UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2024

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
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For the Year Ended June 30, 2024

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 349 Stafford, Kansas**, as of and for the year ended June 30, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024, 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* 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 Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

Unified School District No. 349 Stafford, Kansas' basic financial statement for the year ended June 30, 2023 (not presented herein), was audited by VonFeldt, Bauer & VonFeldt, Chtd. who merged with AdamsBrown, LLC as of November 1, 2023, whose report dated November 3, 2023, expressed an unmodified opinion on the basic financial statement. The 2023 basic financial statement and the other auditor's report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated November 3, 2023, stated that the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2023 was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, 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 February 10, 2025, on our consideration of the District'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 the District'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 the District's internal control over financial reporting and compliance.

AdamsBrown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

February 10, 2025

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types								
General Fund								
General Fund	$ -	-	-	3,120,075	3,120,075	**-**	24,000	**24,000**
Supplemental General Fund	69,724	-	-	903,855	892,923	**80,656**	-	**80,656**
Special Purpose Funds								
Preschool Aged At-Risk Fund	10,389	-	-	62,357	57,899	**14,847**	-	**14,847**
At-Risk Fund	117,038	-	-	554,426	614,744	**56,720**	-	**56,720**
Bilingual Education Fund	26,639	-	-	17,000	17,905	**25,734**	-	**25,734**
Capital Outlay Fund	544,458	(7,942)	18,652	385,285	813,242	**127,211**	262,210	**389,421**
Driver Training Fund	30,838	-	-	550	900	**30,488**	-	**30,488**
Food Service Fund	26,501	-	-	344,248	366,631	**4,118**	-	**4,118**
Professional Development Fund	36,928	-	-	11,653	13,291	**35,290**	-	**35,290**
Parent Education Fund	27,674	-	-	35,955	43,194	**20,435**	-	**20,435**
Special Education Fund	431,484	-	-	537,798	664,201	**305,081**	-	**305,081**
Career and Postsecondary Education Fund	374,310	-	-	394,216	329,537	**438,989**	-	**438,989**
Gifts and Grants Fund	(36,920)	-	-	198,992	159,587	**2,485**	-	**2,485**
KPERS Special Retirement Fund	-	-	-	341,301	341,301	**-**	-	**-**
Contingency Reserve Fund	111,919	-	-	-	-	**111,919**	-	**111,919**
Textbook Rental Fund	101,330	-	-	40,880	57,342	**84,868**	50,200	**135,068**
Recreation Commission Fund	4,385	-	-	134,972	132,000	**7,357**	-	**7,357**
Title I Fund	-	-	-	83,745	83,745	**-**	-	**-**
Title II-A Fund	-	-	-	11,729	11,729	**-**	-	**-**
Title IV Fund	-	-	-	13,523	13,523	**-**	-	**-**
Carl Perkins Fund	1,606	-	-	470	470	**1,606**	-	**1,606**
REAP Grant Fund	-	-	-	11,544	11,544	**-**	-	**-**
21st Century After School Fund	1,293	-	-	91,393	88,840	**3,846**	-	**3,846**
21st Century SMS-SHS Fund	-	-	-	57,263	62,953	**(5,690)**	-	**(5,690)**
KDHE Bullying Prevention Fund	206	-	-	-	-	**206**	-	**206**
ESSER Grant Fund	(388,167)	-	-	402,811	9,749	**4,895**	-	**4,895**
Early Childhood Block Grant Fund	(7,942)	7,942	-	-	-	**-**	-	**-**
Kansas Preschool Pilot Grant Fund	-	-	-	12,059	19,360	**(7,301)**	-	**(7,301)**
District Activity Funds	70,187	-	-	173,274	159,451	**84,010**	-	**84,010**
Bond and Interest Fund								
Bond and Interest Fund	123,174	-	-	6,011	-	**129,185**	-	**129,185**
Total Reporting Entity (Excluding Agency Funds)	$ 1,677,054	-	18,652	7,947,385	8,086,136	**1,556,955**	336,410	**1,893,365**

Composition of Cash	NOW Accounts	$ **723,693**
	Certificates of Deposit	**1,221,420**
	Total Cash	**1,945,113**
	Agency Funds per Schedule 3	**(51,748)**
	Total Reporting Entity (Excluding Agency Funds)	$ **1,893,365**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

Recreation Commission

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

Basis of Presentation – Fund Accounting

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

The following types of funds comprise the financial activities of the District for the year ended June 30, 2024.

Regulatory Basis Fund Types

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

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

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no

future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the General Fund and the At-Risk 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.

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

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

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

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $1,945,113 and the bank balance was $2,650,618. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $2,400,618 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2024.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 349 Stafford, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2024 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Preschool Aged At-Risk Fund	K.S.A. 72-5167	$ 10,000
General Fund	At-Risk Fund	K.S.A. 72-5167	392,794
General Fund	Food Service Fund	K.S.A. 72-5167	42,000
General Fund	Special Education Fund	K.S.A. 72-5167	350,000
General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5167	18,000
Supplemental General Fund	Preschool Aged At-Risk Fund	K.S.A. 72-5143	52,357
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	161,632
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	17,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	57,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	10,000
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143	12,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	171,533
Supplemental General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5143	375,000
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-5143	36,401

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

Unified School District No. 349 Stafford, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 120 participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance coverage. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc. management.

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 349 Stafford, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in

Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $341,301 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $3,183,501. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 349 Stafford, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

NOTE 10 – COMPENSATED ABSENCES

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

Classified Sick Leave
Teachers and employees who are on a 12-month contract will be granted 10 days sick leave at the beginning of each school year. All sick leave which is not used by the employee will be allowed to accumulate up to 60 days plus the current contract year's 10 days are accumulated. A certification of incapacity to teach may be required after 5 consecutive days of sick leave. A maximum of 65 days sick leave can be transferred from one year to the next. At the end of each contract year, all days in excess of the 65 days for each qualified individual will be paid to the eligible teacher at the rate of $60 per day. This shall be paid at the end of the teaching year or in the June paycheck. Upon retirement, any employee who has been in continuous service with the District will receive reimbursement for unused sick leave up to a maximum of 50 days. Unused sick leave will be reimbursed at varying rates based on the number of years the employee has been with the District.

