UNIFIED SCHOOL DISTRICT NO. 349
Stafford, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2022

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2022

TABLE OF CONTENTS

Item	Page Number
FINANCIAL SECTION	
Auditor's Report on Financial Statement	1-3
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4-5
Notes to the Financial Statement	6-15
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	16-17
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	18-21
Special Purpose Funds	22-49
Bond and Interest Fund	50
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	51
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	52-55
SUPPLEMENTARY INFORMATION	
Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with Government Auditing Standards	56-57
Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance	58-59
Schedule of Expenditures of Federal Awards	60
Notes to Schedule of Expenditures of Federal Awards	61
Schedule of Findings and Questioned Costs	62-63
Corrective Action Plan	64
Graphical Analysis	65-80

VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

818 Broadway
PO Box 127
Larned, KS 67550

Telephone: (620) 285-2107
Fax: (620) 285-2110

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 349, Stafford, Kansas as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 349 as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 349 as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide* (KMAAG) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 349 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 349 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 349's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 349's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 349's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the basic financial statement. The graphical analysis is presented for purposes of additional analysis and is not a required part of the basic financial statement nor required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 349, Stafford, Kansas as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 20, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/ offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2022 on our consideration of Unified School District No. 349's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 349's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Unified School District No. 349’s internal control over financial reporting and compliance.

VonFeldt, Bauer & VonFeldt, Chtd.
VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

November 30, 2022

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.00	$ 0.00
Supplemental General Fund	62,309.16	0.00
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	9,845.62	0.00
At-Risk Fund	318,141.46	0.00
Bilingual Education Fund	41,356.87	0.00
Capital Outlay Fund	1,031,738.94	0.00
Driver Training Fund	31,142.02	0.00
Food Service Fund	116,057.01	0.00
Professional Development Fund	40,766.73	0.00
Parent Education Fund	32,864.06	0.00
Special Education Fund	568,139.02	0.00
Career & Postsecondary Education Fund	453,438.10	0.00
Gifts and Grants Fund	40,261.96	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	204,049.24	0.00
Textbook Rental Fund	82,933.23	0.00
Recreation Commission Fund	9,576.84	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
Carl Perkins Fund	1,074.31	0.00
REAP Grant Fund	0.00	0.00
21st Century After School Fund	(14,014.83)	0.00
21st Century SMS-SHS Fund	(29,634.00)	0.00
KDHE Bullying Fund	206.47	0.00
ESSER Grant Fund	(62,589.41)	0.00
Early Childhood Block Grant Fund	(35,660.43)	0.00
Kansas Preschool Pilot Grant Fund	(14,900.00)	0.00
SPARKS Grant Fund	(99.00)	0.00
District Activity Funds	45,957.34	0.00
Bond and Interest Funds:		
Bond and Interest Fund	160,588.28	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 3,093,548.99	$ 0.00

Composition of Cash:

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 2,898,243.24	$ 2,898,243.24	$ 0.00	$ 17,000.00	$ 17,000.00
807,379.48	769,732.00	99,956.64	0.00	99,956.64
0.00	0.00	9,845.62	0.00	9,845.62
386,965.15	512,965.53	192,141.08	0.00	192,141.08
36,000.00	35,343.55	42,013.32	0.00	42,013.32
423,470.46	1,199,681.14	255,528.26	729,733.75	985,262.01
3,154.80	3,533.97	30,762.85	0.00	30,762.85
316,956.16	371,484.19	61,528.98	0.00	61,528.98
12,199.00	12,325.98	40,639.75	0.00	40,639.75
34,377.00	36,763.54	30,477.52	0.00	30,477.52
470,349.92	513,821.68	524,667.26	1,518.00	526,185.26
262,843.63	325,366.06	390,915.67	0.00	390,915.67
115,507.59	153,758.01	2,011.54	0.00	2,011.54
318,787.32	318,787.32	0.00	0.00	0.00
88,524.47	180,655.00	111,918.71	180,655.00	292,573.71
40,870.78	61,308.07	62,495.94	57,897.52	120,393.46
121,208.29	126,400.00	4,385.13	0.00	4,385.13
68,175.00	68,175.00	0.00	0.00	0.00
10,914.00	10,914.00	0.00	0.00	0.00
13,217.00	13,217.00	0.00	0.00	0.00
338.00	1,258.80	153.51	0.00	153.51
10,256.00	10,256.00	0.00	0.00	0.00
102,537.46	88,522.63	0.00	0.00	0.00
103,300.85	73,666.85	0.00	0.00	0.00
0.00	0.00	206.47	0.00	206.47
164,802.00	576,565.23	(474,352.64)	380,000.00	(94,352.64)
178,212.88	174,228.94	(31,676.49)	0.00	(31,676.49)
32,045.00	31,130.00	(13,985.00)	0.00	(13,985.00)
99.00	0.00	0.00	0.00	0.00
138,539.91	130,692.03	53,805.22	0.00	53,805.22
0.00	160,588.28	0.00	0.00	0.00
$ 7,159,274.39	$ 8,859,384.04	$ 1,393,439.34	$ 1,366,804.27	$ 2,760,243.61

NOW Accounts	$ 1,056,866.20
Certificates of Deposit	1,740,789.39
Total Cash	2,797,655.59
Agency Funds per Schedule 3	(37,411.98)
Total Reporting Entity (Excluding Agency Funds)	$ 2,760,243.61

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2022

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

B. REGULATORY BASIS FUND TYPES

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

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

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

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

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

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

E. AD VALOREM TAX REVENUE

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

F. REIMBURSED EXPENSES

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

G. USE OF ESTIMATES

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

Note 2 - BUDGETARY INFORMATION

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral rate hearing for this year.

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

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

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

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

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

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Public work bond was not obtained on a project exceeding $100,000 entered into during the year in violation of K.S.A. 60-1111.

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

The ESSER Grant Fund, the Early Childhood Block Grant Fund and the Kansas Preschool Pilot Grant Fund showed a negative ending unencumbered cash balance of $474,352.64, $31,676.49, and $13,985.00, respectively, for the year ended June 30, 2022. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. These funds met the criteria under the statues, therefore, are not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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

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

Note 4 - DEPOSITS (Cont'd.)

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

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2022.

At June 30, 2022 the District's carrying amount of deposits was $2,797,655.59 and the bank balance was $3,061,785.39 The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,459.22 was covered by federal depository insurance, and $2,811,326.17 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $108,541.00 subsequent to June 30, 2022 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed valuation of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2022, the statutory limit for the District was $3,345,578.74. The outstanding bond principal represents 2.32% of the District's valuation.

Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

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

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

	06/30/2023	06/30/2024	06/30/2025
Principal:			
Finance leases	$ 52,867.98	$ 53,704.03	$ 54,594.23
Total Principal	52,867.98	53,704.03	54,594.23
Interest:			
Finance leases	8,597.02	7,760.97	6,870.77
Total Interest	8,597.02	7,760.97	6,870.77
Total principal and interest	$ 61,465.00	$ 61,465.00	$ 61,465.00

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 0.00	$ 565,130.00	$ 11,602.04	$ 553,527.96	$ 3,764.21
$ 0.00	$ 565,130.00	$ 11,602.04	$ 553,527.96	$ 3,764.21

06/30/2026	06/30/2027	06/30/2028 - 06/30/2032	Total
$ 55,478.57	$ 56,377.20	$ 280,505.95	$ 553,527.96
55,478.57	56,377.20	280,505.95	553,527.96
5,986.43	5,087.80	11,452.73	45,755.72
5,986.43	5,087.80	11,452.73	45,755.72
$ 61,465.00	$ 61,465.00	$ 291,958.68	$ 599,283.68

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	$ 177,416.00
General	Special Education	K.S.A. 72-5167	284,832.00
General	Career & Postsecondary Education	K.S.A. 72-5167	33,152.37
General	Contingency Reserve	K.S.A. 72-5167	88,524.47
Supplemental General	At-Risk	K.S.A. 72-5143	209,549.15
Supplemental General	Bilingual Education	K.S.A. 72-5143	36,000.00
Supplemental General	Food Service	K.S.A. 72-5143	64,701.30
Supplemental General	Professional Development	K.S.A. 72-5143	12,000.00
Supplemental General	Parent Education	K.S.A. 72-5143	12,000.00
Supplemental General	Special Education	K.S.A. 72-5143	172,373.92
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	228,448.10
Supplemental General	Textbook Rental	K.S.A. 72-5143	34,659.53
Bond and Interest	Capital Outlay	K.S.A. 72-1438	160,588.28

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2022.

Compensated Absences . Employees who are on a 12 month contract will be entitled to two-weeks vacation with regular wages after one full year of employment and three-weeks vacation after ten full years of employment. Vacation leave that is not used by the end of each contract year shall be lost, therefore, there is no liability for unused vacation time as of June 30, 2022.

Classified Sick Leave:
Teachers and employees who are on a 12 month contract will be granted ten days sick leave at the beginning of each school year. All sick leave which is not used by the employee will be allowed to accumulate until sixty days plus the contract year's ten days are accumulated. A certification of incapacity to teach may be required after five consecutive days of sick leave. A maximum of sixty days sick leave can be transferred from one year to the next. At the end of each contract year, all days in excess of the fifty days for each qualified individual, will be paid to the eligible teacher at the rate of $60.00 per day. This shall be paid at the end of the teaching year or in the June paycheck. Upon retirement, any employee who has been in continuous service with the District will receive reimbursement for unused sick leave up to a maximum of fifty days. Unused sick leave will be reimbursed at varying rates based on the number of years the employee has been with the District.

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

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

The potential liability for unused sick leave as of June 30, 2022 and 2021 is $317.50 and $0.00, respectively, which is a net change of $317.50.

Note 10 - DEFINED BENEFIT PENSION PLAN

Plan description . The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 $318,787.32 and $278,921.15, respectively, for the fiscal year ended June 30, 2022 and 2021.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,301,042. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 11 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 12 - RISK MANAGEMENT

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

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

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

Note 13 - LEASE COMMITMENTS

Operating Leases:
The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $6,447.33. These expenditures were made from the General Fund.

The District has entered into an operating lease with Jay Minnis for a building for the Vocation Education SEED Program which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $5,000.00. These expenditures were made from the General Fund and Career & Postsecondary Education Fund.

Note 13 - LEASE COMMITMENTS (Cont'd.)

The District has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2022 rent expenditures were $949.80. These expenditures were made from the General Fund.

Note 14 - CORONAVIRUS (COVID-19)

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred of the District.

Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 30, 2022 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the COVID-19 outbreak as discussed in Note 14 above.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 2,639,595.00	$ (156,709.00)
Supplemental General Fund	808,317.00	(38,585.00)
Special Purpose Funds:		
Preschool-Aged At-Risk Fund	54,846.00	XXXXXXXX
At-Risk Fund	633,625.00	XXXXXXXX
Bilingual Education Fund	54,402.00	XXXXXXXX
Capital Outlay Fund	1,205,121.00	XXXXXXXX
Driver Training Fund	34,782.00	XXXXXXXX
Food Service Fund	520,435.00	XXXXXXXX
Professional Development Fund	52,017.00	XXXXXXXX
Parent Education Fund	40,150.00	XXXXXXXX
Special Education Fund	717,712.00	XXXXXXXX
Career & Postsecondary Education Fund	697,092.00	XXXXXXXX
KPERS Special Retirement Fund	319,086.00	XXXXXXXX
Recreation Commission Fund	126,400.00	XXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	160,588.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 415,358.59	$ 2,898,244.59	$ 2,898,243.24	$ (1.35)
0.00	769,732.00	769,732.00	0.00
0.00	54,846.00	0.00	(54,846.00)
0.00	633,625.00	512,965.53	(120,659.47)
0.00	54,402.00	35,343.55	(19,058.45)
0.00	1,205,121.00	1,199,681.14	(5,439.86)
0.00	34,782.00	3,533.97	(31,248.03)
0.00	520,435.00	371,484.19	(148,950.81)
0.00	52,017.00	12,325.98	(39,691.02)
0.00	40,150.00	36,763.54	(3,386.46)
0.00	717,712.00	513,821.68	(203,890.32)
0.00	697,092.00	325,366.06	(371,725.94)
0.00	319,086.00	318,787.32	(298.68)
0.00	126,400.00	126,400.00	0.00
0.00	160,588.00	160,588.28	0.28

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 2,408.96	$ 3,095.65	$ 3,538.00	$ (442.35)
Local Sources:				
Reimbursements	352,613.14	415,358.59	0.00	415,358.59
State Aid:				
General State Aid	2,196,037.00	2,194,957.00	2,311,320.00	(116,363.00)
Special Education Aid	279,703.00	284,832.00	324,737.00	(39,905.00)
Total Receipts	2,830,762.10	2,898,243.24	$ 2,639,595.00	$ 258,648.24
Expenditures				
Instruction:				
Salaries	504,557.41	579,416.74	316,979.00	262,437.74
Employee Benefits	69,481.54	89,624.64	65,670.00	23,954.64
Purchased Professional Services	45,842.86	66,170.55	50,000.00	16,170.55
Other Purchased Services	168,539.08	155,779.75	168,000.00	(12,220.25)
Supplies	87,622.50	52,198.21	67,964.00	(15,765.79)
Other	2,055.25	9,869.64	3,434.00	6,435.64
Student Support Services:				
Salaries	94,343.61	113,856.71	99,680.00	14,176.71
Employee Benefits	20,721.68	25,272.63	22,299.00	2,973.63
Purchased Professional Services	71.00	25.00	0.00	25.00
Other Purchased Services	150.00	0.00	0.00	0.00
Supplies	820.84	3,660.89	883.00	2,777.89
Instructional Support Staff:				
Employee Benefits	0.00	7.85	0.00	7.85
Supplies	3,004.30	4,482.66	3,096.00	1,386.66
General Administration:				
Salaries	148,224.83	159,379.45	163,030.00	(3,650.55)
Employee Benefits	17,667.17	26,348.63	19,714.00	6,634.63
Purchased Professional Services	38,436.59	25,525.79	32,598.00	(7,072.21)
Other Purchased Services	3,144.00	3,469.00	3,864.00	(395.00)
Supplies	5,729.62	2,697.50	5,825.00	(3,127.50)
Property (Equip & Furn)	474.98	167.14	950.00	(782.86)
Other	2,264.60	33,246.28	2,312.00	30,934.28

