeks vacation after ten full years of employment. Vacation leave that is not used by the end of each contract year shall be lost, therefore, there is no liability for unused vacation time as of June 30, 2023.

Classified Sick Leave:
Teachers and employees who are on a 12 month contract will be granted ten days sick leave at the beginning of each school year. All sick leave which is not used by the employee will be allowed to accumulate until sixty days plus the contract year's ten days are accumulated. A certification of incapacity to teach may be required after five consecutive days of sick leave. A maximum of sixty-five (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 sixty-five (65) days for each qualified individual, will be paid to the eligible teacher at the rate of $60.00 per day. This shall be paid at the end of the teaching year or in the June paycheck. 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.

Note 8 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

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

The potential liability for unused sick leave as of June 30, 2023 and 2022 is $325.00 and $317.50, respectively, which is a net change of $7.50.

Note 9 - 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions . K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

Note 9 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $338,700.53 for the year ended June 30, 2023.

Net Pension Liability . At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,346,910. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10 - 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 11 - RISK MANAGEMENT

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

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

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

Note 12 - 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, 2023 rent expenditures were $6,930.02. 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, 2023 rent expenditures were $6,415.00. These expenditures were made from the Career & Postsecondary Education Fund.

The District has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2023 rent expenditures were $1,182.10. These expenditures were made from the General Fund.

Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 3, 2023 and does not believe any events have occurred which affect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 2,737,990.00	$ (13,466.00)
Supplemental General Fund	820,115.00	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	64,846.00	XXXXXXXX
At-Risk Fund	623,356.00	XXXXXXXX
Bilingual Education Fund	62,014.00	XXXXXXXX
Capital Outlay Fund	934,250.00	XXXXXXXX
Driver Training Fund	6,660.00	XXXXXXXX
Food Service Fund	413,974.00	XXXXXXXX
Professional Development Fund	26,166.00	XXXXXXXX
Parent Education Fund	38,548.00	XXXXXXXX
Special Education Fund	992,103.00	XXXXXXXX
Career & Postsecondary Education Fund	763,555.00	XXXXXXXX
KPERS Special Retirement Fund	338,711.00	XXXXXXXX
Recreation Commission Fund	134,000.00	XXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	61,465.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 526,955.38	$ 3,251,479.38	$ 3,251,479.13	$ (0.25)
0.00	820,115.00	820,115.00	0.00
0.00	64,846.00	57,457.59	(7,388.41)
0.00	623,356.00	578,311.38	(45,044.62)
0.00	62,014.00	22,373.76	(39,640.24)
0.00	934,250.00	346,737.58	(587,512.42)
0.00	6,660.00	2,075.00	(4,585.00)
0.00	413,974.00	373,151.41	(40,822.59)
0.00	26,166.00	18,879.02	(7,286.98)
0.00	38,548.00	37,038.88	(1,509.12)
0.00	992,103.00	536,151.22	(455,951.78)
0.00	763,555.00	420,267.66	(343,287.34)
0.00	338,711.00	338,700.53	(10.47)
0.00	134,000.00	133,205.68	(794.32)
0.00	61,465.00	0.00	(61,465.00)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 3,095.65	$ 5,573.75	$ 3,000.00	$ 2,573.75
Local Sources:				
Reimbursements	415,358.59	526,955.38	0.00	526,955.38
State Aid:				
General State Aid	2,194,957.00	2,417,400.00	2,418,490.00	(1,090.00)
Special Education Aid	284,832.00	301,550.00	316,500.00	(14,950.00)
Total Receipts	2,898,243.24	3,251,479.13	$ 2,737,990.00	$ 513,489.13
Expenditures				
Instruction:				
Salaries	579,416.74	554,351.34	299,591.00	254,760.34
Employee Benefits	89,624.64	160,994.80	92,000.00	68,994.80
Purchased Professional Services	66,170.55	5,610.00	67,000.00	(61,390.00)
Other Purchased Services	155,779.75	205,663.82	150,000.00	55,663.82
Supplies	52,198.21	82,959.75	58,000.00	24,959.75
Other	9,869.64	15,072.19	6,500.00	8,572.19
Student Support Services:				
Salaries	113,856.71	127,748.81	114,300.00	13,448.81
Employee Benefits	25,272.63	27,149.58	25,400.00	1,749.58
Purchased Professional Services	25.00	0.00	50.00	(50.00)
Other Purchased Services	0.00	842.97	0.00	842.97
Supplies	3,660.89	0.00	0.00	0.00
Property (Equip & Furn)	0.00	0.00	3,700.00	(3,700.00)
Instructional Support Staff:				
Employee Benefits	7.85	0.00	0.00	0.00
Supplies	4,482.66	8,531.90	4,500.00	4,031.90
General Administration:				
Salaries	159,379.45	131,200.97	163,000.00	(31,799.03)
Employee Benefits	26,348.63	24,137.70	27,500.00	(3,362.30)
Purchased Professional Services	25,525.79	43,213.30	26,000.00	17,213.30
Other Purchased Services	3,469.00	3,761.00	3,500.00	261.00
Supplies	2,697.50	5,227.72	2,700.00	2,527.72
Property (Equip & Furn)	167.14	0.00	170.00	(170.00)
Other	33,246.28	5,914.76	10,000.00	(4,085.24)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	201,568.90	228,930.60	214,094.00	14,836.60
Employee Benefits	35,600.37	44,675.33	37,000.00	7,675.33
Purchased Professional Services	0.00	201.50	0.00	201.50
Other Purchased Services	11,753.27	8,567.62	12,000.00	(3,432.38)
Supplies	5,059.13	7,076.23	5,100.00	1,976.23
Other	48.90	0.00	50.00	(50.00)
Central Services:				
Salaries	47,039.83	65,047.04	50,000.00	15,047.04
Employee Benefits	393,272.39	459,070.71	395,900.00	63,170.71
Operations & Maintenance:				
Employee Benefits	2,462.62	7,153.79	0.00	7,153.79
Purchased Professional Services	15,495.18	24,247.96	16,000.00	8,247.96
Purchased Property Services	17,970.33	14,943.47	18,200.00	(3,256.53)
Other Purchased Services	35,419.43	53,322.20	35,500.00	17,822.20
Supplies	115,674.68	115,936.89	116,600.00	(663.11)
Other	378.03	0.00	400.00	(400.00)
Transportation Supervision:				
Salaries	4,685.18	4,601.01	4,700.00	(98.99)
Employee Benefits	1,075.98	2,043.92	1,100.00	943.92
Vehicle Operating Services:				
Salaries	20,981.43	24,975.19	21,000.00	3,975.19
Employee Benefits	12,137.63	900.09	12,200.00	(11,299.91)
Other Purchased Services	12,987.00	12,111.00	13,000.00	(889.00)
Supplies	12,273.13	16,349.04	12,300.00	4,049.04
Other	3,021.05	1,066.65	3,100.00	(2,033.35)
Vehicle Maintenance Services:				
Purchased Property Services	7,736.46	7,541.87	7,800.00	(258.13)
Equipment	6,478.42	7,185.84	6,500.00	685.84
Operating Transfers:				
To Preschool-Aged At-Risk	0.00	10,000.00	0.00	10,000.00
To At-Risk	177,416.00	383,207.64	345,035.00	38,172.64
To Food Service	0.00	40,000.00	40,000.00	0.00
To Special Education	284,832.00	301,550.00	316,500.00	(14,950.00)
To Career & Postsecondary Education	33,152.37	8,392.93	0.00	8,392.93
To Contingency Reserve	88,524.47	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(13,466.00)	13,466.00
Legal General Fund Budget	2,898,243.24	3,251,479.13	2,724,524.00	526,955.13

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Adjustment for Qualifying Budget Credits			526,955.38	(526,955.38)
Total Expenditures	2,898,243.24	3,251,479.13	$ 3,251,479.38	$ (0.25)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 506,347.37	$ 449,073.98	$ 382,030.00	$ 67,043.98
Delinquent Tax	2,804.39	7,023.31	10,475.00	(3,451.69)
Motor Veh./16-20M Veh. Tax	37,133.28	34,826.41	28,579.00	6,247.41
Recreational Vehicle Tax	1,026.05	848.62	684.00	164.62
Commercial Vehicle Tax	2,362.39	2,048.48	2,327.00	(278.52)
State Aid:				
Supplemental State Aid	257,706.00	296,062.00	296,062.00	0.00
Total Receipts	807,379.48	789,882.80	$ 720,157.00	$ 69,725.80
Expenditures				
Operating Transfers:				
To Preschool-Aged At-Risk	0.00	48,000.00	35,000.00	13,000.00
To At-Risk	209,549.15	120,000.00	100,000.00	20,000.00
To Bilingual Education	36,000.00	7,000.00	20,000.00	(13,000.00)
To Driver Training	0.00	2,000.00	10,000.00	(8,000.00)
To Food Service	64,701.30	49,070.00	49,070.00	0.00
To Professional Development	12,000.00	12,000.00	15,000.00	(3,000.00)
To Parent Education	12,000.00	12,000.00	15,000.00	(3,000.00)
To Special Education	172,373.92	136,045.00	136,045.00	0.00
To Career & Postsecondary Education	228,448.10	393,000.00	390,000.00	3,000.00
To Textbook & Student Materials	34,659.53	41,000.00	50,000.00	(9,000.00)
Total Expenditures	769,732.00	820,115.00	$ 820,115.00	$ 0.00
Receipts Over (Under) Expenditures	37,647.48	(30,232.20)		
Unencumbered Cash, Beginning	62,309.16	99,956.64		
Unencumbered Cash, Ending	$ 99,956.64	$ 69,724.44		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 0.00	$ 0.00	$ 20,000.00	$ (20,000.00)
Operating Transfers:				
From General	0.00	10,000.00	0.00	10,000.00
From Supplemental General	0.00	48,000.00	35,000.00	13,000.00
Total Receipts	0.00	58,000.00	$ 55,000.00	$ 3,000.00
Expenditures				
Instruction:				
Salaries	0.00	50,000.00	57,846.00	(7,846.00)
Employee Benefits	0.00	7,208.25	7,000.00	208.25
Supplies	0.00	249.34	0.00	249.34
Total Expenditures	0.00	57,457.59	$ 64,846.00	$ (7,388.41)
Receipts Over (Under) Expenditures	0.00	542.41		
Unencumbered Cash, Beginning	9,845.62	9,845.62		
Unencumbered Cash, Ending	$ 9,845.62	$ 10,388.03		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 177,416.00	$ 383,207.64	$ 345,035.00	$ 38,172.64
From Supplemental General	209,549.15	120,000.00	100,000.00	20,000.00
Total Receipts	386,965.15	503,207.64	$ 445,035.00	$ 58,172.64
Expenditures				
Instruction:				
Salaries	299,376.53	385,386.39	390,000.00	(4,613.61)
Employee Benefits	62,904.96	65,509.16	67,000.00	(1,490.84)
Other Purchased Services	40,000.00	40,000.00	60,000.00	(20,000.00)
Supplies	85,912.61	56,128.01	71,606.00	(15,477.99)
Student Support Services:				
Purchased Professional Services	260.00	0.00	0.00	0.00
Instructional Support Staff:				
Salaries	22,676.75	23,593.30	25,000.00	(1,406.70)
Employee Benefits	1,834.68	7,694.52	9,750.00	(2,055.48)
Total Expenditures	512,965.53	578,311.38	$ 623,356.00	$ (45,044.62)
Receipts Over (Under) Expenditures	(126,000.38)	(75,103.74)		
Unencumbered Cash, Beginning	318,141.46	192,141.08		
Unencumbered Cash, Ending	$ 192,141.08	$ 117,037.34		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	$ 36,000.00	$ 7,000.00	$ 20,000.00	$ (13,000.00)
Total Receipts	36,000.00	7,000.00	$ 20,000.00	$ (13,000.00)
Expenditures				
Instruction:				
Salaries	26,926.10	19,579.67	51,000.00	(31,420.33)
Employee Benefits	7,417.45	2,794.09	9,014.00	(6,219.91)
Supplies	1,000.00	0.00	2,000.00	(2,000.00)
Total Expenditures	35,343.55	22,373.76	$ 62,014.00	$ (39,640.24)
Receipts Over (Under) Expenditures	656.45	(15,373.76)		
Unencumbered Cash, Beginning	41,356.87	42,013.32		
Unencumbered Cash, Ending	$ 42,013.32	$ 26,639.56		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 186,847.08	$ 194,361.56	$ 176,425.00	$ 17,936.56
Delinquent Tax	928.21	4,456.70	3,854.00	602.70
Motor Veh./16-20M Veh. Tax	12,656.70	13,622.09	11,061.00	2,561.09
Recreational Vehicle Tax	352.39	332.72	265.00	67.72
Commercial Vehicle Tax	879.90	756.89	900.00	(143.11)
Local Sources:				
Interest on Idle Funds	3,108.61	61,549.14	10,000.00	51,549.14
Other Receipts from Local Sources	175,700.57	312,909.25	400,000.00	(87,090.75)
State Aid:				
Capital Outlay State Aid	42,997.00	47,679.00	48,590.00	(911.00)
Total Receipts	423,470.46	635,667.35	$ 651,095.00	$ (15,427.65)
Expenditures				
Instruction:				
Property (Equip & Furn)	38,719.82	22,789.00	50,000.00	(27,211.00)
Student Support Services:				
Property (Equip & Furn)	0.00	0.00	3,000.00	(3,000.00)
Instructional Support Staff:				
Supplies	0.00	0.00	10,000.00	(10,000.00)
Property (Equip & Furn)	2,611.08	0.00	0.00	0.00
General Administration:				
Property (Equip & Furn)	0.00	0.00	10,000.00	(10,000.00)
School Administration:				
Property (Equip & Furn)	0.00	0.00	1,000.00	(1,000.00)
Central Services:				
Property (Equip & Furn)	3,743.00	0.00	0.00	0.00
Operations & Maintenance:				
Salaries	84,578.77	76,518.64	100,000.00	(23,481.36)
Employee Benefits	11,646.31	0.00	13,000.00	(13,000.00)
Property (Equip & Furn)	264,752.66	28,703.16	250,000.00	(221,296.84)
Transportation:				
Property (Equip & Buses)	0.00	50,516.00	30,000.00	20,516.00