Certified Annual Leave
Each full-time teacher in the District shall be granted 13 days current annual leave for each school year. Days of leave, for the current year, are prorated for teachers who work less than full time in a certified position and/or employed for less than a full contract year. Current annual leave days may be used for any reason. All remaining current annual leave days not used at the end of each school year will roll over as accumulated sick leave. A maximum of 65 days of accumulated sick leave can be transferred from one year to the next. At the end of each contract year, all days in excess of the 65 days for each qualified individual will be paid to the eligible teacher at the rate of $60 per day. This shall be paid at the end of the teaching year or in the June paycheck. Those teachers who have accumulated more than 65 days of accumulated sick leave in the current school year will be allowed to retain those excess days. However, no additional accumulation will be allowed while the employee balance is 65 days or more.

NOTE 11 – RECLASSIFICATIONS

Certain accounts in the prior year financial statement have been reclassified for comparative purposes to conform with the presentation in the current year financial statement.

NOTE 12 – PRIOR PERIOD ADJUSTMENT

During review of the Early Childhood Block Grant Fund expenditures, the District determined that the beginning unencumbered cash for the Early Childhood Block Grant Fund was understated and the beginning unencumbered cash for the Capital Outlay Fund was overstated due to non-allowable expenditures charged to the Early Childhood Block Grant Fund from a prior year. The financial statement has been adjusted to properly account for the expenditures in the amount of $7,942.

NOTE 13 – LONG-TERM DEBT

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

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

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows

Issue	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease Payable									
Energy Conservation Equipment	1.59%	12/15/2021	$ 565,130	2/15/2032	$ 500,660	-	53,704	**446,956**	7,761

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

	YEAR						
	2025	2026	2027	2028	2029	2030-2032	**Total**
Principal							
Finance Lease Payable	$ 54,594	55,479	56,377	57,280	58,218	165,008	**446,956**
Interest							
Finance Lease Payable	6,871	5,986	5,088	4,185	3,247	4,021	**29,398**
Total Principal and Interest	$ 61,465	61,465	61,465	61,465	61,465	169,029	**476,354**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
General Funds						
General Fund	$ 2,960,707	(10,685)	170,053	3,120,075	**3,120,075**	-
Supplemental General Fund	892,923	-	-	892,923	**892,923**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	62,745	-	-	62,745	**57,899**	(4,846)
At-Risk Fund	671,463	-	-	671,463	**614,744**	(56,719)
Bilingual Education Fund	43,639	-	-	43,639	**17,905**	(25,734)
Capital Outlay Fund	1,029,079	-	-	1,029,079	**813,242**	(215,837)
Driver Training Fund	10,000	-	-	10,000	**900**	(9,100)
Food Service Fund	377,468	-	-	377,468	**366,631**	(10,837)
Professional Development Fund	32,010	-	-	32,010	**13,291**	(18,719)
Parent Education Fund	44,650	-	-	44,650	**43,194**	(1,456)
Special Education Fund	922,800	-	-	922,800	**664,201**	(258,599)
Career and Postsecondary Education Fund	771,892	-	-	771,892	**329,537**	(442,355)
Gifts and Grants Fund	176,752	-	-	176,752	**159,587**	(17,165)
KPERS Special Retirement Fund	365,797	-	-	365,797	**341,301**	(24,496)
Recreation Commission Fund	132,000	-	-	132,000	**132,000**	-
Bond and Interest Fund						
Bond and Interest Fund	132,924	-	-	132,924	**-**	(132,924)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Production Tax	$ 5,574	**3,154**	3,386	(232)
Local Sources				
Reimbursements	526,955	**170,053**	-	170,053
State Aid				
General State Aid	2,417,400	**2,597,143**	2,607,596	(10,453)
Special Education Aid	301,550	**349,725**	349,725	-
Total Receipts	3,251,479	**3,120,075**	2,960,707	159,368
Expenditures				
Instruction				
Salaries	554,351	**591,137**	237,802	353,335
Employee Benefits	160,995	**136,306**	156,000	(19,694)
Purchased Professional Services	5,610	**-**	6,000	(6,000)
Other Purchased Services	205,664	**232,534**	206,000	26,534
Supplies	82,960	**112,665**	64,211	48,454
Property	-	**-**	10,000	(10,000)
Other	15,072	**29,848**	8,000	21,848
Student Support Services				
Salaries	127,749	**143,965**	133,000	10,965
Employee Benefits	27,150	**24,783**	28,895	(4,112)
Other Purchased Services	843	**-**	-	-
Supplies	-	**1,473**	500	973
Instructional Support Staff				
Salaries	-	**44,743**	-	44,743
Employee Benefits	-	**9,193**	-	9,193
Supplies	8,532	**3,307**	6,000	(2,693)
General Administration				
Salaries	131,201	**136,638**	140,000	(3,362)
Employee Benefits	24,138	**28,554**	17,410	11,144
Purchased Professional Services	43,213	**31,801**	25,000	6,801
Other Purchased Services	3,761	**4,106**	4,000	106
Supplies	5,228	**6,185**	3,000	3,185
Other	5,915	**3,825**	6,000	(2,175)
School Administration				
Salaries	228,931	**221,225**	242,200	(20,975)
Employee Benefits	44,675	**41,265**	48,500	(7,235)
Purchased Professional Services	202	**-**	-	-
Other Purchased Services	8,568	**9,838**	10,000	(162)
Supplies	$ 7,076	**7,667**	7,500	167