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	206,566.46	201,568.90	203,430.00	(1,861.10)
Employee Benefits	31,951.34	35,600.37	36,911.00	(1,310.63)
Purchased Professional Services	123.80	0.00	0.00	0.00
Other Purchased Services	9,022.01	11,753.27	9,212.00	2,541.27
Supplies	9,236.40	5,059.13	5,432.00	(372.87)
Other	0.00	48.90	0.00	48.90
Central Services:				
Salaries	66,502.01	47,039.83	76,477.00	(29,437.17)
Employee Benefits	357,453.93	393,272.39	381,637.00	11,635.39
Operations & Maintenance:				
Salaries	16,656.42	0.00	0.00	0.00
Employee Benefits	4,855.49	2,462.62	0.00	2,462.62
Purchased Professional Services	12,317.67	15,495.18	12,318.00	3,177.18
Purchased Property Services	9,987.43	17,970.33	11,815.00	6,155.33
Other Purchased Services	38,635.00	35,419.43	41,100.00	(5,680.57)
Supplies	107,784.35	115,674.68	101,269.00	14,405.68
Property (Equip & Furn)	469.61	0.00	533.00	(533.00)
Other	0.00	378.03	0.00	378.03
Transportation Supervision:				
Salaries	2,109.78	4,685.18	5,915.00	(1,229.82)
Employee Benefits	5,995.98	1,075.98	4,174.00	(3,098.02)
Vehicle Operating Services:				
Salaries	19,823.57	20,981.43	27,588.00	(6,606.57)
Employee Benefits	7,025.89	12,137.63	9,014.00	3,123.63
Other Purchased Services	12,523.00	12,987.00	14,467.00	(1,480.00)
Supplies	5,614.62	12,273.13	8,321.00	3,952.13
Other	672.46	3,021.05	853.00	2,168.05
Vehicle Maintenance Services:				
Purchased Property Services	1,959.36	7,736.46	2,133.00	5,603.46
Equipment	911.93	6,478.42	1,896.00	4,582.42