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Facility Acquis. & Constr. Services:				
Land Improvement	24,809.92	90,643.82	25,000.00	65,643.82
Architectural & Engineering	6,041.34	0.00	7,500.00	(7,500.00)
New Building Acquisition & Constr.	111,318.70	0.00	150,000.00	(150,000.00)
Building Improvements	651,459.54	77,566.96	284,750.00	(207,183.04)
Total Expenditures	1,199,681.14	346,737.58	$ 934,250.00	$ (587,512.42)
Receipts Over (Under) Expenditures	(776,210.68)	288,929.77		
Unencumbered Cash, Beginning	1,031,738.94	255,528.26		
Unencumbered Cash, Ending	$ 255,528.26	$ 544,458.03		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 470.80	$ 150.00	$ 0.00	$ 150.00
State Aid:				
State Safety Aid	2,684.00	0.00	1,350.00	(1,350.00)
Operating Transfers:				
From Supplemental General	0.00	2,000.00	10,000.00	(8,000.00)
Total Receipts	3,154.80	2,150.00	$ 11,350.00	$ (9,200.00)
Expenditures				
Instruction:				
Salaries	3,220.46	0.00	3,300.00	(3,300.00)
Employee Benefits	253.81	0.00	260.00	(260.00)
Purchased Professional Services	0.00	0.00	3,000.00	(3,000.00)
Vehicle Operations, Maint. Services:				
Purchased Property Services	0.00	2,075.00	0.00	2,075.00
Supplies	59.70	0.00	100.00	(100.00)
Total Expenditures	3,533.97	2,075.00	$ 6,660.00	$ (4,585.00)
Receipts Over (Under) Expenditures	(379.17)	75.00		
Unencumbered Cash, Beginning	31,142.02	30,762.85		
Unencumbered Cash, Ending	$ 30,762.85	$ 30,837.85		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 7,689.72	$ 45,423.27	$ 41,195.00	$ 4,228.27
Miscellaneous	4,077.25	2,196.65	4,000.00	(1,803.35)
State Aid:				
State Food Assistance	1,465.76	1,565.47	1,348.00	217.47
Federal Aid:				
Child Nutrition Program	228,794.92	178,341.78	151,534.00	26,807.78
Other Federal Aid	10,227.21	21,527.10	50,000.00	(28,472.90)
Operating Transfers:				
From General	0.00	40,000.00	40,000.00	0.00
From Supplemental General	64,701.30	49,070.00	49,070.00	0.00
Total Receipts	316,956.16	338,124.27	$ 337,147.00	$ 977.27
Expenditures				
Operations & Maintenance:				
Salaries	6,763.00	7,000.00	7,000.00	0.00
Employee Benefits	3,072.65	3,346.91	3,530.00	(183.09)
Purchased Property Services	13,499.81	7,200.57	15,650.00	(8,449.43)
Supplies	17,944.95	24,316.66	19,000.00	5,316.66
Food Service Operation:				
Salaries	116,501.29	122,259.69	120,000.00	2,259.69
Employee Benefits	27,944.10	30,920.41	29,200.00	1,720.41
Food & Supplies	179,542.76	174,741.41	181,820.00	(7,078.59)
Property (Equip & Furn)	3,144.85	0.00	33,774.00	(33,774.00)
Other	3,070.78	3,365.76	4,000.00	(634.24)
Total Expenditures	371,484.19	373,151.41	$ 413,974.00	$ (40,822.59)
Receipts Over (Under) Expenditures	(54,528.03)	(35,027.14)		
Unencumbered Cash, Beginning	116,057.01	61,528.98		
Unencumbered Cash, Ending	$ 61,528.98	$ 26,501.84		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 199.00	$ 350.00	$ 500.00	$ (150.00)
State Aid:				
Professional Development Aid	0.00	2,817.00	3,837.00	(1,020.00)
Operating Transfers:				
From Supplemental General	12,000.00	12,000.00	15,000.00	(3,000.00)
Total Receipts	12,199.00	15,167.00	$ 19,337.00	$ (4,170.00)
Expenditures				
Instructional Support Staff:				
Salaries	1,754.00	4,924.00	2,000.00	2,924.00
Employee Benefits	139.98	384.00	166.00	218.00
Purchased Professional Services	8,332.63	11,569.90	20,000.00	(8,430.10)
Other Purchased Services	205.00	0.00	0.00	0.00
Supplies	1,861.51	2,001.12	3,750.00	(1,748.88)
Other	32.86	0.00	250.00	(250.00)
Total Expenditures	12,325.98	18,879.02	$ 26,166.00	$ (7,286.98)
Receipts Over (Under) Expenditures	(126.98)	(3,712.02)		
Unencumbered Cash, Beginning	40,766.73	40,639.75		
Unencumbered Cash, Ending	$ 40,639.75	$ 36,927.73		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 22,377.00	$ 22,236.00	$ 22,236.00	$ 0.00
Operating Transfers:				
From Supplemental General	12,000.00	12,000.00	15,000.00	(3,000.00)
Total Receipts	34,377.00	34,236.00	$ 37,236.00	$ (3,000.00)
Expenditures				
Student Support Services:				
Salaries	26,441.44	27,587.58	27,300.00	287.58
Employee Benefits	2,172.67	2,364.50	2,248.00	116.50
Purchased Professional Services	70.00	0.00	300.00	(300.00)
Other Purchased Services	624.16	1,295.70	700.00	595.70
Supplies	6,238.53	3,804.49	7,000.00	(3,195.51)
Property (Equip & Furn)	1,216.74	1,986.61	1,000.00	986.61
Total Expenditures	36,763.54	37,038.88	$ 38,548.00	$ (1,509.12)
Receipts Over (Under) Expenditures	(2,386.54)	(2,802.88)		
Unencumbered Cash, Beginning	32,864.06	30,477.52		
Unencumbered Cash, Ending	$ 30,477.52	$ 27,674.64		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 10,000.00	$ 0.00	$ 10,000.00	$ (10,000.00)
Federal Sources:				
Federal Aid	3,144.00	5,373.00	4,891.00	482.00
Operating Transfers:				
From General	284,832.00	301,550.00	316,500.00	(14,950.00)
From Supplemental General	172,373.92	136,045.00	136,045.00	0.00
Total Receipts	470,349.92	442,968.00	$ 467,436.00	$ (24,468.00)
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	163,983.02	170,817.00	191,431.00	(20,614.00)
Flowthrough	267,516.00	270,165.00	400,000.00	(129,835.00)
Supplies	3,144.00	2,547.80	4,891.00	(2,343.20)
Student Support Services:				
Salaries	42,073.20	36,628.79	60,000.00	(23,371.21)
Employee Benefits	3,423.93	3,202.13	4,890.00	(1,687.87)
Supplies	2,993.75	2,742.72	10,000.00	(7,257.28)
Vehicle Operating Services:				
Salaries	21,314.20	26,545.32	30,000.00	(3,454.68)
Employee Benefits	2,756.26	13,096.13	5,295.00	7,801.13
Other Purchased Services	0.00	1,639.00	3,000.00	(1,361.00)
Supplies	5,130.76	6,571.04	7,000.00	(428.96)
Equip (Including Buses)	0.00	0.00	269,596.00	(269,596.00)
Vehicle Maintenance Services:				
Purchased Property Services	1,050.00	1,010.00	3,000.00	(1,990.00)
Property (Equip & Furn)	436.56	1,186.29	3,000.00	(1,813.71)
Total Expenditures	513,821.68	536,151.22	$ 992,103.00	$ (455,951.78)
Receipts Over (Under) Expenditures	(43,471.76)	(93,183.22)		
Unencumbered Cash, Beginning	568,139.02	524,667.26		
Unencumbered Cash, Ending	$ 524,667.26	$ 431,484.04		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 1,243.16	$ 2,269.53	$ 0.00	$ 2,269.53
Operating Transfers:				
From General	33,152.37	8,392.93	0.00	8,392.93
From Supplemental General	228,448.10	393,000.00	390,000.00	3,000.00
Total Receipts	262,843.63	403,662.46	$ 390,000.00	$ 13,662.46
Expenditures				
Instruction:				
Salaries	193,132.75	241,677.29	262,000.00	(20,322.71)
Employee Benefits	37,650.65	51,786.95	49,125.00	2,661.95
Purchased Professional Services	380.00	747.60	500.00	247.60
Supplies	19,194.45	42,136.48	362,930.00	(320,793.52)
Property (Equip & Furn)	191.71	3,684.40	10,000.00	(6,315.60)
Other	1,172.83	1,458.75	2,000.00	(541.25)
Operations & Maintenance:				
Salaries	60,000.00	60,000.00	60,000.00	0.00
Employee Benefits	13,643.67	18,776.19	17,000.00	1,776.19
Total Expenditures	325,366.06	420,267.66	$ 763,555.00	$ (343,287.34)
Receipts Over (Under) Expenditures	(62,522.43)	(16,605.20)		
Unencumbered Cash, Beginning	453,438.10	390,915.67		
Unencumbered Cash, Ending	$ 390,915.67	$ 374,310.47		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Grants & Donations	$ 25,409.59	$ 39,578.31
State Aid:		
Mental Health (School Liaison) Grant	40,541.00	46,245.00
Mental Health (Community Health) Grant	13,514.00	15,415.00
Safe & Secure Schools Grant	0.00	4,714.00
Federal Aid:		
Other Federal Grants Thru State	36,043.00	187,321.24
Total Receipts	115,507.59	293,273.55
Expenditures		
Instruction:		
Salaries	11,061.54	27,200.84
Employee Benefits	796.97	2,915.63
Purchased Professional Services	13,514.00	15,415.00
Supplies	6,787.90	2,000.00
Property (Equip & Furn)	22,204.00	4,402.59
Other	601.80	3,230.39
Student Support Services:		
Salaries	65,024.92	36,746.50
Employee Benefits	10,225.04	8,707.43
Supplies	23,541.84	0.00
Operations & Maintenance:		
Property (Equip & Furn)	0.00	9,765.56
Other Support Services:		
Salaries	0.00	131,101.91
Employee Benefits	0.00	9,892.35
Supplies	0.00	48,269.82
Other	0.00	32,555.78
Total Expenditures	153,758.01	332,203.80
Receipts Over (Under) Expenditures	(38,250.42)	(38,930.25)
Unencumbered Cash, Beginning	40,261.96	2,011.54
Unencumbered Cash, Ending (See Note 3)	$ 2,011.54	$ (36,918.71)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 318,787.32	$ 338,700.53	$ 338,711.00	$ (10.47)
Total Receipts	318,787.32	338,700.53	$ 338,711.00	$ (10.47)
Expenditures				
Instruction:				
Employee Benefits	192,827.63	194,718.23	186,295.00	8,423.23
Student Support Services:				
Employee Benefits	32,255.61	28,796.16	20,322.00	8,474.16
Instructional Support Staff:				
Employee Benefits	2,999.38	3,590.50	6,774.00	(3,183.50)
General Administration:				
Employee Benefits	20,789.90	17,546.50	23,709.00	(6,162.50)
School Administration:				
Employee Benefits	24,746.73	28,823.72	23,709.00	5,114.72
Central Services:				
Employee Benefits	6,050.48	8,189.81	6,774.00	1,415.81
Operations & Maintenance:				
Employee Benefits	18,568.16	18,069.85	23,710.00	(5,640.15)
Student Transportation Services:				
Employee Benefits	5,767.86	7,066.03	20,322.00	(13,255.97)
Other Support Services:				
Employee Benefits	0.00	16,506.51	0.00	16,506.51
Food Service:				
Employee Benefits	14,781.57	15,393.22	27,096.00	(11,702.78)
Total Expenditures	318,787.32	338,700.53	$ 338,711.00	$ (10.47)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Operating Transfers:		
From General	$ 88,524.47	$ 0.00
Total Receipts	88,524.47	0.00
Expenditures		
Vehicle Operating Services:		
Equipment (Including Buses)	180,655.00	0.00
Total Expenditures	180,655.00	0.00
Receipts Over (Under) Expenditures	(92,130.53)	0.00
Unencumbered Cash, Beginning	204,049.24	111,918.71
Unencumbered Cash, Ending	$ 111,918.71	$ 111,918.71