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (Continued)				
Central Services				
Salaries	$ 65,047	**66,964**	67,700	(736)
Employee Benefits	459,071	**112,206**	407,100	(294,894)
Operations and Maintenance				
Employee Benefits	7,154	**794**	33,140	(32,346)
Purchased Professional Services	24,248	**30,597**	20,000	10,597
Purchased Property Services	14,943	**15,501**	15,100	401
Other Purchased Services	53,322	**66,278**	45,000	21,278
Supplies	115,934	**97,993**	122,200	(24,207)
Property	-	**360**	-	360
Transportation Supervision				
Salaries	4,601	**5,000**	4,800	200
Employee Benefits	2,044	**7,187**	2,095	5,092
Vehicle Operating Services				
Salaries	24,975	**24,917**	23,360	1,557
Employee Benefits	900	**2,944**	3,500	(556)
Other Purchased Services	12,111	**13,572**	13,000	572
Supplies	16,349	**13,584**	17,000	(3,416)
Equipment	-	**29**	-	29
Other	1,067	**1,115**	1,200	(85)
Vehicle and Maintenance Services				
Purchased Property Services	7,542	**18,000**	7,700	10,300
Equipment	7,186	**9,182**	7,000	2,182
Operating Transfers				
To Preschool Aged At-Risk	10,000	**10,000**	10,000	-
To At-Risk	383,208	**392,794**	392,794	-
To Food Service	40,000	**42,000**	40,000	2,000
To Special Education	301,550	**350,000**	350,000	-
To Career and Postsecondary Education	8,393	**18,000**	18,000	-
Adjustment to Comply with Legal Max	-	**-**	(10,685)	10,685
Legal General Fund Budget	3,251,479	**3,120,075**	2,950,022	170,053
(a) Adjustment for Qualifying Budget Credits	-	**-**	170,053	(170,053)
Total Expenditures	3,251,479	**3,120,075**	3,120,075	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 170,053