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Preschool-Aged At-Risk	2,831.13	0.00	5,000.00	(5,000.00)
To At-Risk	190,000.00	177,416.00	263,065.00	(85,649.00)
To Bilingual Education	55,000.00	0.00	0.00	0.00
To Driver Training	1,000.00	0.00	1,000.00	(1,000.00)
To Food Service	20,360.91	0.00	55,000.00	(55,000.00)
To Professional Development	11,825.65	0.00	10,000.00	(10,000.00)
To Parent Education	13,422.79	0.00	0.00	0.00
To Special Education	304,972.00	284,832.00	324,737.00	(39,905.00)
To Career & Postsecondary Ed	90,000.00	33,152.37	0.00	33,152.37
To Contingency Reserve	0.00	88,524.47	0.00	88,524.47
Adjustment to Comply with Legal Max			(156,709.00)	156,709.00
Legal General Fund Budget	2,830,762.85	2,898,243.24	2,482,886.00	415,357.24
Adjustment for Qualifying Budget Credits			415,358.59	(415,358.59)
Total Expenditures	2,830,762.85	2,898,243.24	$ 2,898,244.59	$ (1.35)
Receipts Over (Under) Expenditures	(0.75)	0.00		
Unencumbered Cash, Beginning	0.75	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 459,133.14	$ 506,347.37	$ 422,275.00	$ 84,072.37
Delinquent Tax	4,416.87	2,804.39	9,566.00	(6,761.61)
Motor Veh./16-20M Veh. Tax	39,698.82	37,133.28	30,551.00	6,582.28
Recreational Vehicle Tax	955.84	1,026.05	702.00	324.05
Commercial Vehicle Tax	2,958.15	2,362.39	2,426.00	(63.61)
State Aid:				
Supplemental State Aid	217,006.00	257,706.00	270,625.00	(12,919.00)
Total Receipts	724,168.82	807,379.48	$ 736,145.00	$ 71,234.48
Expenditures				
Operating Transfers:				
To Preschool-Aged At-Risk	35,000.00	0.00	40,000.00	(40,000.00)
To At-Risk	225,525.00	209,549.15	225,084.00	(15,534.85)
To Bilingual Education	4,188.00	36,000.00	3,233.00	32,767.00
To Food Service	91,712.00	64,701.30	85,000.00	(20,298.70)
To Professional Development	0.00	12,000.00	0.00	12,000.00
To Parent Education	5,000.00	12,000.00	5,000.00	7,000.00
To Special Education	120,000.00	172,373.92	170,000.00	2,373.92
To Career & Postsecondary Education	250,000.00	228,448.10	250,000.00	(21,551.90)
To Textbook & Student Materials	30,000.00	34,659.53	30,000.00	4,659.53
Adjustment to Comply with Legal Max			(38,585.00)	38,585.00
Total Expenditures	761,425.00	769,732.00	$ 769,732.00	$ 0.00
Receipts Over (Under) Expenditures	(37,256.18)	37,647.48		
Unencumbered Cash, Beginning	99,565.34	62,309.16		
Unencumbered Cash, Ending	$ 62,309.16	$ 99,956.64		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 2,831.13	$ 0.00	$ 5,000.00	$ (5,000.00)
From Supplemental General	35,000.00	0.00	40,000.00	(40,000.00)
Total Receipts	37,831.13	0.00	$ 45,000.00	$ (45,000.00)
Expenditures				
Instruction:				
Salaries	31,137.26	0.00	32,000.00	(32,000.00)
Employee Benefits	2,394.27	0.00	2,448.00	(2,448.00)
Supplies	24.80	0.00	3,868.00	(3,868.00)
School Administration:				
Salaries	0.00	0.00	15,000.00	(15,000.00)
Employee Benefits	0.00	0.00	1,530.00	(1,530.00)
Total Expenditures	33,556.33	0.00	$ 54,846.00	$ (54,846.00)
Receipts Over (Under) Expenditures	4,274.80	0.00		
Unencumbered Cash, Beginning	5,570.82	9,845.62		
Unencumbered Cash, Ending	$ 9,845.62	$ 9,845.62		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 190,000.00	$ 177,416.00	$ 263,065.00	$ (85,649.00)
From Supplemental General	225,525.00	209,549.15	225,084.00	(15,534.85)
Total Receipts	415,525.00	386,965.15	$ 488,149.00	$ (101,183.85)
Expenditures				
Instruction:				
Salaries	247,709.00	299,376.53	383,000.00	(83,623.47)
Employee Benefits	44,403.20	62,904.96	59,300.00	3,604.96
Other Purchased Services	65,000.00	40,000.00	40,000.00	0.00
Supplies	56,751.05	85,912.61	90,000.00	(4,087.39)
Student Support Services:				
Purchased Professional Services	0.00	260.00	0.00	260.00
Instructional Support Staff:				
Salaries	49,846.00	22,676.75	50,000.00	(27,323.25)
Employee Benefits	4,027.02	1,834.68	11,325.00	(9,490.32)
Total Expenditures	467,736.27	512,965.53	$ 633,625.00	$ (120,659.47)
Receipts Over (Under) Expenditures	(52,211.27)	(126,000.38)		
Unencumbered Cash, Beginning	370,352.73	318,141.46		
Unencumbered Cash, Ending	$ 318,141.46	$ 192,141.08		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 0.00	$ 0.00	$ 10,000.00	$ (10,000.00)
Operating Transfers:				
From General	55,000.00	0.00	0.00	0.00
From Supplemental General	4,188.00	36,000.00	3,233.00	32,767.00
Total Receipts	59,188.00	36,000.00	$ 13,233.00	$ 22,767.00
Expenditures				
Instruction:				
Salaries	48,982.51	26,926.10	50,000.00	(23,073.90)
Employee Benefits	7,853.50	7,417.45	4,402.00	3,015.45
Supplies	7.98	1,000.00	0.00	1,000.00
Total Expenditures	56,843.99	35,343.55	$ 54,402.00	$ (19,058.45)
Receipts Over (Under) Expenditures	2,344.01	656.45		
Unencumbered Cash, Beginning	39,012.86	41,356.87		
Unencumbered Cash, Ending	$ 41,356.87	$ 42,013.32		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 181,278.01	$ 186,847.08	$ 163,377.00	$ 23,470.08
Delinquent Tax	1,451.38	928.21	3,796.00	(2,867.79)
Motor Veh./16-20M Veh. Tax	13,285.94	12,656.70	10,705.00	1,951.70
Recreational Vehicle Tax	320.04	352.39	246.00	106.39
Commercial Vehicle Tax	983.35	879.90	850.00	29.90
Local Sources:				
Interest on Idle Funds	2,299.77	3,108.61	3,500.00	(391.39)
Other Receipts from Local Sources	45,577.25	175,700.57	50,000.00	125,700.57
State Aid:				
Capital Outlay State Aid	29,301.00	42,997.00	43,898.00	(901.00)
Total Receipts	274,496.74	423,470.46	$ 276,372.00	$ 147,098.46
Expenditures				
Instruction:				
Property (Equip & Furn)	21,544.74	38,719.82	87,379.00	(48,659.18)
Instructional Support Staff:				
Property (Equip & Furn)	9,807.14	2,611.08	10,000.00	(7,388.92)
General Administration:				
Property (Equip & Furn)	8,607.60	0.00	10,000.00	(10,000.00)
School Administration:				
Property (Equip & Furn)	49.49	0.00	10,000.00	(10,000.00)
Central Services:				
Property (Equip & Furn)	0.00	3,743.00	0.00	3,743.00
Operations & Maintenance:				
Salaries	72,687.23	84,578.77	100,000.00	(15,421.23)
Employee Benefits	13,850.94	11,646.31	17,650.00	(6,003.69)
Property (Equip & Furn)	88,249.67	264,752.66	335,000.00	(70,247.34)
Transportation:				
Property (Equip & Buses)	2,136.00	0.00	100,000.00	(100,000.00)
Facility Acquis. & Constr. Services:				
Land Improvement	0.00	24,809.92	0.00	24,809.92
Architectural & Engineering	0.00	6,041.34	0.00	6,041.34
New Building Acquisition & Constr.	0.00	111,318.70	0.00	111,318.70
Building Improvements	234,705.79	651,459.54	535,092.00	116,367.54
Total Expenditures	451,638.60	1,199,681.14	$ 1,205,121.00	$ (5,439.86)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CAPITAL OUTLAY FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts Over (Under) Expenditures	(177,141.86)	(776,210.68)		
Unencumbered Cash, Beginning	1,208,880.80	1,031,738.94		
Unencumbered Cash, Ending	$ 1,031,738.94	$ 255,528.26		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 2,200.00	$ 470.80	$ 0.00	$ 470.80
State Aid:				
State Safety Aid	1,836.00	2,684.00	2,640.00	44.00
Operating Transfers:				
From General	1,000.00	0.00	1,000.00	(1,000.00)
Total Receipts	5,036.00	3,154.80	$ 3,640.00	$ (485.20)
Expenditures				
Instruction:				
Salaries	0.00	3,220.46	4,000.00	(779.54)
Employee Benefits	0.00	253.81	331.00	(77.19)
Supplies	0.00	0.00	1,000.00	(1,000.00)
Property (Equip & Furn)	0.00	0.00	27,401.00	(27,401.00)
Student Support Services:				
Salaries	2,656.50	0.00	0.00	0.00
Employee Benefits	209.44	0.00	0.00	0.00
Supplies	20.00	0.00	0.00	0.00
Property (Equip & Furn)	822.15	0.00	0.00	0.00
Vehicle Operations, Maint. Services:				
Other Purchased Services	1,474.55	0.00	1,750.00	(1,750.00)
Supplies	0.00	59.70	300.00	(240.30)
Total Expenditures	5,182.64	3,533.97	$ 34,782.00	$ (31,248.03)
Receipts Over (Under) Expenditures	(146.64)	(379.17)		
Unencumbered Cash, Beginning	31,288.66	31,142.02		
Unencumbered Cash, Ending	$ 31,142.02	$ 30,762.85		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	$ 9,506.65	$ 7,689.72	$ 0.00	$ 7,689.72
Miscellaneous	3,959.80	4,077.25	10,000.00	(5,922.75)
State Aid:				
State Food Assistance	1,864.15	1,465.76	1,170.00	295.76
Federal Aid:				
Child Nutrition Program	257,113.69	228,794.92	201,250.00	27,544.92
Other Federal Aid	0.00	10,227.21	50,000.00	(39,772.79)
Operating Transfers:				
From General	20,360.91	0.00	55,000.00	(55,000.00)
From Supplemental General	91,712.00	64,701.30	85,000.00	(20,298.70)
Total Receipts	384,517.20	316,956.16	$ 402,420.00	$ (85,463.84)
Expenditures				
Operations & Maintenance:				
Salaries	5,305.00	6,763.00	6,763.00	0.00
Employee Benefits	2,447.58	3,072.65	2,797.00	275.65
Purchased Property Services	3,288.77	13,499.81	4,563.00	8,936.81
Supplies	18,284.39	17,944.95	31,000.00	(13,055.05)
Food Service Operation:				
Salaries	101,927.66	116,501.29	148,378.00	(31,876.71)
Employee Benefits	26,640.48	27,944.10	33,699.00	(5,754.90)
Food & Supplies	146,293.66	179,542.76	220,000.00	(40,457.24)
Property (Equip & Furn)	50,710.57	3,144.85	57,235.00	(54,090.15)
Other	3,511.73	3,070.78	16,000.00	(12,929.22)
Total Expenditures	358,409.84	371,484.19	$ 520,435.00	$ (148,950.81)
Receipts Over (Under) Expenditures	26,107.36	(54,528.03)		
Unencumbered Cash, Beginning	89,949.65	116,057.01		
Unencumbered Cash, Ending	$ 116,057.01	$ 61,528.98		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 500.00	$ 199.00	$ 500.00	$ (301.00)
State Aid:				
Professional Development Aid	2,568.00	0.00	0.00	0.00
Operating Transfers:				
From General	11,825.65	0.00	10,000.00	(10,000.00)
From Supplemental General	0.00	12,000.00	0.00	12,000.00
Total Receipts	14,893.65	12,199.00	$ 10,500.00	$ 1,699.00
Expenditures				
Instructional Support Staff:				
Salaries	1,936.00	1,754.00	2,500.00	(746.00)
Employee Benefits	143.27	139.98	216.00	(76.02)
Purchased Professional Services	11,915.28	8,332.63	27,551.00	(19,218.37)
Other Purchased Services	0.00	205.00	2,500.00	(2,295.00)
Supplies	1,829.10	1,861.51	3,750.00	(1,888.49)
Other	252.00	32.86	15,500.00	(15,467.14)
Total Expenditures	16,075.65	12,325.98	$ 52,017.00	$ (39,691.02)
Receipts Over (Under) Expenditures	(1,182.00)	(126.98)		
Unencumbered Cash, Beginning	41,948.73	40,766.73		
Unencumbered Cash, Ending	$ 40,766.73	$ 40,639.75		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	$ 22,419.00	$ 22,377.00	$ 22,377.00	$ 0.00
Operating Transfers:				
From General	13,422.79	0.00	0.00	0.00
From Supplemental General	5,000.00	12,000.00	5,000.00	7,000.00
Total Receipts	40,841.79	34,377.00	$ 27,377.00	$ 7,000.00
Expenditures				
Student Support Services:				
Salaries	25,972.04	26,441.44	30,000.00	(3,558.56)
Employee Benefits	2,064.88	2,172.67	2,500.00	(327.33)
Purchased Professional Services	197.00	70.00	750.00	(680.00)
Other Purchased Services	393.85	624.16	1,000.00	(375.84)
Supplies	6,842.42	6,238.53	3,700.00	2,538.53
Property (Equip & Furn)	1,199.00	1,216.74	2,200.00	(983.26)
Total Expenditures	36,669.19	36,763.54	$ 40,150.00	$ (3,386.46)
Receipts Over (Under) Expenditures	4,172.60	(2,386.54)		
Unencumbered Cash, Beginning	28,691.46	32,864.06		
Unencumbered Cash, Ending	$ 32,864.06	$ 30,477.52		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 10,057.70	$ 10,000.00	$ 15,000.00	$ (5,000.00)
State Sources:				
State Aid	899.00	0.00	0.00	0.00
Federal Sources:				
Federal Aid	4,584.00	3,144.00	7,391.00	(4,247.00)
Operating Transfers:				
From General	304,972.00	284,832.00	324,737.00	(39,905.00)
From Supplemental General	120,000.00	172,373.92	170,000.00	2,373.92
Total Receipts	440,512.70	470,349.92	$ 517,128.00	$ (46,778.08)
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	143,687.73	163,983.02	225,000.00	(61,016.98)
Flowthrough	231,444.00	267,516.00	298,365.00	(30,849.00)
Other	5,483.00	0.00	0.00	0.00
Supplies	0.00	3,144.00	0.00	3,144.00
Student Support Services:				
Salaries	30,176.12	42,073.20	47,500.00	(5,426.80)
Employee Benefits	2,493.96	3,423.93	3,934.00	(510.07)
Supplies	4,298.52	2,993.75	6,000.00	(3,006.25)
Vehicle Operating Services:				
Salaries	12,454.61	21,314.20	25,000.00	(3,685.80)
Employee Benefits	1,741.62	2,756.26	4,413.00	(1,656.74)
Other Purchased Services	1,705.00	0.00	2,500.00	(2,500.00)
Supplies	1,756.43	5,130.76	5,000.00	130.76
Equip (Including Buses)	0.00	0.00	90,000.00	(90,000.00)
Vehicle Maintenance Services:				
Purchased Property Services	2,185.19	1,050.00	5,000.00	(3,950.00)
Property (Equip & Furn)	2,253.98	436.56	5,000.00	(4,563.44)
Total Expenditures	439,680.16	513,821.68	$ 717,712.00	$ (203,890.32)
Receipts Over (Under) Expenditures	832.54	(43,471.76)		
Unencumbered Cash, Beginning	567,306.48	568,139.02		
Unencumbered Cash, Ending	$ 568,139.02	$ 524,667.26		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 15,000.00	$ 1,243.16	$ 0.00	$ 1,243.16
Operating Transfers:				
From General	90,000.00	33,152.37	0.00	33,152.37
From Supplemental General	250,000.00	228,448.10	250,000.00	(21,551.90)
Total Receipts	355,000.00	262,843.63	$ 250,000.00	$ 12,843.63
Expenditures				
Instruction:				
Salaries	188,875.19	193,132.75	345,000.00	(151,867.25)
Employee Benefits	31,108.63	37,650.65	50,425.00	(12,774.35)
Purchased Professional Services	0.00	380.00	0.00	380.00
Supplies	9,565.18	19,194.45	189,077.00	(169,882.55)
Property (Equip & Furn)	4,793.46	191.71	25,000.00	(24,808.29)
Other	1,078.00	1,172.83	15,000.00	(13,827.17)
Operations & Maintenance:				
Salaries	35,000.00	60,000.00	60,000.00	0.00
Employee Benefits	4,405.37	13,643.67	12,590.00	1,053.67
Total Expenditures	274,825.83	325,366.06	$ 697,092.00	$ (371,725.94)
Receipts Over (Under) Expenditures	80,174.17	(62,522.43)		
Unencumbered Cash, Beginning	373,263.93	453,438.10		
Unencumbered Cash, Ending	$ 453,438.10	$ 390,915.67		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Local Sources:		
Grants & Donations	$ 13,782.00	$ 25,409.59
State Aid:		
Mental Health (School Liaison) Grant	50,873.00	40,541.00
Mental Health (Community Health) Grant	0.00	13,514.00
Federal Aid:		
Other Federal Grants Thru State	0.00	36,043.00
Total Receipts	64,655.00	115,507.59
Expenditures		
Instruction:		
Salaries	0.00	11,061.54
Employee Benefits	13.72	796.97
Purchased Professional Services	14,980.00	13,514.00
Supplies	0.00	6,787.90
Property (Equip & Furn)	0.00	22,204.00
Other	626.09	601.80
Student Support Services:		
Salaries	34,692.31	65,024.92
Employee Benefits	3,144.66	10,225.04
Supplies	0.00	23,541.84
Operations & Maintenance:		
Purchased Professional Services	2,680.00	0.00
Food Service Operation:		
Salaries	944.06	0.00
Total Expenditures	57,080.84	153,758.01
Receipts Over (Under) Expenditures	7,574.16	(38,250.42)
Unencumbered Cash, Beginning	32,687.80	40,261.96
Unencumbered Cash, Ending	$ 40,261.96	$ 2,011.54