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Fees (Rental)	$ 6,211.25	$ 4,348.00
Rental Fees & Books	0.00	378.75
Miscellaneous	0.00	1.17
Operating Transfers:		
From Supplemental General	34,659.53	41,000.00
Total Receipts	40,870.78	45,727.92
Expenditures		
Instruction:		
Supplies	61,308.07	6,894.17
Total Expenditures	61,308.07	6,894.17
Receipts Over (Under) Expenditures	(20,437.29)	38,833.75
Unencumbered Cash, Beginning	82,933.23	62,495.94
Unencumbered Cash, Ending	$ 62,495.94	$ 101,329.69

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 111,979.43	$ 122,496.34	$ 112,229.00	$ 10,267.34
Delinquent Tax	591.34	1,602.29	2,306.00	(703.71)
Motor Veh./16-20M Veh. Tax	7,869.51	8,446.89	6,819.00	1,627.89
Recreational Vehicle Tax	219.18	206.38	163.00	43.38
Commercial Vehicle Tax	548.83	453.65	555.00	(101.35)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	14,500.00	(14,500.00)
Total Receipts	121,208.29	133,205.55	$ 136,572.00	$ (3,366.45)
Expenditures				
Community Service Operations	126,400.00	133,205.68	134,000.00	(794.32)
Total Expenditures	126,400.00	133,205.68	$ 134,000.00	$ (794.32)
Receipts Over (Under) Expenditures	(5,191.71)	(0.13)		
Unencumbered Cash, Beginning	9,576.84	4,385.13		
Unencumbered Cash, Ending	$ 4,385.13	$ 4,385.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 68,175.00	$ 66,624.00
Total Receipts	68,175.00	66,624.00
Expenditures		
Instruction:		
Salaries	41,100.99	46,359.71
Employee Benefits	10,811.27	11,487.85
Purchased Professional Services	125.00	0.00
Supplies	5,451.24	615.44
General Administration:		
Salaries	9,960.00	8,161.00
Employee Benefits	726.50	0.00
Total Expenditures	68,175.00	66,624.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 10,914.00	$ 8,733.00
Total Receipts	10,914.00	8,733.00
Expenditures		
Instruction:		
Salaries	0.00	1,070.00
Purchased Professional Services	0.00	1,761.52
Supplies	9,800.00	5,188.19
Instructional Support Staff:		
Purchased Professional Services	0.00	713.29
General Administration:		
Other	1,114.00	0.00
Total Expenditures	10,914.00	8,733.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 13,217.00	$ 13,387.00
Total Receipts	13,217.00	13,387.00
Expenditures		
Instruction:		
Salaries	0.00	1,640.00
Purchased Professional Services	0.00	265.14
Supplies	11,868.00	11,481.86
General Administration:		
Other	1,349.00	0.00
Total Expenditures	13,217.00	13,387.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CARL PERKINS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 0.00	$ 1,452.00
Federal Aid:		
Other Federal Grants Thru State	338.00	1,950.00
Total Receipts	338.00	3,402.00
Expenditures		
Instruction:		
Salaries	0.00	175.00
Instructional Support Staff:		
Purchased Professional Services	1,258.80	1,475.00
Other Purchased Services	0.00	299.94
Total Expenditures	1,258.80	1,949.94
Receipts Over (Under) Expenditures	(920.80)	1,452.06
Unencumbered Cash, Beginning	1,074.31	153.51
Unencumbered Cash, Ending	$ 153.51	$ 1,605.57

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
US Dept of Education	$ 10,256.00	$ 10,998.00
Total Receipts	10,256.00	10,998.00
Expenditures		
Instruction:		
Supplies	8,341.00	1,029.93
Property (Equip & Furn)	1,915.00	9,968.07
Total Expenditures	10,256.00	10,998.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
21ST CENTURY AFTER SCHOOL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 4,537.46	$ 3,308.42
Federal Aid:		
Other Federal Grants Thru State	98,000.00	92,970.00
Total Receipts	102,537.46	96,278.42
Expenditures		
Instruction:		
Salaries	55,430.71	66,984.04
Employee Benefits	9,353.99	9,347.27
Purchased Professional Services	0.00	2,500.00
Other Purchased Services	0.00	4,699.57
Supplies	16,046.13	10,369.86
Property (Equip & Furn)	0.00	234.00
Other	4,163.85	850.00
Student Support Services:		
Purchased Professional Services	3,527.95	0.00
Total Expenditures	88,522.63	94,984.74
Receipts Over (Under) Expenditures	14,014.83	1,293.68
Unencumbered Cash, Beginning	(14,014.83)	0.00
Unencumbered Cash, Ending	$ 0.00	$ 1,293.68

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 608.85	$ 4,084.98
Federal Aid:		
Other Federal Grants Thru State	102,692.00	73,350.00
Total Receipts	103,300.85	77,434.98
Expenditures		
Instruction:		
Salaries	55,171.17	55,590.49
Employee Benefits	10,413.63	9,435.95
Purchased Professional Services	0.00	2,500.00
Other Purchased Services	0.00	4,964.85
Supplies	1,625.04	3,808.69
Property (Equip & Furn)	0.00	435.00
Other	2,491.90	700.00
Student Support Services:		
Purchased Professional Services	3,965.11	0.00
Total Expenditures	73,666.85	77,434.98
Receipts Over (Under) Expenditures	29,634.00	0.00
Unencumbered Cash, Beginning	(29,634.00)	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
KDHE BULLYING PREVENTION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	206.47	206.47
Unencumbered Cash, Ending	$ 206.47	$ 206.47

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
ESSER GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 164,802.00	$ 177,774.00
Total Receipts	164,802.00	177,774.00
Expenditures		
Instruction:		
Salaries	163,499.08	68,397.78
Employee Benefits	18,914.75	12,140.58
Supplies	1,618.28	10,925.00
Student Support Services:		
Salaries	8,634.50	0.00
Instructional Support Staff:		
Purchased Professional Services	0.00	125.00
Operations & Maintenance:		
Property (Equip & Furn)	380,000.00	0.00
Food Service Operation:		
Salaries	3,898.62	0.00
Total Expenditures	576,565.23	91,588.36
Receipts Over (Under) Expenditures	(411,763.23)	86,185.64
Unencumbered Cash, Beginning	(62,589.41)	(474,352.64)
Unencumbered Cash, Ending (See Note 3)	$ (474,352.64)	$ (388,167.00)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
EARLY CHILDHOOD BLOCK GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 178,212.88	$ 25,811.22
Federal Aid:		
Other Federal Grants Thru State	0.00	295.00
Total Receipts	178,212.88	26,106.22
Expenditures		
Instruction:		
Salaries	131,039.49	0.00
Employee Benefits	15,911.00	2,372.00
Other Purchased Services	11,214.52	0.00
Supplies	1,537.56	0.00
Property (Equip & Furn)	4,208.38	0.00
Student Support Services:		
Purchased Professional Services	8,500.00	0.00
Instructional Support Staff:		
Purchased Professional Services	820.00	0.00
Central Services:		
Salaries	997.99	0.00
Total Expenditures	174,228.94	2,372.00
Receipts Over (Under) Expenditures	3,983.94	23,734.22
Unencumbered Cash, Beginning	(35,660.43)	(31,676.49)
Unencumbered Cash, Ending (See Note 3)	$ (31,676.49)	$ (7,942.27)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
State Sources:		
State Aid	$ 15,565.00	$ 0.00
Federal Aid:		
Other Federal Grants Thru State	16,480.00	45,115.00
Total Receipts	32,045.00	45,115.00
Expenditures		
Instruction:		
Salaries	11,258.53	28,124.68
Employee Benefits	1,299.57	2,437.42
Supplies	2,760.78	567.90
Property (Equip & Furn)	246.12	0.00
Student Support Services:		
Salaries	6,700.00	0.00
Employee Benefits	7,620.00	0.00
Central Services:		
Salaries	1,245.00	0.00
Total Expenditures	31,130.00	31,130.00
Receipts Over (Under) Expenditures	915.00	13,985.00
Unencumbered Cash, Beginning	(14,900.00)	(13,985.00)
Unencumbered Cash, Ending	$ (13,985.00)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	2022	2023
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 99.00	$ 0.00
Total Receipts	99.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	99.00	0.00
Unencumbered Cash, Beginning	(99.00)	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 0.00	$ 122,972.69	$ 110,760.00	$ 12,212.69
Delinquent Tax	0.00	201.21	0.00	201.21
Total Receipts	0.00	123,173.90	$ 110,760.00	$ 12,413.90
Expenditures				
Debt Service:				
Interest	0.00	0.00	8,597.00	(8,597.00)
Principal	0.00	0.00	52,868.00	(52,868.00)
Transfer to Capital Outlay	160,588.28	0.00	0.00	0.00
Total Expenditures	160,588.28	0.00	$ 61,465.00	$ (61,465.00)
Receipts Over (Under) Expenditures	(160,588.28)	123,173.90		
Unencumbered Cash, Beginning	160,588.28	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 123,173.90		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Stafford Middle/High School:				
Class of 2019	$ 83.17	$ 0.00	$ 0.00	$ 83.17
Class of 2020	222.90	0.00	0.00	222.90
Class of 2021	204.91	0.00	0.00	204.91
Class of 2022	310.78	0.00	0.00	310.78
Class of 2023	997.43	1,604.38	2,601.81	0.00
Class of 2024	2,221.06	856.18	1,379.97	1,697.27
Class of 2025	2,878.13	3,286.54	985.97	5,178.70
Class of 2026	113.35	2,875.69	725.24	2,263.80
Class of 2027	90.50	946.32	485.62	551.20
Class of 2028	291.65	0.00	0.00	291.65
Class of 2029	429.39	0.00	0.00	429.39
JAG	154.90	0.00	33.25	121.65
Charter School	4,866.03	0.00	0.00	4,866.03
White Whole Wheat Blend	593.13	0.00	0.00	593.13
Cheerleaders-HS	3,142.40	2,113.89	1,178.71	4,077.58
Cheerleaders-MS	6,738.61	2,358.33	4,678.29	4,418.65
FFA	4,870.61	7,844.69	7,934.62	4,780.68
FCCLA	810.68	1,050.00	511.40	1,349.28
Zero Reasons Why	462.19	37.50	329.11	170.58
Music Club	294.00	300.00	198.62	395.38
STUCO	1,063.32	17.00	59.38	1,020.94
TSA	899.68	2,357.41	1,956.64	1,300.45
National Honor Society	877.89	0.00	770.00	107.89
Tech Club	1,284.12	0.00	0.00	1,284.12
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	34,799.02	25,647.93	23,828.63	36,618.32
Stafford Elementary School:				
STUCO	1,664.67	0.00	0.00	1,664.67
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	373.33	0.00	0.00	373.33
Class of 2033	54.00	0.00	0.00	54.00
Class of 2034	278.00	263.00	394.00	147.00
Total Stafford Elementary School	2,612.96	263.00	394.00	2,481.96
Total Agency Funds	$ 37,411.98	$ 25,910.93	$ 24,222.63	$ 39,100.28