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 449,074	**527,706**	559,186	(31,480)
Delinquent Tax	7,023	**6,787**	9,297	(2,510)
Motor Vehicle Tax	34,826	**36,013**	29,919	6,094
Recreational Vehicle Tax	849	**714**	761	(47)
Commercial Vehicle Tax	2,048	**2,075**	2,093	(18)
State Aid				
Supplemental State Aid	296,062	**330,560**	330,560	-
Total Receipts	789,882	**903,855**	931,816	(27,961)
Expenditures				
Operating Transfers				
To Preschool Aged At-Risk	48,000	**52,357**	52,357	-
To At-Risk	120,000	**161,632**	161,632	-
To Bilingual Education	7,000	**17,000**	17,000	-
To Driver Training	2,000	**-**	2,000	(2,000)
To Food Service	49,070	**57,000**	53,000	4,000
To Professional Development	12,000	**10,000**	12,000	(2,000)
To Parent Education	12,000	**12,000**	12,000	-
To Special Education	136,045	**171,533**	171,533	-
To Career and Postsecondary Education	393,000	**375,000**	375,000	-
To Textbook Rental	41,000	**36,401**	36,401	-
Total Expenditures	820,115	**892,923**	892,923	-
Receipts Over (Under) Expenditures	(30,233)	**10,932**		
Unencumbered Cash - Beginning	99,957	**69,724**		
Unencumbered Cash - Ending	$ 69,724	**80,656**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 10,000	**10,000**	-	10,000
From Supplemental General	48,000	**52,357**	52,357	-
Total Receipts	58,000	**62,357**	52,357	10,000
Expenditures				
Instruction				
Salaries	50,000	**47,357**	47,357	-
Employee Benefits	7,208	**9,288**	9,288	-
Supplies	249	**1,254**	6,100	(4,846)
Total Expenditures	57,457	**57,899**	62,745	(4,846)
Receipts Over (Under) Expenditures	543	**4,458**		
Unencumbered Cash - Beginning	9,846	**10,389**		
Unencumbered Cash - Ending	$ 10,389	**14,847**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 383,208	**392,794**	392,794	-
From Supplemental General	120,000	**161,632**	161,632	-
Total Receipts	503,208	**554,426**	554,426	-
Expenditures				
Instruction				
Salaries	385,386	**437,092**	454,116	(17,024)
Employee Benefits	65,509	**51,115**	50,000	1,115
Other Purchased Services	40,000	**-**	20,000	(20,000)
Supplies	56,128	**62,809**	71,240	(8,431)
Property	-	**-**	15,800	(15,800)
Instructional Support Staff				
Salaries	23,593	**53,192**	50,000	3,192
Employee Benefits	7,695	**10,536**	10,307	229
Total Expenditures	578,311	**614,744**	671,463	(56,719)
Receipts Over (Under) Expenditures	(75,103)	**(60,318)**		
Unencumbered Cash - Beginning	192,141	**117,038**		
Unencumbered Cash - Ending	$ 117,038	**56,720**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfer				
From Supplemental General	$ 7,000	**17,000**	17,000	-
Expenditures				
Instruction				
Salaries	19,580	**16,499**	29,000	(12,501)
Employee Benefits	2,794	**1,398**	8,000	(6,602)
Supplies	-	**8**	4,639	(4,631)
Property	-	**-**	2,000	(2,000)
Total Expenditures	22,374	**17,905**	43,639	(25,734)
Receipts Over (Under) Expenditures	(15,374)	**(905)**		
Unencumbered Cash - Beginning	42,013	**26,639**		
Unencumbered Cash - Ending	$ 26,639	**25,734**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 194,362	**196,912**	177,072	19,840
Delinquent Tax	4,457	**2,727**	4,079	(1,352)
Motor Vehicle Tax	13,622	**13,709**	11,607	2,102
Recreational Vehicle Tax	333	**272**	295	(23)
Commercial Vehicle Tax	757	**868**	812	56
Local Sources				
Interest on Idle Funds	61,549	**73,277**	50,000	23,277
Other Receipts from Local Sources	312,909	**42,743**	188,826	(146,083)
State Aid				
Capital Outlay State Aid	47,679	**54,777**	54,777	-
Total Receipts	635,668	**385,285**	487,468	(102,183)
Expenditures				
Instruction				
Employee Benefits	-		-	-
Property	22,789	**26,729**	50,000	(23,271)
Student Support Services				
Property	-	**-**	3,000	(3,000)
Instructional Support Services				
Property	-	**-**	10,000	(10,000)
General Administration				
Property	-	**3,800**	10,000	(6,200)
School Administration				
Property	-	**-**	1,000	(1,000)
Operations and Maintenance				
Salaries	76,519	**83,364**	100,000	(16,636)
Employee Benefits	-	**8,232**	-	8,232
Property	28,703	**3,788**	249,726	(245,938)
Transportation				
Supplies	-	**-**	50,000	(50,000)
Property	50,516	**-**	-	-
Facility Acquisition and Construction Services				
Land Improvement	90,644	**-**	50,000	(50,000)
Architectural and Engineering Services	-	**-**	5,000	(5,000)
New Building Acquisition and Construction	-	**833**	120,000	(119,167)
Building Improvements	77,567	**686,496**	380,353	306,143
Total Expenditures	346,738	**813,242**	1,029,079	(215,837)
Receipts Over (Under) Expenditures	288,930	**(427,957)**		
Unencumbered Cash - Beginning	255,528	**544,458**		
Prior Period Adjustment	-	**(7,942)**		
Prior Year Cancelled Encumbrances	-	**18,652**		
Unencumbered Cash - Ending	$ 544,458	**127,211**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 150	**550**	100	450
State Aid				
State Safety Aid	-	**-**	1,350	(1,350)
Operating Transfers				
From Supplemental General	2,000	**-**	2,000	(2,000)
Total Receipts	2,150	**550**	3,450	(2,900)
Expenditures				
Vehicle Operations and Maintenance Services				
Purchased Property Services	2,075	**900**	10,000	(9,100)
Receipts Over (Under) Expenditures	75	**(350)**		
Unencumbered Cash - Beginning	30,763	**30,838**		
Unencumbered Cash - Ending	$ 30,838	**30,488**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Food Sales	$ 45,423	**47,416**	53,148	(5,732)
Other Receipts from Local Sources	2,197	**6,302**	2,000	4,302
State Aid				
State Food Assistance	1,565	**1,586**	1,209	377
Federal Aid				
Child Nutrition Program	199,869	**189,944**	201,609	(11,665)
Operating Transfers				
From General	40,000	**42,000**	40,000	2,000
From Supplemental General	49,070	**57,000**	53,000	4,000
Total Receipts	338,124	**344,248**	350,966	(6,718)
Expenditures				
Operations and Maintenance				
Salaries	7,000	**7,000**	7,000	-
Employee Benefits	3,347	**4,054**	550	3,504
Purchased Property Services	7,201	**6,690**	3,600	3,090
Supplies	24,317	**23,344**	26,178	(2,834)
Food Service Operation				
Salaries	122,260	**121,779**	128,000	(6,221)
Employee Benefits	30,920	**23,444**	32,740	(9,296)
Food and Supplies	174,741	**176,741**	176,000	741
Other	3,366	**3,579**	3,400	179
Total Expenditures	373,152	**366,631**	377,468	(10,837)
Receipts Over (Under) Expenditures	(35,028)	**(22,383)**		
Unencumbered Cash - Beginning	61,529	**26,501**		