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 278,921.15	$ 318,787.32	$ 319,086.00	$ (298.68)
Total Receipts	278,921.15	318,787.32	$ 319,086.00	$ (298.68)
Expenditures				
Instruction:				
Employee Benefits	153,867.75	192,827.63	205,083.00	(12,255.37)
Student Support Services:				
Employee Benefits	26,965.14	32,255.61	17,460.00	14,795.61
Instructional Support Staff:				
Employee Benefits	6,242.44	2,999.38	7,584.00	(4,584.62)
General Administration:				
Employee Benefits	18,978.90	20,789.90	17,065.00	3,724.90
School Administration:				
Employee Benefits	24,902.08	24,746.73	31,602.00	(6,855.27)
Central Services:				
Employee Benefits	8,234.69	6,050.48	12,641.00	(6,590.52)
Operations & Maintenance:				
Employee Benefits	21,530.98	18,568.16	15,801.00	2,767.16
Student Transportation Services:				
Employee Benefits	4,145.55	5,767.86	3,950.00	1,817.86
Food Service:				
Employee Benefits	14,053.62	14,781.57	7,900.00	6,881.57
Total Expenditures	278,921.15	318,787.32	$ 319,086.00	$ (298.68)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Operating Transfers:		
From General	$ 0.00	$ 88,524.47
Total Receipts	0.00	88,524.47
Expenditures		
Vehicle Operating Services:		
Equipment (Including Buses)	0.00	180,655.00
Total Expenditures	0.00	180,655.00
Receipts Over (Under) Expenditures	0.00	(92,130.53)
Unencumbered Cash, Beginning	204,049.24	204,049.24
Unencumbered Cash, Ending	$ 204,049.24	$ 111,918.71