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, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Middle/High School:			
Athletics	$ 28,147.17	$ 0.00	$ 54,225.78
Concessions	1,497.25	0.00	40,921.97
Industrial Arts	397.75	0.00	2,307.24
Vocational Agriculture	638.79	0.00	108.00
Home Economics RA	0.00	0.00	132.00
Fees	500.72	0.00	50,537.89
Interest	944.91	0.00	585.74
Sales Tax	270.71	0.00	6,366.45
Forensics	263.01	0.00	0.00
Graduate Gift to School	21.23	0.00	0.00
Staff Pop/Student Award	603.97	0.00	0.00
Scholars Bowl Tournament	0.00	0.00	70.00
Drama	1,676.16	0.00	113.00
Library	25.00	0.00	0.00
Technology Prep	517.25	0.00	0.00
Grant Account	757.57	0.00	0.00
Golden Belt Comm. Foundation Grant	43.16	0.00	0.00
Beef Grant	243.75	0.00	0.00
Pork Grant	192.37	0.00	100.00
GBCF/SEED Grant	168.06	0.00	0.00
Soybean Grant	87.42	0.00	0.00
SCCF Grant	0.60	0.00	0.00
Yearbook	2,809.68	0.00	3,405.48
Total Stafford Middle/High School	39,806.53	0.00	158,873.55
Stafford Elementary School:			
Fees	0.00	0.00	11,114.60
Activity Tickets	0.00	0.00	244.00
Vocational Agriculture	0.00	0.00	7.00
Yearbook	0.00	0.00	460.00
Industrial Arts	0.00	0.00	21.00
Home Economics RA	0.00	0.00	21.00
Student Fund	1,741.49	0.00	568.04
STARS Fundraiser	0.00	0.00	8,563.53
Travel Club	200.48	0.00	2,460.38
Sales Tax	0.00	0.00	1,000.87
2nd Grade Legacy Fund	247.79	0.00	0.00

Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 45,229.29	$ 37,143.66	$ 0.00	$ 37,143.66
36,435.31	5,983.91	0.00	5,983.91
2,704.99	0.00	0.00	0.00
746.79	0.00	0.00	0.00
132.00	0.00	0.00	0.00
50,537.89	500.72	0.00	500.72
0.00	1,530.65	0.00	1,530.65
6,294.08	343.08	0.00	343.08
0.00	263.01	0.00	263.01
0.00	21.23	0.00	21.23
155.22	448.75	0.00	448.75
70.00	0.00	0.00	0.00
178.31	1,610.85	0.00	1,610.85
0.00	25.00	0.00	25.00
0.00	517.25	0.00	517.25
0.00	757.57	0.00	757.57
0.00	43.16	0.00	43.16
176.27	67.48	0.00	67.48
53.27	239.10	0.00	239.10
0.00	168.06	0.00	168.06
0.00	87.42	0.00	87.42
0.00	0.60	0.00	0.60
4,315.77	1,899.39	0.00	1,899.39
147,029.19	51,650.89	0.00	51,650.89
11,114.60	0.00	0.00	0.00
244.00	0.00	0.00	0.00
7.00	0.00	0.00	0.00
460.00	0.00	0.00	0.00
21.00	0.00	0.00	0.00
21.00	0.00	0.00	0.00
100.00	2,209.53	0.00	2,209.53
6,550.28	2,013.25	0.00	2,013.25
1,216.65	1,444.21	0.00	1,444.21
1,000.87	0.00	0.00	0.00
0.00	247.79	0.00	247.79

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, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Elementary School (Cont'd.):			
Student Emergency Fund	2,926.62	0.00	0.00
Resource Pantry	2,187.23	0.00	0.00
Interest	0.00	0.00	28.58
PAT (SC Comm. Found.)	69.86	0.00	0.00
Reading Counts Grant	2,982.48	0.00	5,915.23
South Central Kansas Library System	0.00	0.00	1,000.00
Comm. Dental Health Fund	590.58	0.00	0.00
Wolf Creek 2007 Grant for Excellence	1,264.30	0.00	0.00
South Central Comm. Foundation Grant	119.44	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	1,310.29	0.00	0.00
Golden Belt Grants	293.43	0.00	0.00
Total Stafford Elementary School	13,998.69	0.00	31,404.23
Total District Activity Funds	$ 53,805.22	$ 0.00	$ 190,277.78

Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
0.00	2,926.62	0.00	2,926.62
0.00	2,187.23	0.00	2,187.23
28.58	0.00	0.00	0.00
0.00	69.86	0.00	69.86
5,996.71	2,901.00	0.00	2,901.00
0.00	1,000.00	0.00	1,000.00
0.00	590.58	0.00	590.58
0.00	1,264.30	0.00	1,264.30
0.00	119.44	0.00	119.44
0.00	51.30	0.00	51.30
0.00	11.14	0.00	11.14
0.00	2.26	0.00	2.26
105.00	1,205.29	0.00	1,205.29
0.00	293.43	0.00	293.43
26,865.69	18,537.23	0.00	18,537.23
$ 173,894.88	$ 70,188.12	$ 0.00	$ 70,188.12

SUPPLEMENTARY INFORMATION

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, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards)*, the 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, 2023, and the related notes to the financial statement and have issued our report thereon dated November 3, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered Unified School District No. 349's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 349's internal control. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 349's internal control.

A *deficiency in internal* control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-1 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 349's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 349's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 349's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

VonFeldt, Bauer & VonFeldt, Chtd.

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

November 3, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 349's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 349's major federal programs for the year ended June 30, 2023. Unified School District No. 349's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 349 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District No. 349 and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 349's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Unified School District No. 349's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 349's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the

compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District No. 349's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Unified School District No. 349's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 349's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 349's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

VonFeldt, Bauer & VonFeldt, Chtd.

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

November 3, 2023

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Agency or Pass-Through Number	Federal CFDA Number	Passed-through to Subrecipients	Total Federal Expenditures
United States Department of Agriculture				
Pass-Through Kansas State Department of Education	DO349			
Child Nutrition Cluster:				
School Breakfast Program		10.553	$ 0	$ 33,859
National School Lunch Program		10.555	0	126,647
Summer Food Service Program for Children		10.559	0	15,552
Fresh Fruit and Vegetable Program		10.582	0	7,195
Total Child Nutrition Cluster			0	183,253
Child and Adult Care Food Program		10.558	0	16,616
United States Department of Education				
Direct from United States Department of Education	DO349			
Small, Rural School Achievement Program		84.358	0	10,998
Pass-Through Kansas State Department of Education	DO349			
Title I Grants to Local Educational Agencies		84.010	0	66,624
Career and Technical Education - Basic Grants to States		84.048	0	3,375
Twenty-First Century Community Learning Centers		84.287	0	166,320
Supporting Effective Instruction State Grants		84.367	0	8,733
Student Support and Academic Enrichment Program		84.424	0	13,387
COVID-19 - Elementary and Secondary School Emergency Relief Fund		84.425	1,505	124,570
United States Department of Health and Human Services				
Pass-Through Kansas State Department of Education	DO349			
Epidemiology and Laboratory Capacity for Infectious Diseases		93.323	0	221,820.00
Total Expenditures of Federal Awards			$ 1,505	$ 815,696

The notes to schedule of expenditures of federal awards are in integral part of this statement

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Unified School District No. 349, Stafford, Kansas (the District) under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented on the Kansas regulatory basis of accounting as described in Note 1 to the financial statement and includes cash receipts, disbursements and encumbrances. The information in this Schedule is also presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the basic financial statement.

Note 2 - INDIRECT COST RATE

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures in the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Stafford
UNIFIED SCHOOL DISTRICT 349
P.O. BOX 400
STAFFORD, KANSAS 67578

Summary Schedule of Prior Year Findings
For the Year Ended June 30, 2023

Section II - Financial Statement Findings

Significant Deficiencies:

Finding 2022-1 - Lack of Segregation of Duties

CONDITION: Lack of segregation of duties due to the small number of employees involved in the accounting function of the District.

CRITERIA: Segregation of duties should be in place to provide reasonable assurance that the financial statement is fairly stated and free of material misstatements.

CAUSE: Small number of employees in the accounting function makes proper segregation of duties impossible.

POTENTIAL EFFECT OF CONDITION: Errors or irregularities could occur that would not be prevented or detected in a timely manner that would cause a misstatement of the financial statement that is more than inconsequential.

RECOMMENDATION: To mitigate this deficiency we recommend that the Superintendent and Board of Education consider this condition while performing their monitoring and review of the financial statement activity and reports.

CLIENT RESPONSE: The District is in agreement with this finding. The District's response is in the attached Corrective Action Plan.

STATUS: The District understands that this is a significant deficiency but feels it is not cost-effective at this time to hire additional employees to properly segregate duties. We feel that the oversight performed by the Superintendent and Board of Education over the financial statement activity and reports of the District is adequate to help mitigate the lack of segregation of duties. We believe it would be inefficient and cost prohibitive to hire the additional employees needed to properly segregate duties so at this time we do not plan on making any changes. However, we will continue to monitor this situation and periodically determine if it is cost-effective for us to properly segregate duties.

Section III - Findings and Questioned Costs for Federal Awards

No findings or questioned costs noted in the prior year.

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section I - Summary of Audit Results

A. Financial Statement

Type of auditor's report issued:

The auditor's report expresses an adverse opinion on the basic financial statement of the Unified School District No. 349, Stafford, Kansas on the generally accepted accounting principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal control over financial reporting:

Material weakness identified?	____	Yes	X	No
Significant deficiencies identified?	X	Yes	____	None Reported
Noncompliance material to the financial statement?	____	Yes	X	No

B. Federal Awards

Internal control over major programs:

Material weakness identified?	____	Yes	X	No
Significant deficiencies identified?	____	Yes	X	No

Type of auditor's report issued on compliance for major programs? Unmodified

Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	____	Yes	X	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Expenditures
84.425	COVID-19 - Elementary and Secondary School Emergency Relief Fund	$ 124,570
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	$ 221,820

Dollar Threshold for distinguishing Type A and B programs: $ 750,000

Auditee qualified as low-risk auditee?	____	Yes	X	No

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

Section II - Financial Statement Findings

Significant Deficiencies:

Finding 2023-1 - Lack of Segregation of Duties

CONDITION: Lack of segregation of duties due to the small number of employees involved in the accounting function of the District.

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RECOMMENDATION: To mitigate this deficiency we recommend that the Superintendent and Board of Education consider this condition while performing their monitoring and review of the financial statement activity and reports.

CLIENT RESPONSE: The District is in agreement with this finding. The District's response is in the attached Corrective Action Plan.

Section III - Findings and Questioned Costs for Federal Awards

None noted.

Stafford
UNIFIED SCHOOL DISTRICT 349
P.O. BOX 400
STAFFORD, KANSAS 67578

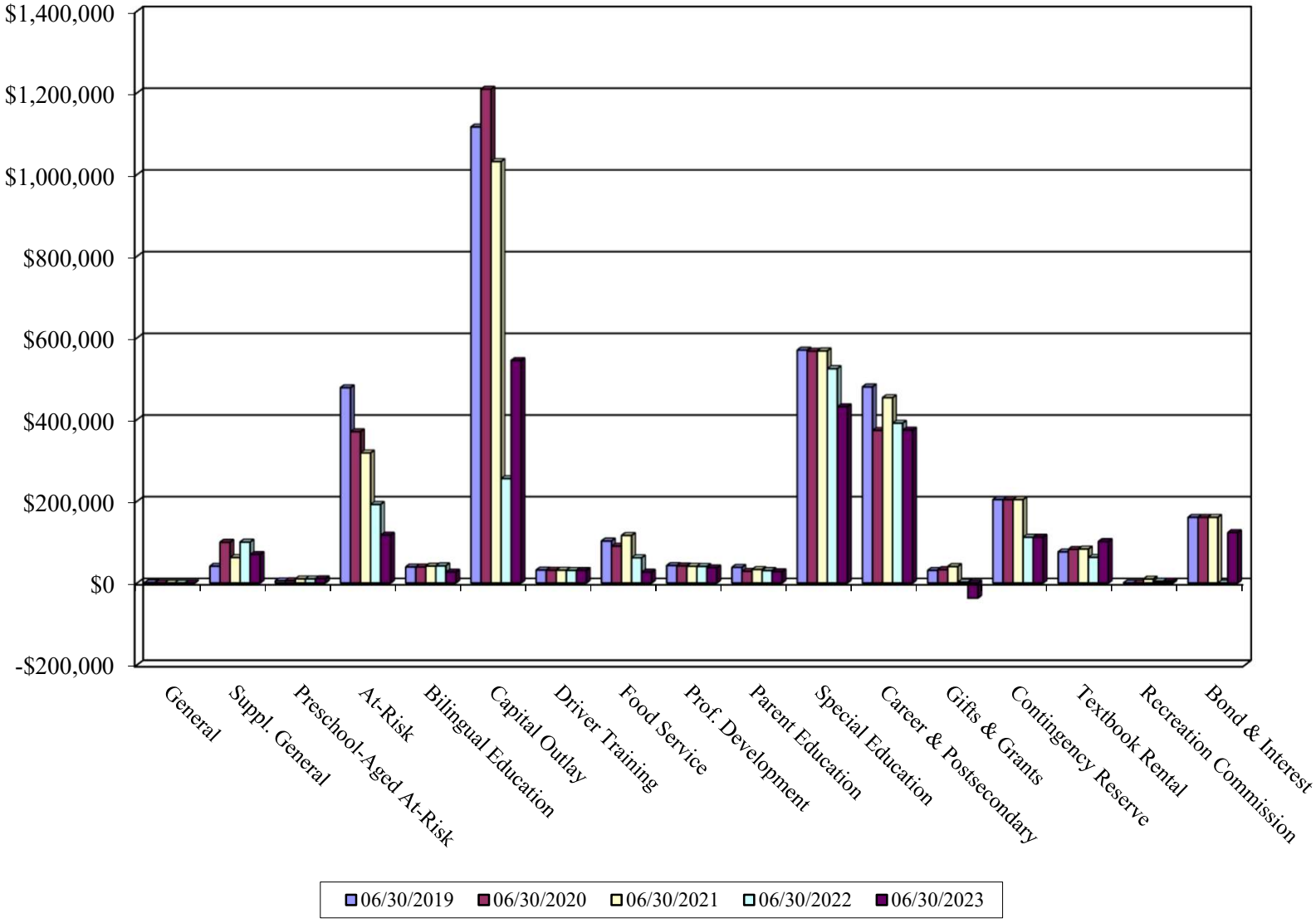
Corrective Action Plan
For the Year Ended June 30, 2023