Unencumbered Cash - Ending	$ 26,501	**4,118**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 350	**-**	-	-
State Aid				
Professional Development Aid	2,817	**1,653**	4,188	(2,535)
Operating Transfers				
From Supplemental General	12,000	**10,000**	12,000	(2,000)
Total Receipts	15,167	**11,653**	16,188	(4,535)
Expenditures				
Instructional Support Staff				
Salaries	4,924	**1,823**	6,500	(4,677)
Employee Benefits	384	**142**	510	(368)
Purchased Professional Services	11,570	**8,838**	20,000	(11,162)
Supplies	2,001	**2,131**	5,000	(2,869)
Other	**-**	**357**	-	357
Total Expenditures	18,879	**13,291**	32,010	(18,719)
Receipts Over (Under) Expenditures	(3,712)	**(1,638)**		
Unencumbered Cash - Beginning	40,640	**36,928**		
Unencumbered Cash - Ending	$ 36,928	**35,290**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Resources	$ -	**155**	-	155
State Aid				
Professional Development Aid	22,236	**23,800**	23,800	-
Operating Transfers				
From Supplemental General	12,000	**12,000**	12,000	-
Total Receipts	34,236	**35,955**	35,800	155
Expenditures				
Student Support Services				
Salaries	27,588	**30,880**	30,000	880
Employee Benefits	2,365	**2,353**	4,400	(2,047)
Purchased Professional Services	-	**-**	550	(550)
Other Purchased Services	1,296	**3,057**	1,500	1,557
Supplies	3,804	**5,206**	5,200	6
Property	1,987	**1,698**	3,000	(1,302)
Total Expenditures	37,040	**43,194**	44,650	(1,456)
Receipts Over (Under) Expenditures	(2,804)	**(7,239)**		
Unencumbered Cash - Beginning	30,478	**27,674**		
Unencumbered Cash - Ending	$ 27,674	**20,435**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Resources	$ -	**10,000**	-	10,000
Federal Sources				
Federal Aid	5,373	**6,265**	6,265	-
Operating Transfers				
From General	301,550	**350,000**	350,000	-
From Supplemental General	136,045	**171,533**	171,533	-
Total Receipts	442,968	**537,798**	527,798	10,000
Expenditures				
Instruction				
Other Purchased Services				
Assessments	170,817	**191,746**	250,000	(58,254)
Flow-thru	270,165	**288,927**	400,000	(111,073)
Supplies	2,548	**10,682**	10,000	682
Student Support Services				
Salaries	36,629	**40,911**	50,000	(9,089)
Employee Benefits	3,202	**8,558**	3,460	5,098
Supplies	2,743	**3,812**	7,000	(3,188)
Property	-	**-**	10,000	(10,000)
Vehicle Operating Services				
Salaries	26,545	**42,086**	41,533	553
Employee Benefits	13,096	**5,319**	16,000	(10,681)
Other Purchased Services	1,639	**4,248**	4,000	248
Supplies	6,571	**12,874**	20,000	(7,126)
Equipment	-	**50,523**	104,807	(54,284)
Vehicle Operations and Maintenance Service				
Salaries	-	**2,884**	-	2,884
Employee Benefits	-	**221**	-	221
Purchased Property Services	1,010	**1,410**	3,000	(1,590)
Property	1,186	**-**	3,000	(3,000)
Total Expenditures	536,151	**664,201**	922,800	(258,599)
Receipts Over (Under) Expenditures	(93,183)	**(126,403)**		
Unencumbered Cash - Beginning	524,667	**431,484**		
Unencumbered Cash - Ending	$ 431,484	**305,081**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 2,270	**1,216**	-	1,216
Operating Transfers				
From General	8,393	**18,000**	15,000	3,000
From Supplemental General	393,000	**375,000**	375,000	-
Total Receipts	403,663	**394,216**	390,000	4,216
Expenditures				
Instruction				
Salaries	241,677	**197,482**	270,000	(72,518)
Employee Benefits	51,787	**33,095**	51,000	(17,905)
Purchased Professional Services	748	**955**	1,000	(45)
Supplies	42,136	**32,346**	200,000	(167,654)
Property	3,684	**-**	154,492	(154,492)
Other	1,461	**-**	5,000	(5,000)
Operations and Maintenance				
Salaries	60,000	**34,000**	70,000	(36,000)
Employee Benefits	18,776	**31,659**	20,400	11,259
Total Expenditures	420,269	**329,537**	771,892	(442,355)
Receipts Over (Under) Expenditures	(16,606)	**64,679**		
Unencumbered Cash - Beginning	390,916	**374,310**		
Unencumbered Cash - Ending	$ 374,310	**438,989**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Grants and Donations	$ 39,578	**18,388**	5,000	13,388
State Sources				
Mental Health (School Liaison) Grant	46,245	**47,027**	47,027	-
Mental Health (Community Health) Grant	15,415	**15,676**	15,676	-
Safe and Secure Schools Grant	4,714	**3,825**	3,825	-
Pre-K Pilot Grant	-	**-**	9,680	(9,680)
Other State Grants	-	**-**	135,000	(135,000)
Federal Aid				
Other Federal Grants	187,321	**114,076**	9,680	104,396
Total Receipts	293,273	**198,992**	225,888	(26,896)
Expenditures				
Instruction				
Salaries	27,201	**14,645**	5,000	9,645
Employee Benefits	2,916	**1,229**	393	836
Purchased Professional Services	15,415	**15,676**	-	15,676
Supplies	2,000	**1,199**	9,287	(8,088)
Property	4,403	**646**	-	646
Other	3,230	**1,868**	-	1,868
Student Support Services				
Salaries	36,747	**37,073**	48,265	(11,192)
Employee Benefits	8,707	**8,002**	8,444	(442)
Purchased Professional Services	-	**-**	15,676	(15,676)
Operations and Maintenance				
Property	9,766	**-**	3,825	(3,825)
Other Support Services				
Salaries	131,102	**70,770**	68,300	2,470
Employee Benefits	9,892	**5,449**	5,562	(113)
Other Purchased Services	-	**-**	2,000	(2,000)
Supplies	48,270	**2,048**	10,000	(7,952)
Other	32,556	**982**	-	982
Total Expenditures	332,205	**159,587**	176,752	(17,165)
Receipts Over (Under) Expenditures	(38,932)	**39,405**		
Unencumbered Cash - Beginning	2,012	**(36,920)**		
Unencumbered Cash - Ending	$ (36,920)	**2,485**		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
State Aid				
KPERS Aid	$ 338,701	**341,301**	365,797	(24,496)
Expenditures				
Instruction				
Employee Benefits	194,717	**187,716**	197,738	(10,022)
Student Support Services				
Employee Benefits	28,796	**20,478**	22,135	(1,657)
Instructional Support Staff				
Employee Benefits	3,591	**6,826**	7,819	(993)
General Administration				
Employee Benefits	17,547	**23,891**	25,657	(1,766)
School Administration				
Employee Benefits	28,824	**23,891**	26,657	(2,766)
Central Services				
Employee Benefits	8,190	**6,826**	8,819	(1,993)
Operations and Maintenance				
Employee Benefits	18,070	**23,891**	25,657	(1,766)
Student Transportation Services				
Employee Benefits	7,066	**20,478**	22,135	(1,657)
Other Support Services				
Employee Benefits	16,507	**-**	-	-
Food Service				
Employee Benefits	15,393	**27,304**	29,180	(1,876)
Total Expenditures	338,701	**341,301**	365,797	(24,496)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	**-**	**-**		
Unencumbered Cash - Ending	$ -	**-**		