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Local Sources:		
Fees (Rental)	$ 4,769.63	$ 6,211.25
Operating Transfers:		
From Supplemental General	30,000.00	34,659.53
Total Receipts	34,769.63	40,870.78
Expenditures		
Instruction:		
Supplies	33,915.46	61,308.07
Total Expenditures	33,915.46	61,308.07
Receipts Over (Under) Expenditures	854.17	(20,437.29)
Unencumbered Cash, Beginning	82,079.06	82,933.23
Unencumbered Cash, Ending	$ 82,933.23	$ 62,495.94

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 113,288.58	$ 111,979.43	$ 102,117.00	$ 9,862.43
Delinquent Tax	930.72	591.34	2,373.00	(1,781.66)
Motor Veh./16-20M Veh. Tax	8,295.60	7,869.51	6,668.00	1,201.51
Recreational Vehicle Tax	199.71	219.18	153.00	66.18
Commercial Vehicle Tax	612.23	548.83	529.00	19.83
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	3,000.00	(3,000.00)
Total Receipts	123,326.84	121,208.29	$ 114,840.00	$ 6,368.29
Expenditures				
Community Service Operations	113,750.00	126,400.00	126,400.00	0.00
Total Expenditures	113,750.00	126,400.00	$ 126,400.00	$ 0.00
Receipts Over (Under) Expenditures	9,576.84	(5,191.71)		
Unencumbered Cash, Beginning	0.00	9,576.84		
Unencumbered Cash, Ending	$ 9,576.84	$ 4,385.13		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 67,800.00	$ 68,175.00
Total Receipts	67,800.00	68,175.00
Expenditures		
Instruction:		
Salaries	47,986.27	41,100.99
Employee Benefits	9,104.38	10,811.27
Purchased Professional Services	0.00	125.00
Supplies	774.85	5,451.24
General Administration:		
Salaries	9,208.00	9,960.00
Employee Benefits	726.50	726.50
Total Expenditures	67,800.00	68,175.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 11,439.00	$ 10,914.00
Total Receipts	11,439.00	10,914.00
Expenditures		
Instruction:		
Salaries	10,392.00	0.00
Supplies	0.00	9,800.00
General Administration:		
Other	1,047.00	1,114.00
Total Expenditures	11,439.00	10,914.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 12,890.00	$ 13,217.00
Total Receipts	12,890.00	13,217.00
Expenditures		
Instruction:		
Supplies	0.00	11,868.00
Instructional Support Staff:		
Supplies	11,710.00	0.00
General Administration:		
Other	1,180.00	1,349.00
Total Expenditures	12,890.00	13,217.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
CARL PERKINS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Local Sources:		
Other Rev from Local Sources	$ 1,400.00	$ 0.00
Federal Aid:		
Other Federal Grants Thru State	1,547.00	338.00
Total Receipts	2,947.00	338.00
Expenditures		
Instruction:		
Salaries	150.00	0.00
Employee Benefits	11.48	0.00
Instructional Support Staff:		
Purchased Professional Services	3,023.52	1,258.80
Other	100.00	0.00
Total Expenditures	3,285.00	1,258.80
Receipts Over (Under) Expenditures	(338.00)	(920.80)
Unencumbered Cash, Beginning	1,412.31	1,074.31
Unencumbered Cash, Ending	$ 1,074.31	$ 153.51

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Federal Aid:		
US Dept of Education	$ 29,883.00	$ 10,256.00
Total Receipts	29,883.00	10,256.00
Expenditures		
Instruction:		
Supplies	9,498.00	8,341.00
Property (Equip & Furn)	0.00	1,915.00
Total Expenditures	9,498.00	10,256.00
Receipts Over (Under) Expenditures	20,385.00	0.00
Unencumbered Cash, Beginning	(20,385.00)	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
21ST CENTURY AFTER SCHOOL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 2,772.50	$ 4,537.46
Federal Aid:		
Other Federal Grants Thru State	54,811.00	98,000.00
Total Receipts	57,583.50	102,537.46
Expenditures		
Instruction:		
Salaries	51,064.71	55,430.71
Employee Benefits	7,273.48	9,353.99
Supplies	13,095.68	16,046.13
Other	1,085.46	4,163.85
Student Support Services:		
Purchased Professional Services	0.00	3,527.95
Instructional Support Staff:		
Purchased Professional Services	2,500.00	0.00
Total Expenditures	75,019.33	88,522.63
Receipts Over (Under) Expenditures	(17,435.83)	14,014.83
Unencumbered Cash, Beginning	3,421.00	(14,014.83)
Unencumbered Cash, Ending	$ (14,014.83)	$ 0.00