Corrective Action Plan:

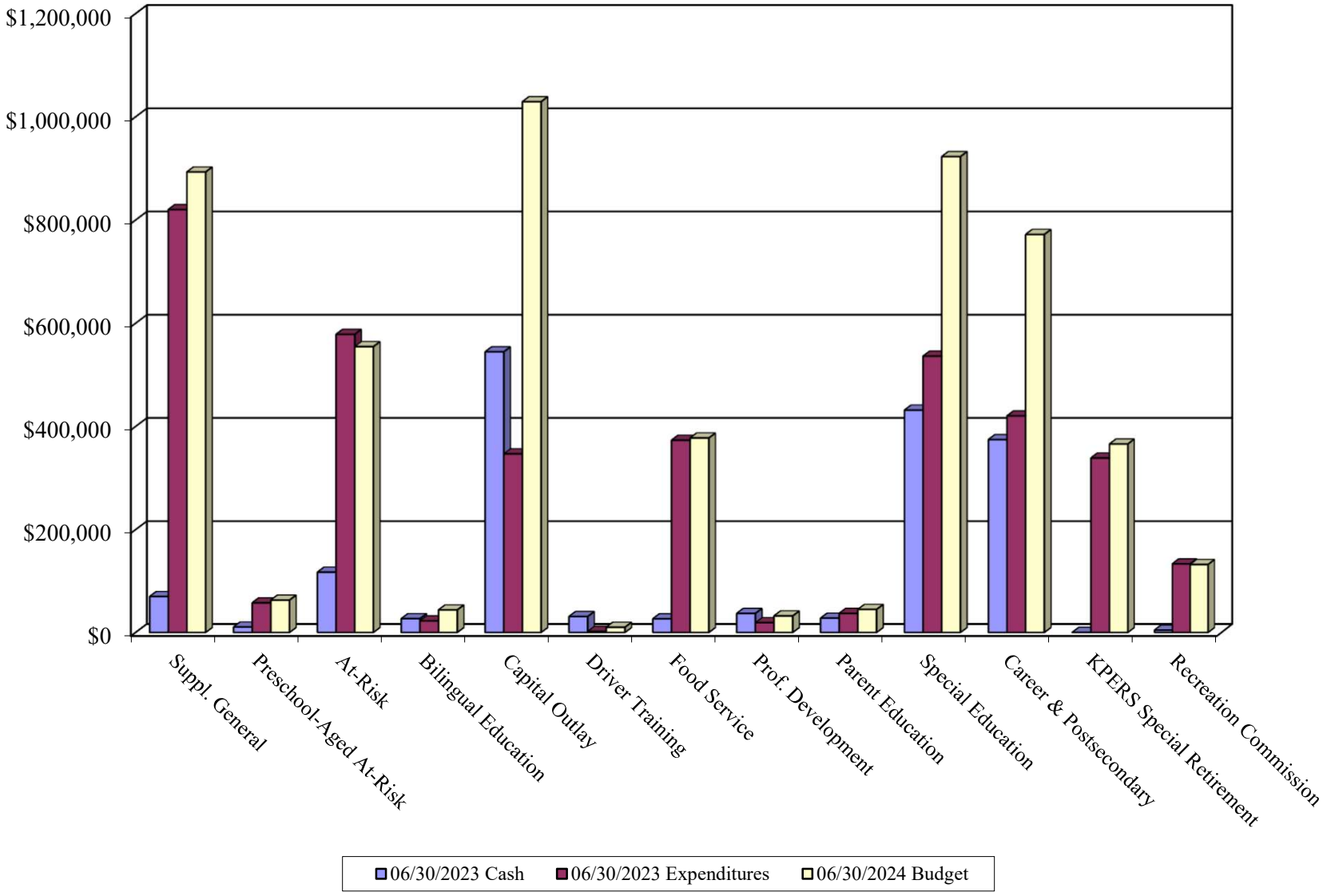
Finding 2023-1 - Lack of Segregation of Duties

The District understands that this is a significant deficiency but feels it is not cost-effective at this time to hire additional employees to properly segregate duties. We feel that the oversight performed by the Superintendent and Board of Education over the financial statement activity and reports of the District is adequate to help mitigate the lack of segregation of duties. We believe it would be inefficient and cost prohibitive to hire the additional employees needed to properly segregate duties so at this time we do not plan on making any changes. However, we will continue to monitor this situation and periodically determine if it is cost-effective for us to properly segregate duties.

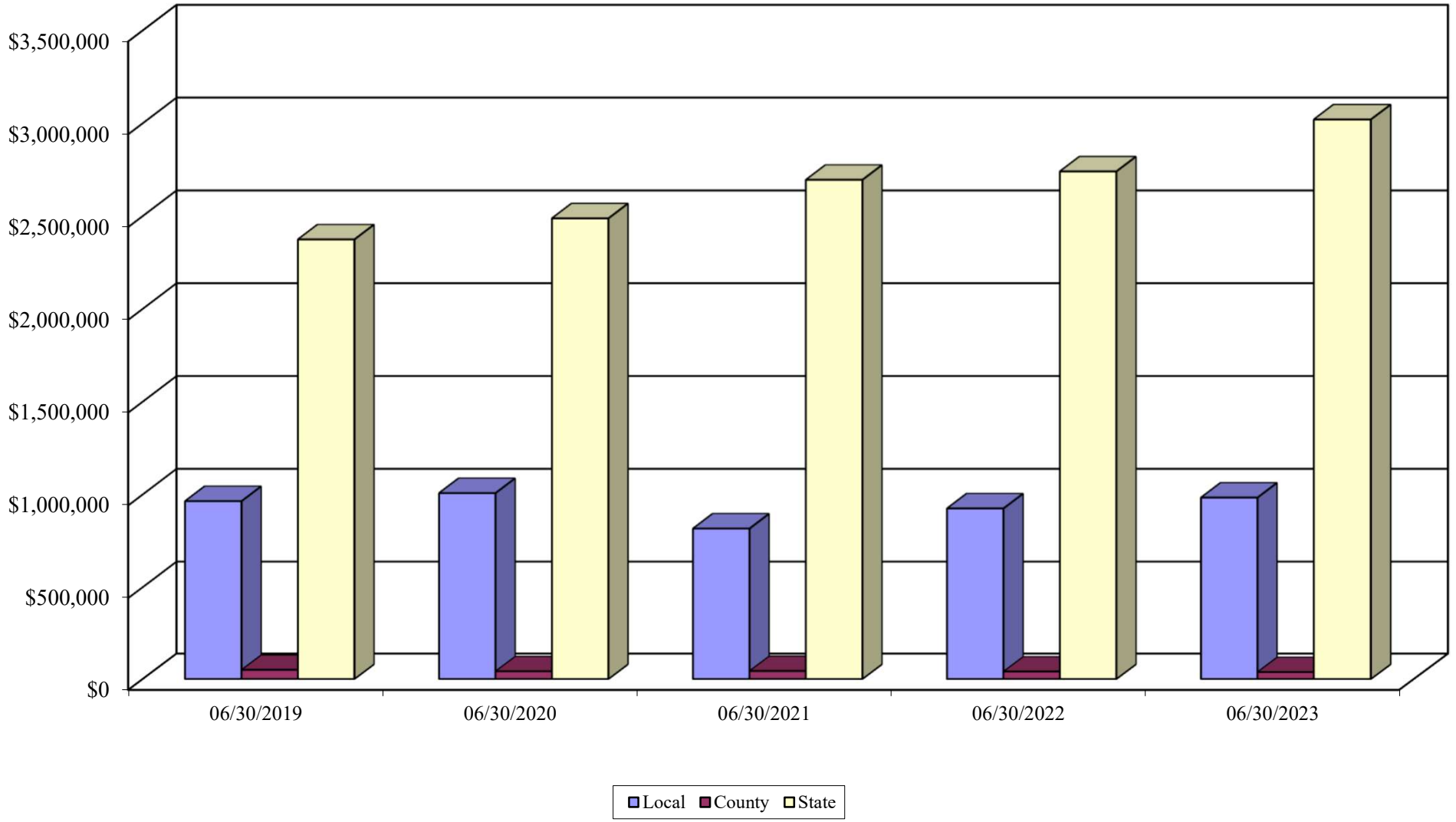
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Balances - Selected Funds



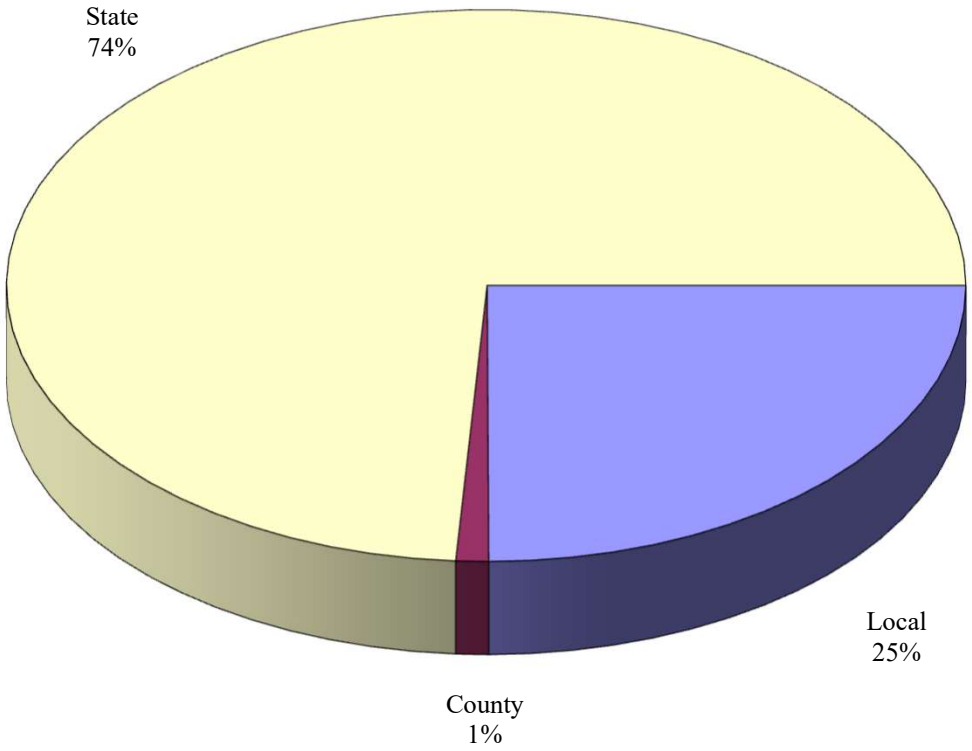
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