Schedule 2-15

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Rental Fees and Books	$	4,727	**4,405**
Miscellaneous		1	**74**
Operating Transfers			
From Supplemental General		41,000	**36,401**
Total Receipts		45,728	**40,880**
Expenditures			
Instruction			
Supplies		6,894	**57,342**
Receipts Over (Under) Expenditures		38,834	**(16,462)**
Unencumbered Cash - Beginning		62,496	**101,330**
Unencumbered Cash - Ending	$	101,330	**84,868**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Receipts					
Ad Valorem Property Tax	$	122,496	**124,300**	110,668	13,632
Delinquent Tax		1,602	**1,694**	2,549	(855)
Motor Vehicle Tax		8,447	**8,278**	7,042	1,236
Recreational Vehicle Tax		206	**164**	179	(15)
Commercial Vehicle Tax		454	**536**	493	43
Local Sources					
Other Receipts from Local Sources		**-**	**-**	6,680	(6,680)
Total Receipts		133,205	**134,972**	127,611	7,361
Expenditures					
Community Service Operations		133,205	**132,000**	132,000	-
Receipts Over (Under) Expenditures		-	**2,972**		
Unencumbered Cash - Beginning		4,385	**4,385**		
Unencumbered Cash - Ending	$	4,385	**7,357**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	66,624	**83,745**
Expenditures			
Instruction			
Salaries		46,360	**60,827**
Employee Benefits		11,488	**10,316**
Supplies		615	**3,410**
General Administration			
Salaries		8,161	**9,192**
Total Expenditures		66,624	**83,745**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	8,733	**11,729**
Expenditures			
Instruction			
Salaries		1,070	**-**
Purchased Professional Services		1,762	**-**
Supplies		5,188	**6,852**
Instructional Support Staff			
Purchased Professional Services		713	**3,590**
General Administration			
Salaries		-	**1,287**
Total Expenditures		8,733	**11,729**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	13,387	**13,523**
Expenditures			
Instruction			
Salaries		1,640	**-**
Employee Benefits		265	**-**
Supplies		11,482	**12,039**
General Administration			
Salaries		-	**1,484**
Total Expenditures		13,387	**13,523**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Carl Perkins Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Other Sources			
Other Receipts from Local Sources	$	1,452	**470**
Federal Aid			
Other Federal Grants Thru State		1,950	**-**
Total Receipts		3,402	**470**
Expenditures			
Instruction			
Salaries		175	-
Instructional Support Staff			
Purchased Professional Services		1,475	**470**
Other Purchased Services		300	-
Total Expenditures		1,950	**470**
Receipts Over (Under) Expenditures		1,452	**-**
Unencumbered Cash - Beginning		154	**1,606**
Unencumbered Cash - Ending	$	1,606	**1,606**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
US Department of Education	$	10,998	**11,544**
Expenditures			
Instruction			
Supplies		1,030	**-**
Property		9,968	**11,544**
Total Expenditures		10,998	**11,544**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
21st Century After School Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	3,308	**2,903**
Federal Aid			
Other Federal Grants Thru State		92,970	**88,490**
Total Receipts		96,278	**91,393**
Expenditures			
Instruction			
Salaries		66,984	**65,921**
Employee Benefits		9,347	**8,034**
Purchased Professional Services		2,500	**2,500**
Other Purchased Services		4,700	**4,177**
Supplies		10,370	**7,150**
Property		234	**181**
Other		850	**877**
Total Expenditures		94,985	**88,840**
Receipts Over (Under) Expenditures		1,293	**2,553**
Unencumbered Cash - Beginning		-	**1,293**
Unencumbered Cash - Ending	$	1,293	**3,846**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	4,085	**-**
Federal Aid			
Other Federal Grants Thru State		73,350	**57,263**
Total Receipts		77,435	**57,263**
Expenditures			
Instruction			
Salaries		55,590	**43,321**
Employee Benefits		9,436	**7,843**
Purchased Professional Services		2,500	**2,500**
Other Purchased Services		4,965	**3,914**
Supplies		3,809	**4,457**
Property		435	**218**
Other Purchased Services		700	**700**
Total Expenditures		77,435	**62,953**
Receipts Over (Under) Expenditures		-	**(5,690)**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**(5,690)**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
KDHE Bullying Prevention Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
ESSER Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid			
Other Federal Grants Thru State	$	177,774	**402,811**
Expenditures			
Instruction			
Salaries		68,398	**-**
Employee Benefits		12,141	**212**
Supplies		10,924	**9,537**
Instructional Support Staff			
Purchased Professional Services		125	**-**
Total Expenditures		91,588	**9,749**
Receipts Over (Under) Expenditures		86,186	**393,062**
Unencumbered Cash - Beginning		(474,353)	**(388,167)**
Unencumbered Cash - Ending	$	(388,167)	**4,895**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	25,811	**-**
Federal Aid			
Other Federal Grants Thru State		295	**-**
Total Receipts		26,106	**-**
Expenditures			
Instruction			
Employee Benefits		2,372	**-**
Receipts Over (Under) Expenditures		23,734	**-**
Unencumbered Cash - Beginning		(31,676)	**(7,942)**
Prior Period Adjustment		-	**7,942**
Unencumbered Cash - Ending	$	(7,942)	**-**

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
State Aid		
State Aid	$ -	**9,680**
Federal Aid		
Other Federal Grants Thru State	45,115	**2,379**
Total Receipts	45,115	**12,059**
Expenditures		
Instruction		
Salaries	28,125	**3,800**
Employee Benefits	2,437	**283**
Supplies	568	**5,597**
Student Support Services		
Salaries	-	**4,453**
Employee Benefits	-	**4,453**
Central Services		
Salaries	-	**774**
Total Expenditures	31,130	**19,360**
Receipts Over (Under) Expenditures	13,985	**(7,301)**
Unencumbered Cash - Beginning	(13,985)	**-**
Unencumbered Cash - Ending	$ -	**(7,301)**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Taxes and Shared Revenues					
Ad Valorem Property Tax	$	122,973	**2,913**	1,847	1,066
Delinquent Tax		201	**919**	2,602	(1,683)
Motor Vehicle Tax		-	**1,732**	2,360	(628)
Recreational Vehicle Tax		-	**36**	60	(24)
Commercial Vehicle Tax		-	**411**	165	246
Local Sources					
Other Revenue From Local Sources		-	**-**	2,736	(2,736)
Total Receipts		123,174	**6,011**	9,770	(3,759)
Expenditures					
Bond Fees		-	**-**	132,924	(132,924)
Receipts Over (Under) Expenditures		123,174	**6,011**		
Unencumbered Cash - Beginning		-	**123,174**		
Unencumbered Cash - Ending	$	123,174	**129,185**		