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 0.00	$ 608.85
Federal Aid:		
Other Federal Grants Thru State	42,510.00	102,692.00
Total Receipts	42,510.00	103,300.85
Expenditures		
Instruction:		
Salaries	49,845.18	55,171.17
Employee Benefits	6,348.48	10,413.63
Supplies	11,992.66	1,625.04
Other	1,407.68	2,491.90
Student Support Services:		
Purchased Professional Services	2,550.00	3,965.11
Total Expenditures	72,144.00	73,666.85
Receipts Over (Under) Expenditures	(29,634.00)	29,634.00
Unencumbered Cash, Beginning	0.00	(29,634.00)
Unencumbered Cash, Ending	$ (29,634.00)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
KDHE BULLYING PREVENTION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	206.47	206.47
Unencumbered Cash, Ending	$ 206.47	$ 206.47

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
ESSER GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 10,182.00	$ 164,802.00
Total Receipts	10,182.00	164,802.00
Expenditures		
Instruction:		
Salaries	5,879.03	163,499.08
Employee Benefits	502.54	18,914.75
Supplies	32,123.72	1,618.28
Property (Equip & Furn)	5,495.70	0.00
Student Support Services:		
Salaries	15,065.28	8,634.50
Operations & Maintenance:		
Property (Equip & Furn)	0.00	380,000.00
Food Service Operation:		
Salaries	13,705.14	3,898.62
Total Expenditures	72,771.41	576,565.23
Receipts Over (Under) Expenditures	(62,589.41)	(411,763.23)
Unencumbered Cash, Beginning	0.00	(62,589.41)
Unencumbered Cash, Ending (See Note 3)	$ (62,589.41)	$ (474,352.64)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 91,585.90	$ 178,212.88
Total Receipts	91,585.90	178,212.88
Expenditures		
Instruction:		
Salaries	75,138.85	131,039.49
Employee Benefits	11,106.13	15,911.00
Other Purchased Services	4,467.07	11,214.52
Supplies	6,440.25	1,537.56
Property (Equip & Furn)	2,586.03	4,208.38
Student Support Services:		
Purchased Professional Services	24,200.00	8,500.00
Instructional Support Staff:		
Purchased Professional Services	0.00	820.00
Central Services:		
Salaries	0.00	997.99
Other	3,308.00	0.00
Total Expenditures	127,246.33	174,228.94
Receipts Over (Under) Expenditures	(35,660.43)	3,983.94
Unencumbered Cash, Beginning	0.00	(35,660.43)
Unencumbered Cash, Ending (See Note 3)	$ (35,660.43)	$ (31,676.49)

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
State Sources:		
State Aid	$ 22,580.00	$ 15,565.00
Federal Aid:		
Other Federal Grants Thru State	7,385.00	16,480.00
Total Receipts	29,965.00	32,045.00
Expenditures		
Instruction:		
Salaries	14,638.74	11,258.53
Employee Benefits	1,194.37	1,299.57
Supplies	5,073.89	2,760.78
Property (Equip & Furn)	1,378.00	246.12
Student Support Services:		
Salaries	20,774.00	6,700.00
Employee Benefits	0.00	7,620.00
Central Services:		
Salaries	1,806.00	1,245.00
Total Expenditures	44,865.00	31,130.00
Receipts Over (Under) Expenditures	(14,900.00)	915.00
Unencumbered Cash, Beginning	0.00	(14,900.00)
Unencumbered Cash, Ending (See Note 3)	$ (14,900.00)	$ (13,985.00)

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
SPARKS GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	2021	2022
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 0.00	$ 99.00
Federal Aid:		
Other Federal Grants Thru State	108,967.83	0.00
Total Receipts	108,967.83	99.00
Expenditures		
Instruction:		
Supplies	52,093.07	0.00
Operation & Maintenance:		
Salaries	48,954.08	0.00
Employee Benefits	8,019.68	0.00
Total Expenditures	109,066.83	0.00
Receipts Over (Under) Expenditures	(99.00)	99.00
Unencumbered Cash, Beginning	0.00	(99.00)
Unencumbered Cash, Ending	$ (99.00)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
None	$ 0.00	$ 0.00	$ 0.00	$ 0.00
Total Receipts	0.00	0.00	$ 0.00	$ 0.00
Expenditures				
Transfer to Capital Outlay	0.00	160,588.28	160,588.00	0.28
Total Expenditures	0.00	160,588.28	$ 160,588.00	$ 0.28
Receipts Over (Under) Expenditures	0.00	(160,588.28)		
Unencumbered Cash, Beginning	160,588.28	160,588.28		
Unencumbered Cash, Ending	$ 160,588.28	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Stafford Middle/High School:				
Class of 2019	$ 83.17	$ 0.00	$ 0.00	$ 83.17
Class of 2020	222.90	0.00	0.00	222.90
Class of 2021	204.91	0.00	0.00	204.91
Class of 2022	252.26	2,122.74	2,064.22	310.78
Class of 2023	777.98	1,899.35	1,679.90	997.43
Class of 2024	414.95	2,335.35	529.24	2,221.06
Class of 2025	173.71	3,834.42	1,130.00	2,878.13
Class of 2026	113.35	0.00	0.00	113.35
Class of 2027	90.50	0.00	0.00	90.50
Class of 2028	0.00	291.65	0.00	291.65
Class of 2029	0.00	429.39	0.00	429.39
JAG	154.90	0.00	0.00	154.90
Charter School	4,866.03	344.12	344.12	4,866.03
White Whole Wheat Blend	593.13	0.00	0.00	593.13
Cheerleaders-HS	1,929.86	2,584.30	1,371.76	3,142.40
Cheerleaders-MS	5,217.99	3,049.31	1,528.69	6,738.61
FFA	3,872.42	8,425.92	7,427.73	4,870.61
FCCLA	567.26	588.00	344.58	810.68
Zero Reasons Why	0.00	600.00	137.81	462.19
Music Club	0.00	366.00	72.00	294.00
STUCO	768.70	300.00	5.38	1,063.32
TSA	0.00	2,470.75	1,571.07	899.68
History Club	0.00	296.91	296.91	0.00
National Honor Society	895.99	0.00	18.10	877.89
Tech Club	1,589.12	0.00	305.00	1,284.12
Training to Lead	824.55	0.00	0.00	824.55
WILD	73.64	0.00	0.00	73.64
Total Stafford Middle/High School	23,687.32	29,938.21	18,826.51	34,799.02
Stafford Elementary School:				
STUCO	1,664.67	0.00	0.00	1,664.67
Class of 2028	291.65	0.00	291.65	0.00
Class of 2029	429.39	0.00	429.39	0.00
Class of 2030	172.15	0.00	0.00	172.15
Class of 2031	70.81	0.00	0.00	70.81
Class of 2032	371.58	59.25	57.50	373.33
Class of 2033	0.00	266.00	212.00	54.00
Class of 2034	0.00	504.00	226.00	278.00
Total Stafford Elementary School	3,000.25	829.25	1,216.54	2,612.96
Total Agency Funds	$ 26,687.57	$ 30,767.46	$ 20,043.05	$ 37,411.98