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

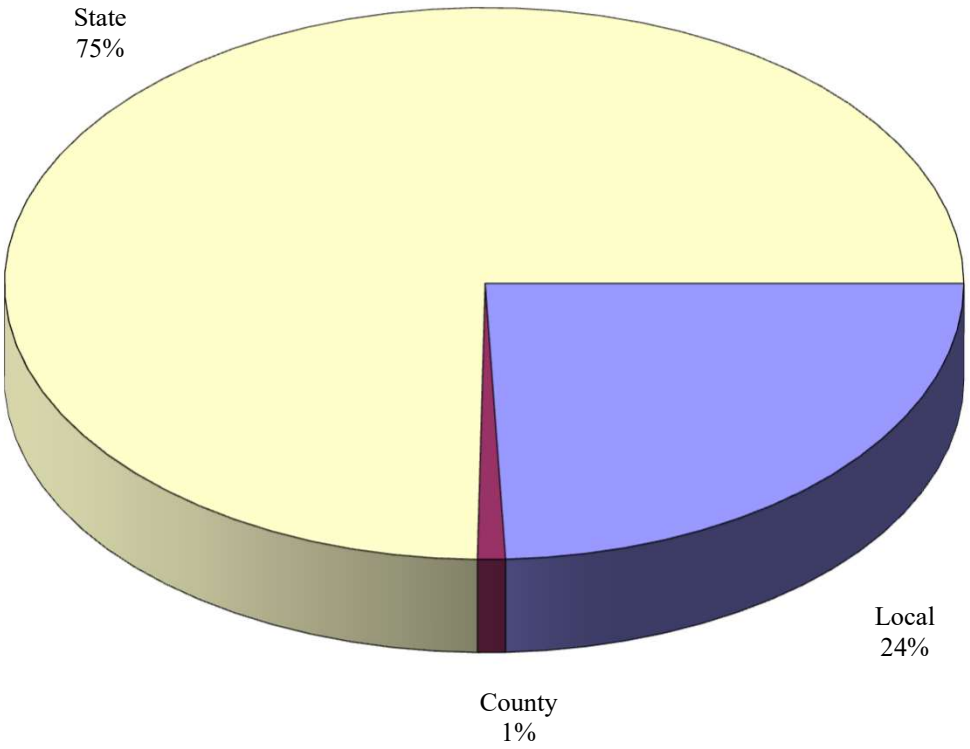


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Receipts



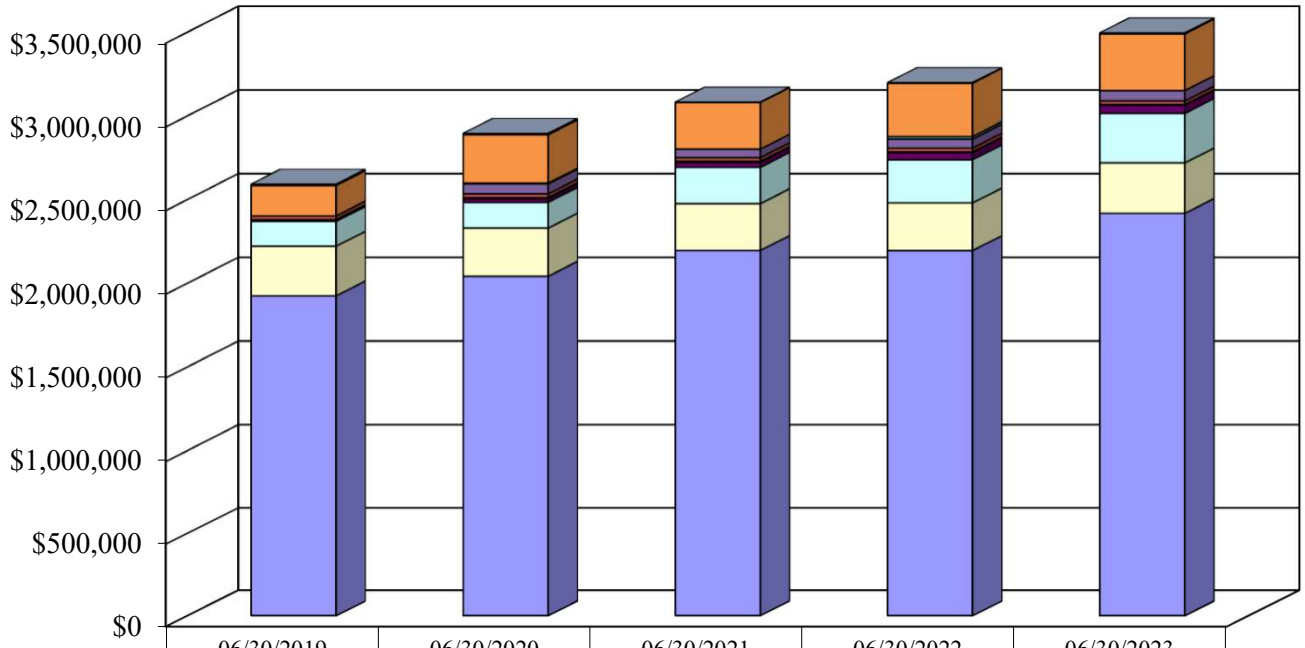
06/30/2022

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



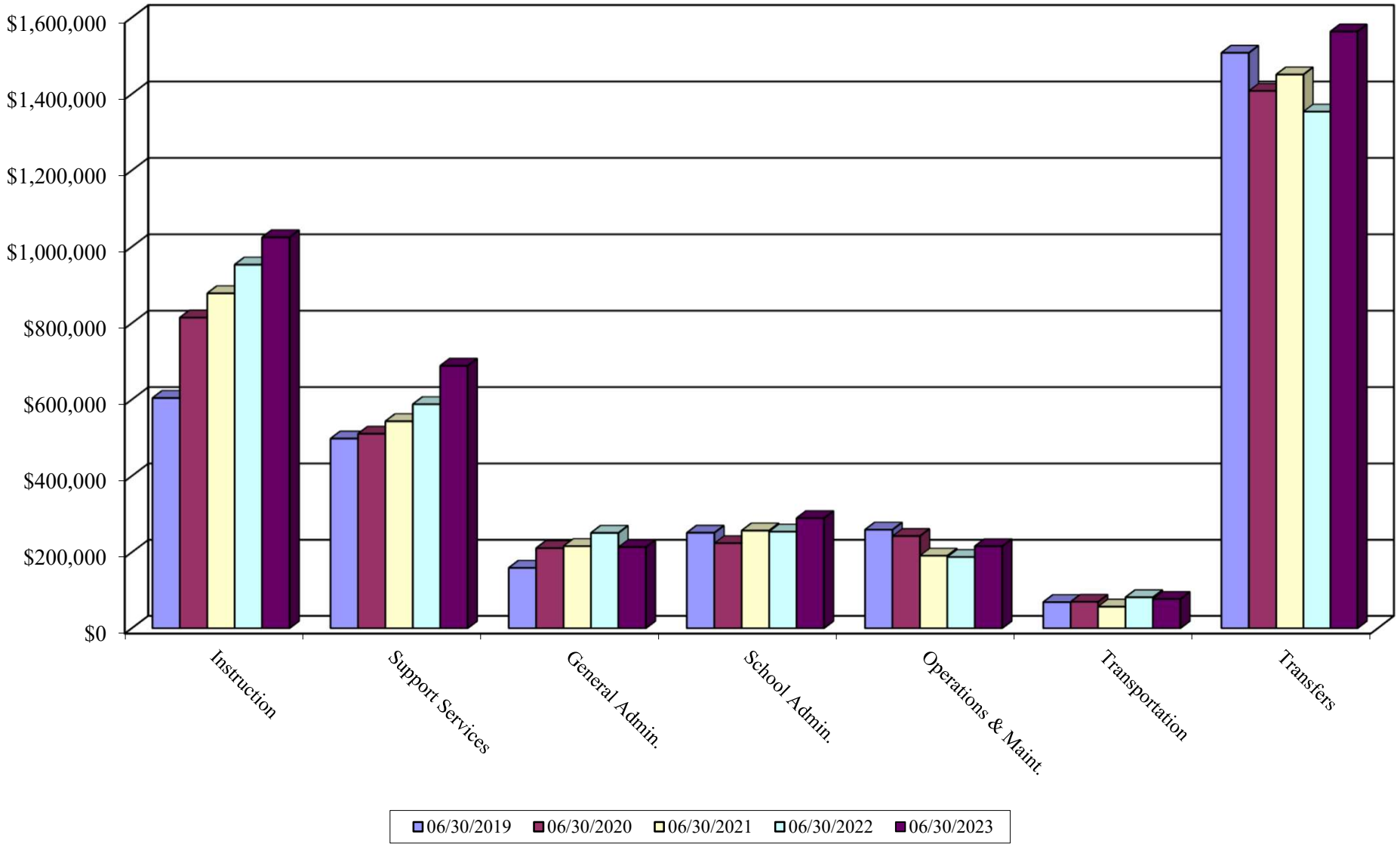
06/30/2023

Unified School District No. 349
Stafford, Kansas
State Aid

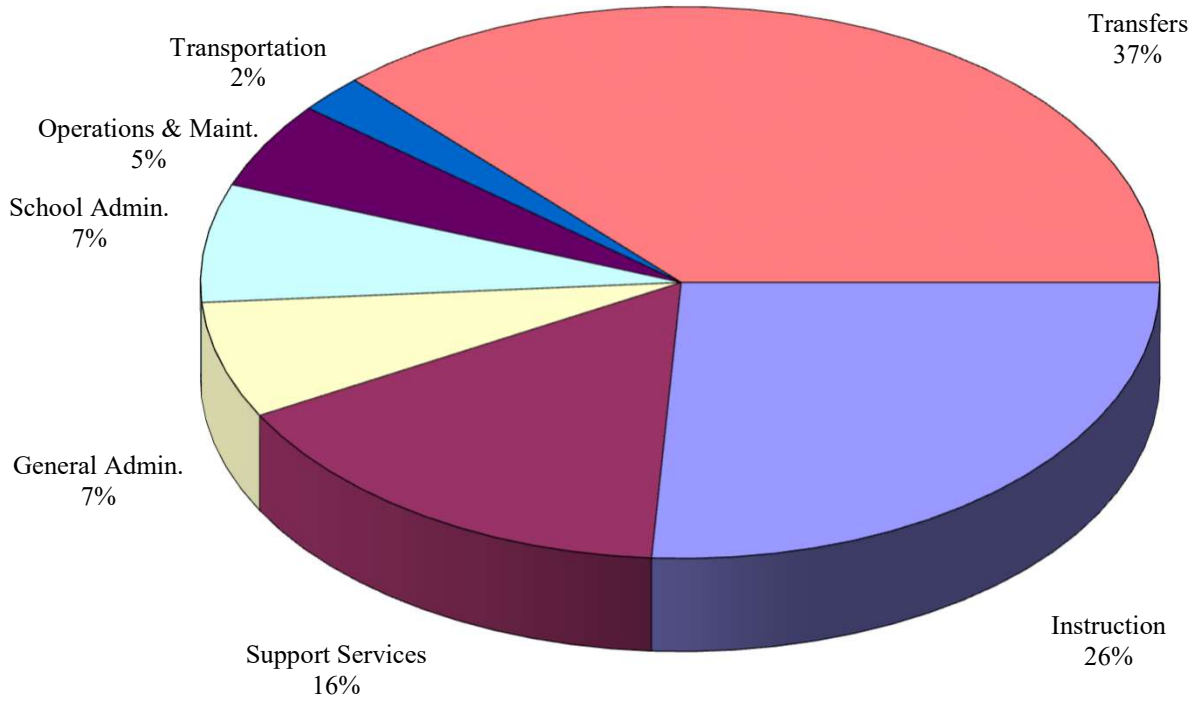


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	6,846	7,276	899	2,000	4,783
KPERS Special Retirement	181,838	288,692	278,921	318,787	338,701
Pre-K Pilot Grant (CIF)	0	4,580	0	15,565	0
Mental Health	0	59,919	50,873	54,055	61,660
Career & Postsecondary Ed	447	0	0	0	0
Parent Education	22,092	22,419	22,419	22,377	22,236
Prof. Development	3,266	3,580	2,568	0	2,817
Food Assistance	1,285	1,385	1,864	1,466	1,565
Safety Aid	1,617	1,820	1,836	2,684	0
Capital Outlay	3,789	21,337	29,301	42,997	47,679
Suppl. General	148,438	154,242	217,006	257,706	296,062
Special Education	296,664	287,481	279,703	284,832	301,550
General	1,924,510	2,041,667	2,196,037	2,194,957	2,417,400