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Middle/High School				
Class of 2019	$ 83	-	83	**-**
Class of 2020	223	-	223	**-**
Class of 2021	205	-	205	**-**
Class of 2022	311	-	311	**-**
Class of 2024	1,697	1,054	1,457	**1,294**
Class of 2025	5,179	2,607	2,159	**5,627**
Class of 2026	2,264	5,623	-	**7,887**
Class of 2027	551	1,764	-	**2,315**
Class of 2028	292	-	-	**292**
Class of 2029	429	-	-	**429**
JAG	122	-	-	**122**
Charter School	4,866	315	315	**4,866**
White Whole Wheat Blend	593	-	-	**593**
Cheerleaders - HS	4,077	5,211	7,030	**2,258**
Cheerleaders - MS	4,419	3,714	3,717	**4,416**
FFA	4,781	50	109	**4,722**
FCCLA	1,349	1,176	826	**1,699**
Zero Reasons Why	170	18	80	**108**
Music Club	395	-	-	**395**
STUCO	1,021	-	10	**1,011**
TSA	1,300	15,638	8,332	**8,606**
National Honor Society	108	-	-	**108**
Tech Club	1,284	-	-	**1,284**
Training to Lead	825	-	-	**825**
WILD	74	25	92	**7**
Total Middle/High School	36,618	37,195	24,949	**48,864**
Elementary School				
STUCO	1,665	-	-	**1,665**
Class of 2030	172	-	-	**172**
Class of 2031	71	-	-	**71**
Class of 2032	373	-	25	**348**
Class of 2033	54	-	-	**54**
Class of 2034	147	-	-	**147**
Class of 2035	-	335	161	**174**
Class of 2036	-	460	207	**253**
Total Elementary School	2,482	795	393	**2,884**
Total Agency Funds	$ 39,100	37,990	25,342	**51,748**

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Middle/High School							
Athletics	$ 37,144	-	46,949	37,433	46,660	-	**46,660**
Concessions	5,984	-	41,720	39,540	8,164	-	**8,164**
Industrial Arts	-	-	456	456	-	-	**-**
Vocational Agriculture	-	-	55	55	-	-	**-**
Home Economics RA	-	-	231	231	-	-	**-**
Fees	501	-	52,542	52,542	501	-	**501**
Interest	1,531	-	1,007	-	2,538	-	**2,538**
Sales Tax	343	-	5,723	5,776	290	-	**290**
Forensics	263	-	-	-	263	-	**263**
Graduate Gift to School	21	-	-	-	21	-	**21**
Staff Pop/Student Award	449	-	738	78	1,109	-	**1,109**
Drama	1,611	-	-	-	1,611	-	**1,611**
Library	25	-	-	-	25	-	**25**
Technology Prep	517	-	-	-	517	-	**517**
Grant Account	758	-	850	853	755	-	**755**
Golden Belt Comm. Foundation Grant	43	-	-	-	43	-	**43**
Beef Grant	67	-	350	218	199	-	**199**
Pork Grant	239	-	100	43	296	-	**296**
GBCF/SEED Grant	168	-	-	-	168	-	**168**
Soybean Grant	87	-	-	-	87	-	**87**
SCCF Grant	1	-	-	-	1	-	**1**
Yearbook	1,899	-	4,478	3,703	2,674	-	**2,674**
Total Middle/High School	51,651	-	155,199	140,928	65,922	-	**65,922**

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Elementary School							
Fees	$ -	-	10,343	10,343	-	-	**-**
Activity Tickets	-	-	600	600	-	-	**-**
Vocational Agriculture	-	-	12	12	-	-	**-**
Yearbook	-	-	835	835	-	-	**-**
Industrial Arts	-	-	36	36	-	-	**-**
Home Economics RA	-	-	36	36	-	-	**-**
Student Fund	2,210	-	1,343	1,010	2,543	-	**2,543**
STARS Fundraiser	2,013	-	446	895	1,564	-	**1,564**
Travel Club	1,444	-	636	1,265	815	-	**815**
Sales Tax	-	-	76	76	-	-	**-**
2nd Grade Legacy Fund	248	-	-	-	248	-	**248**
Student Emergency Fund	2,927	-	-	-	2,927	-	**2,927**
Resource Pantry	2,187	-	500	183	2,504	-	**2,504**
Interest	-	-	17	17	-	-	**-**
PAT	70	-	-	-	70	-	**70**
Reading Counts Grant	2,901	-	3,195	2,935	3,161	-	**3,161**
South Central KS Library System	1,000	-	-	-	1,000	-	**1,000**
Comm. Dental Health Fund	591	-	-	-	591	-	**591**
Wolf Creek 2007 Grant for Excellence	1,264	-	-	-	1,264	-	**1,264**
South Central Comm. Foundation Grant	119	-	-	-	119	-	**119**
Crisis Bag Grant - GBCF	51	-	-	-	51	-	**51**
Fall 2012 Mini Grant	11	-	-	-	11	-	**11**
Monsanto Grant	2	-	-	-	2	-	**2**
BCBS Grants	1,205	-	-	280	925	-	**925**
Golden Belts Fund	293	-	-	-	293	-	**293**
Total Elementary School	18,536	-	18,075	18,523	18,088	-	**18,088**
Total District Activity Funds	$ 70,187	-	173,274	159,451	84,010	-	**84,010**

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS

Single Audit Information

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Unified School District No. 349 Stafford, Kansas**, as of and for the year ended June 30, 2024, and the related notes to the financial statement, and have issued our report thereon dated February 10, 2025. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered **Unified School District No. 349 Stafford, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 349 Stafford, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 349 Stafford, Kansas'** 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 District'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 that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 349 Stafford, Kansas'** 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*.