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

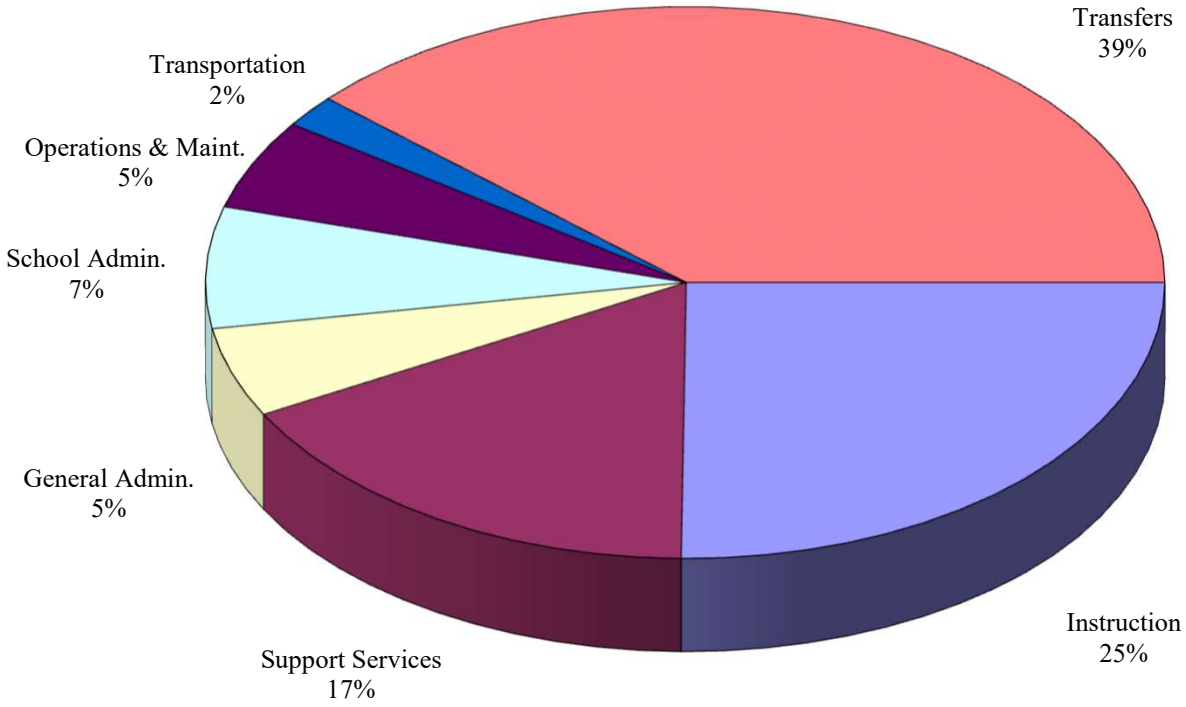


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



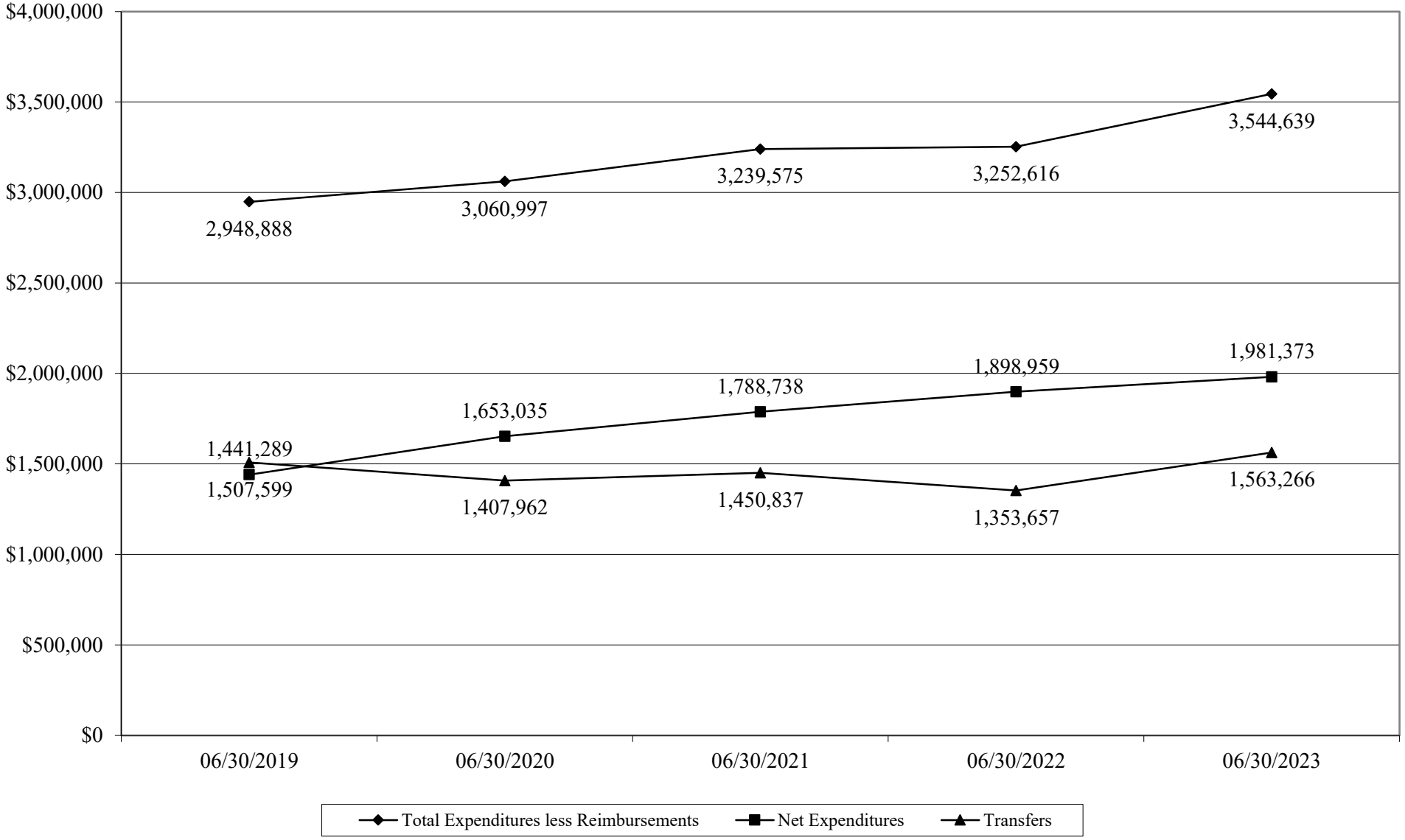
06/30/2022

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

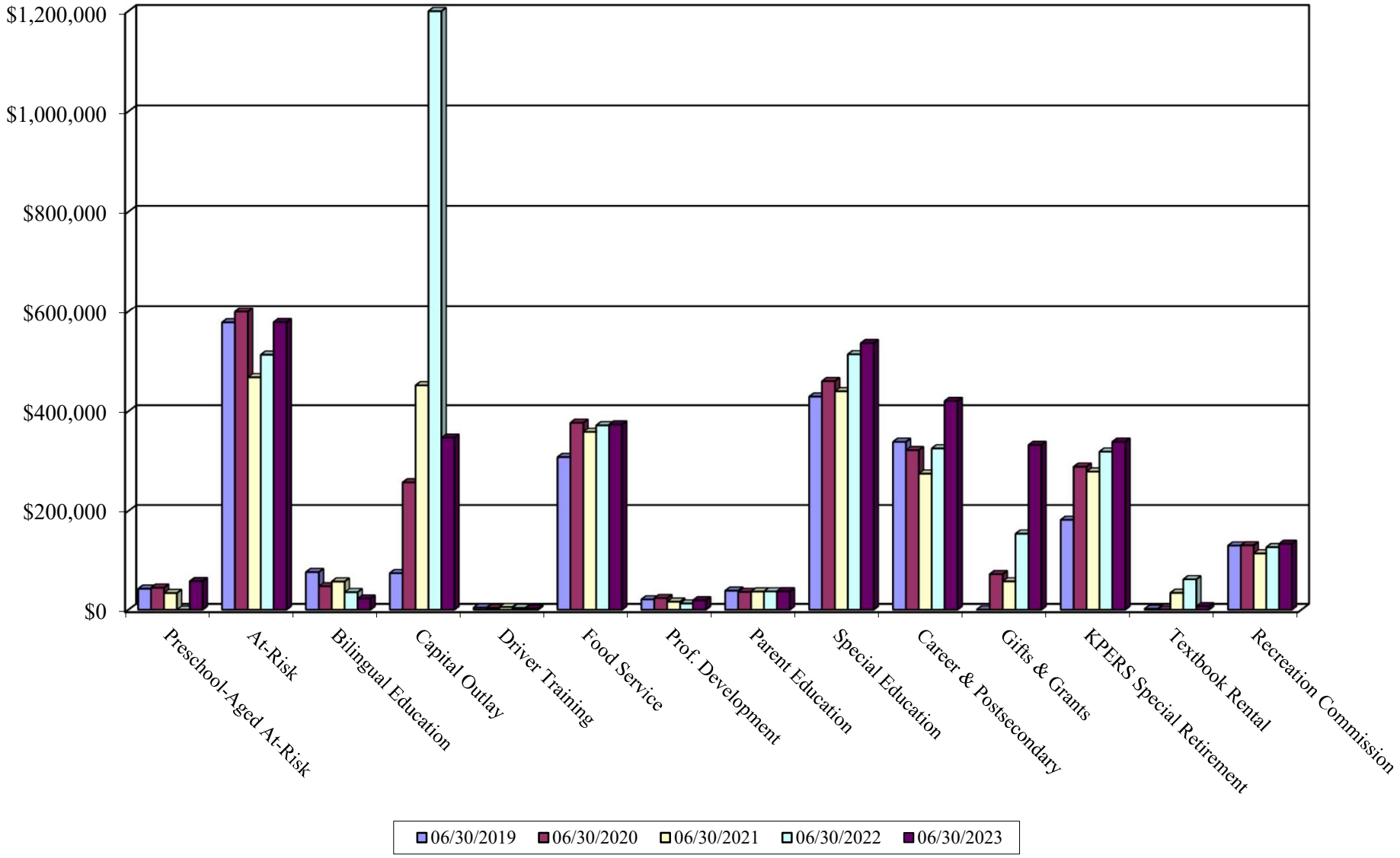


06/30/2023

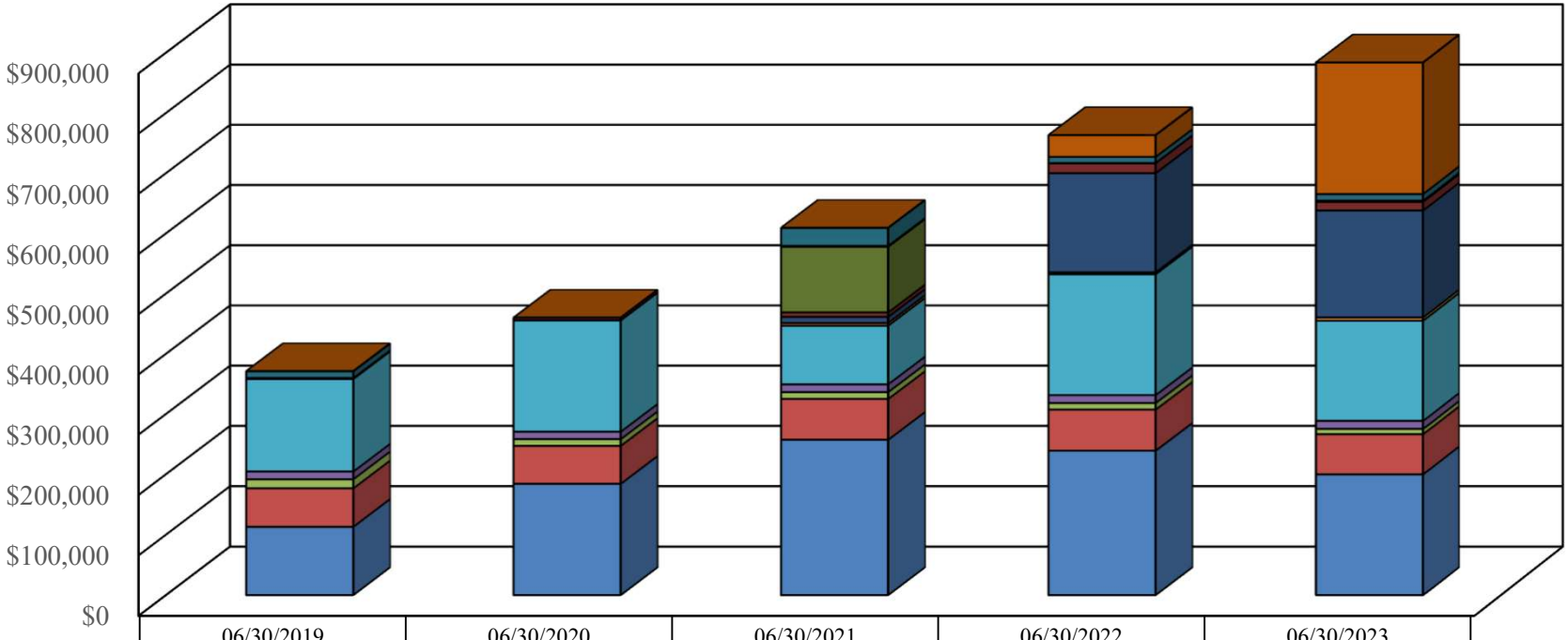
Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