Unified School District No. 349 Stafford, Kansas' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on **Unified School District No. 349 Stafford, Kansas'** response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. **Unified School District No. 349 Stafford, Kansas'** response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

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 the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

February 10, 2025

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 349 Stafford, Kansas'** 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 Stafford, Kansas'** major federal programs for the year ended June 30, 2024. **Unified School District No. 349 Stafford, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Unified School District No. 349 Stafford, Kansas** complied, in all material respects, with the types of 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, 2024.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Unified School District No. 349 Stafford, Kansas** 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 Stafford, Kansas'** 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 Stafford, Kansas'** federal programs.

Auditors' 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 Stafford, Kansas'** 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 generally accepted auditing standards, *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 Stafford, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Stafford, Kansas'** 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 Stafford, Kansas'** 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 Stafford, Kansas'** 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 Auditors' 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.



ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

February 10, 2025

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Schedule of Expenditures of Federal Awards
June 30, 2024

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Education			
Direct Aid			
Rural Education	84.358	S358A231275	$ 11,544
Passed Through Kansas Department of Education			
Student Support and Academic Enrichment Program	84.424	D0349	13,523
Supporting Effective Instruction State Grants	84.367	D0349	11,729
Title I Grants to Local Educational Agencies	84.010	D0349	83,745
Twenty-First Century Community Learning Centers	84.287	D0349	151,794
COVID-19 Funding			
Education Stabilization Fund			
Elementary and Secondary School Emergency Relief Fund	84.425D	D0349	9,090
American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	D0349	389,749
Total U.S. Department of Education			671,174
U.S. Department of Health and Human Services			
Passed Through Kansas Department of Education			
Temporary Assistance for Needy Families	93.558	D0349	9,680
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	D0349	79,249
Total U.S. Department of Health and Human Services			88,929
U.S. Department of Agriculture			
Passed Through Kansas Department of Education			
Child and Adult Care Food Program	10.558	D0349	18,285
Child Nutrition Cluster			
Summer Food Service Program for Children	10.559	D0349	21,007
National School Lunch Program	10.555	D0349	108,702
School Breakfast Program	10.553	D0349	33,903
Fresh Fruit and Vegetable Program	10.582	D0349	8,046
Total U.S. Department of Agriculture			189,943
Total Expenditures of Federal Awards			$ **950,046**

Note - There were no awards made to subrecipients for the 2023-2024 Fiscal Year.

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 349 Stafford, Kansas** under programs of the federal government for the year ended June 30, 2024. The information in this schedule is 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), *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – 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 4 – OTHER EXPENDITURES

The District did receive federal awards in the form of noncash assistance valued at $1,505 from the Kansas Department of Education for the year ended June 30, 2024.

UNIFIED SCHOOL DISTRICT NO. 349 STAFFORD, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP:		Unmodified		
Internal control over financial reporting:				
• Material weakness identified?		Yes	X	No
• Significant deficiency identified?	X	Yes		None reported
• Noncompliance material to financial statements noted?		Yes	X	No

FEDERAL AWARDS

Internal control over major programs:				
• Material weakness identified?		Yes	X	No
• Significant deficiency identified?		Yes	X	None reported
Type of auditors' report issued on compliance for major programs:		Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance?		Yes	X	No

Identification of major program:

Assistance Listing Number	Name of Federal Program or Cluster
	Education Stabilization Fund
84.425D	Elementary and Secondary School Emergency Relief Fund
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief

Dollar threshold used to distinguish between Type A and Type B programs:		$ 750,000		
Auditee qualified as low-risk auditee?		Yes	X	No

SECTION II – FINANCIAL STATEMENT FINDINGS

SIGNIFICANT DEFICIENCY

2024-001

Criteria or specific requirement
Internal controls should be in place to ensure that employees do not have overlapping duties.

Condition
Proper segregation of duties does not exist in the accounting system.

Context
We determined, through inquiry and documentation of the District's internal controls, that there is a failure to properly segregate duties for the financial reporting process.

Cause
The District is unable to hire additional personnel due to its size.

Effect
Management may not become aware of problems or irregularities in a timely manner.

Recommendation
Procedures should be established and implemented to segregate duties in the receipts, expenditures, payroll and accounts payable cycles to strengthen internal controls. Also, involvement of the Board can mitigate the risk of errors or fraud. The Board should remain involved in the financial affairs of the District to provide oversight and independent review functions.

Views of responsible officials
See Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

Stafford

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

Elementary School
Kimberly Ghumm, *Principal*
Carissa Hearn, *Secretary*
620-234-5255
FAX 620-234-5185

Middle School/High School
Katie Minks, Middle/High School *Principal*
Megan Duncan, *Secretary*
620-234-5248
FAX 620-234-6041

Superintendent's Office
Corey Reese, *Superintendent*
Jamie Kreutzer, Board *Clerk*
Carissa Hearn, *Treasurer*
620-234-5243
FAX-620-234-6986

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

SIGNIFICANT DEFICIENCY

2023-001

Condition
Proper segregation of duties does not exist in the accounting system.

Corrective Actions
The District implements segregation of duties wherever possible, given its size.

Status
Repeat Finding. See 2024-001.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs for the year ended June 30, 2023 are required to be disclosed under the Uniform Guidance.

BOARD OF EDUCATION

Dawn Schreiber, *President*
Jason Hildebrand, *Vice-President*
Gemma Austin
Rebecca Austin
Michelle Brozek
Cameron Conant
Erin King