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

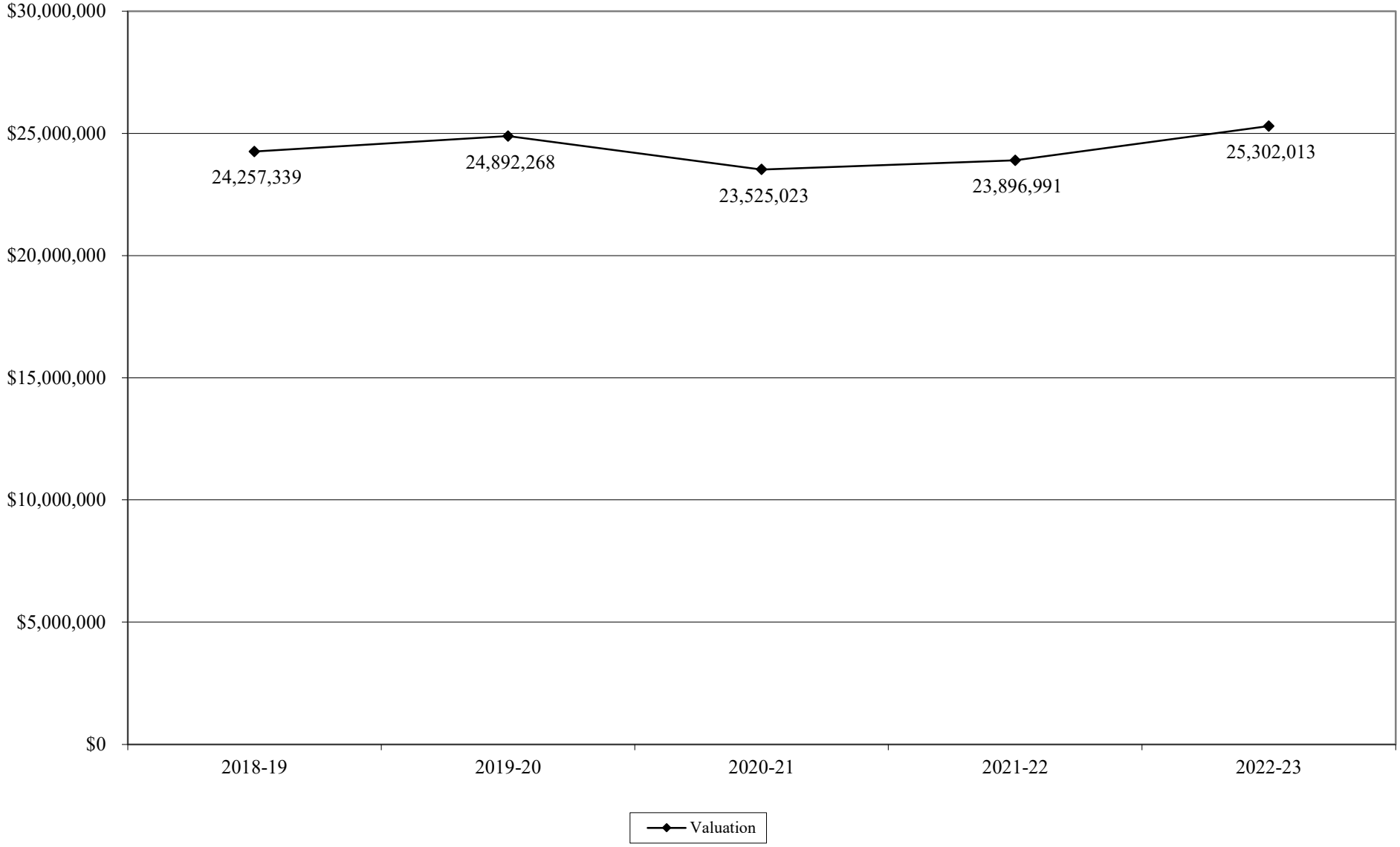


Unified School District No. 349
Stafford, Kansas
Federal Aid

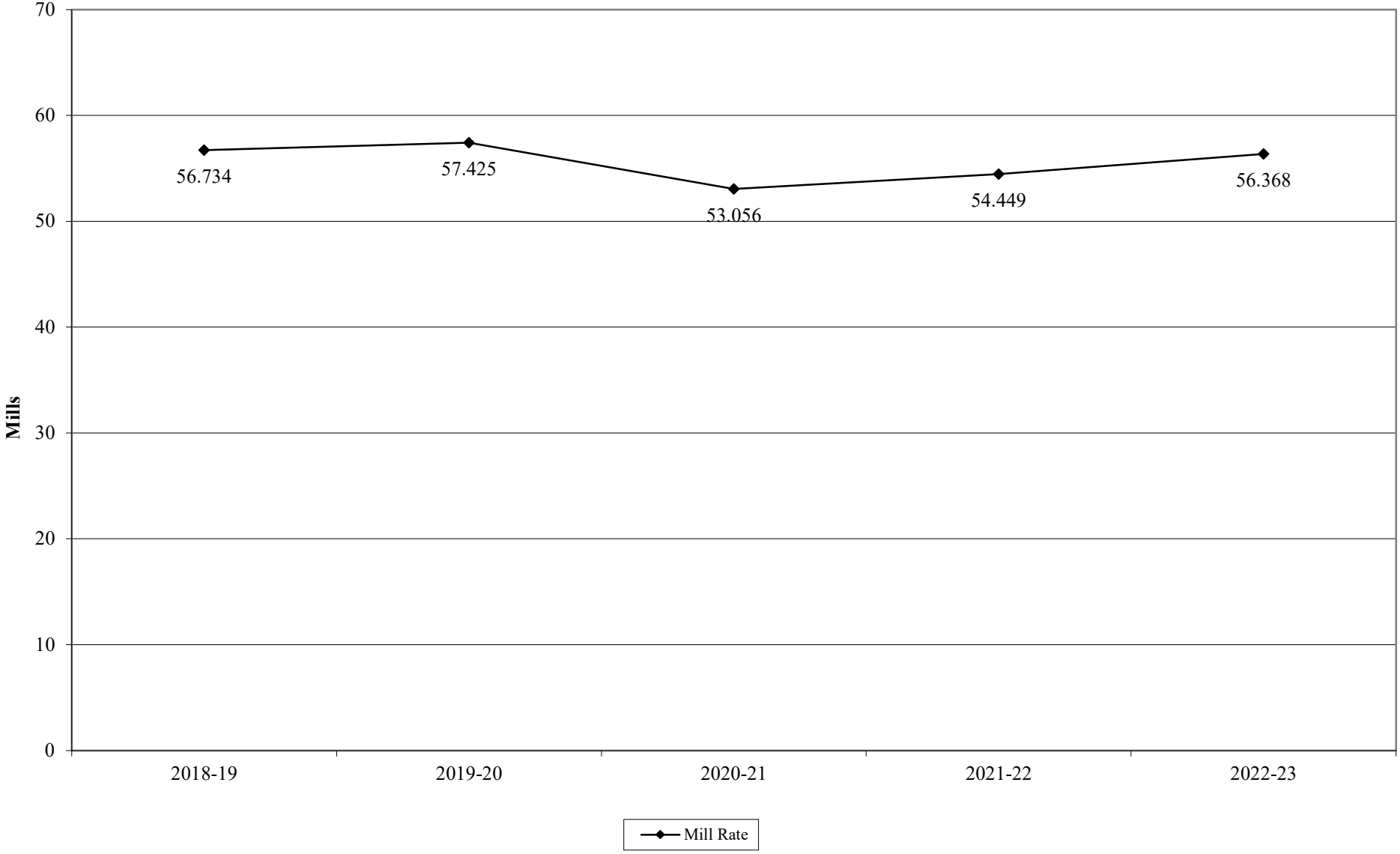


	06/30/2019	06/30/2020	06/30/2021	06/30/2022	06/30/2023
Other	130	0	0	36,098	218,451
REAP Grant	11,179	0	29,883	10,256	10,998
Carl Perkins	1,600	0	1,547	338	1,950
SPARKS Grant	0	0	108,968	0	0
Pre-K Pilot (TANF)	0	4,580	7,385	16,480	14,280
ESSER	0	0	10,182	164,802	177,774
Special Education	0	0	4,584	3,144	5,373
Title IV 21st Century	153,676	184,837	97,321	200,692	166,320
Title IV	12,732	12,397	12,890	13,217	13,387
Title II	15,025	11,053	11,439	10,914	8,733
Title I	63,633	63,032	67,800	68,175	66,624
Child Nutrition	112,967	184,056	257,114	239,022	199,869

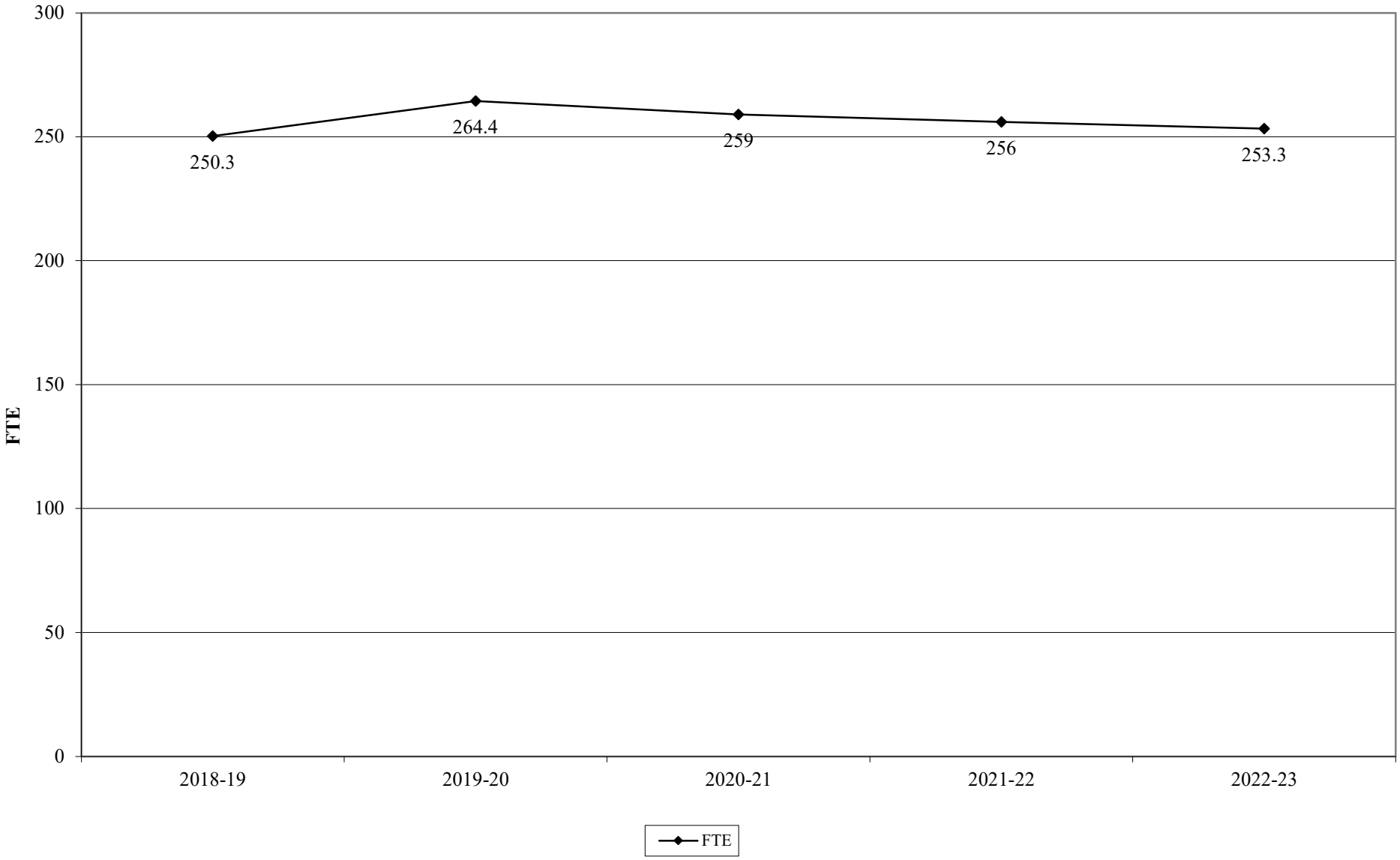
Unified School District No. 349
Stafford, Kansas
Valuation



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