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, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Middle/High School:			
Athletics	$ 15,110.33	$ 0.00	$ 52,805.77
Concessions	2,555.38	0.00	29,125.21
Industrial Arts	205.75	0.00	192.00
Vocational Agriculture	571.79	0.00	67.00
Home Economics RA	0.00	0.00	156.00
Music Supplies	0.00	0.00	285.74
Fees	419.34	0.00	15,105.20
Interest	920.84	0.00	24.07
Sales Tax	292.83	0.00	6,536.80
Forensics	263.01	0.00	0.00
Graduate Gift to School	21.23	0.00	0.00
Staff Pop/Student Award	7.21	0.00	596.76
Scholars Bowl Tournament	0.00	0.00	95.00
Drama	894.43	0.00	882.00
Library	25.00	0.00	0.00
Technology Prep	517.25	0.00	0.00
Grant Account	1,007.57	0.00	0.00
Golden Belt Comm. Foundation Grant	43.16	0.00	0.00
Beef Grant	165.11	0.00	200.00
Pork Grant	173.34	0.00	75.00
GBCF/SEED Grant	168.06	0.00	0.00
Soybean Grant	37.42	0.00	50.00
SCCF Grant	0.00	0.00	2,182.72
Yearbook	5,905.87	0.00	6,612.94
Total Stafford Middle/High School	29,304.92	0.00	114,992.21
Stafford Elementary School:			
Fees	0.00	0.00	7,187.10
Activity Tickets	0.00	0.00	392.00
Vocational Agriculture	0.00	0.00	12.00
Yearbook	0.00	0.00	665.00
Industrial Arts	0.00	0.00	36.00
Home Economics RA	0.00	0.00	36.00
Student Fund	1,813.79	0.00	7.20
STARS Fundraiser	3,811.11	0.00	9,653.30
Travel Club	0.00	0.00	422.48
Sales Tax	0.00	0.00	821.41
2nd Grade Legacy Fund	284.89	0.00	70.00

Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 39,768.93	$ 28,147.17	$ 0.00	$ 28,147.17
30,183.34	1,497.25	0.00	1,497.25
0.00	397.75	0.00	397.75
0.00	638.79	0.00	638.79
156.00	0.00	0.00	0.00
285.74	0.00	0.00	0.00
15,023.82	500.72	0.00	500.72
0.00	944.91	0.00	944.91
6,558.92	270.71	0.00	270.71
0.00	263.01	0.00	263.01
0.00	21.23	0.00	21.23
0.00	603.97	0.00	603.97
95.00	0.00	0.00	0.00
100.27	1,676.16	0.00	1,676.16
0.00	25.00	0.00	25.00
0.00	517.25	0.00	517.25
250.00	757.57	0.00	757.57
0.00	43.16	0.00	43.16
121.36	243.75	0.00	243.75
55.97	192.37	0.00	192.37
0.00	168.06	0.00	168.06
0.00	87.42	0.00	87.42
2,182.12	0.60	0.00	0.60
9,709.13	2,809.68	0.00	2,809.68
104,490.60	39,806.53	0.00	39,806.53
7,187.10	0.00	0.00	0.00
392.00	0.00	0.00	0.00
12.00	0.00	0.00	0.00
665.00	0.00	0.00	0.00
36.00	0.00	0.00	0.00
36.00	0.00	0.00	0.00
79.50	1,741.49	0.00	1,741.49
13,464.41	0.00	0.00	0.00
222.00	200.48	0.00	200.48
821.41	0.00	0.00	0.00
107.10	247.79	0.00	247.79

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Stafford Elementary School (Cont'd.):			
Student Emergency Fund	2,286.62	0.00	1,000.00
Resource Pantry	2,187.23	0.00	0.00
Interest	0.00	0.00	7.20
PAT (SC Comm. Found.)	69.86	0.00	0.00
Reading Counts Grant	2,558.76	0.00	3,020.23
Comm. Dental Health Fund	590.58	0.00	0.00
Wolf Creek 2007 Grant for Excellence	1,264.30	0.00	0.00
South Central Comm. Foundation Grant	116.86	0.00	217.78
Crisis Bag Grant-GBCF	51.30	0.00	0.00
Fall 2012 Mini Grant	11.14	0.00	0.00
Monsanto Grant	2.26	0.00	0.00
BCBS Grants	1,310.29	0.00	0.00
Golden Belt Grants	293.43	0.00	0.00
Total Stafford Elementary School	16,652.42	0.00	23,547.70
Total District Activity Funds	$ 45,957.34	$ 0.00	$ 138,539.91

Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
360.00	2,926.62	0.00	2,926.62
0.00	2,187.23	0.00	2,187.23
7.20	0.00	0.00	0.00
0.00	69.86	0.00	69.86
2,596.51	2,982.48	0.00	2,982.48
0.00	590.58	0.00	590.58
0.00	1,264.30	0.00	1,264.30
215.20	119.44	0.00	119.44
0.00	51.30	0.00	51.30
0.00	11.14	0.00	11.14
0.00	2.26	0.00	2.26
0.00	1,310.29	0.00	1,310.29
0.00	293.43	0.00	293.43
26,201.43	13,998.69	0.00	13,998.69
$ 130,692.03	$ 53,805.22	$ 0.00	$ 53,805.22

SUPPLEMENTARY INFORMATION

VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

818 Broadway
PO Box 127
Larned, KS 67550

Telephone: (620) 285-2107
Fax: (620) 285-2110

INDEPENDENT AUDITOR'S REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 349, Stafford, Kansas as of and for the year ended June 30, 2022, and the related notes to the financial statement and have issued our report thereon dated November 30, 2022.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-1 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

VonFeldt, Bauer & VonFeldt, Chtd.

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

November 30, 2022

VONFELDT, BAUER & VONFELDT, CHTD
Certified Public Accountants

818 Broadway
PO Box 127
Larned, KS 67550

Telephone: (620) 285-2107
Fax: (620) 285-2110

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 349's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 349's major federal programs for the year ended June 30, 2022. Unified School District No. 349's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 349 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 349 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 349's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

VonFeldt, Bauer & VonFeldt, Chtd.

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

November 30, 2022

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Agency or Pass-Through Number	Federal CFDA Number	Passed-through to Subrecipients	Total Federal Expenditures
United States Department of Agriculture				
Pass-Through Kansas State Department of Education	DO349			
Child Nutrition Cluster:				
School Breakfast Program		10.553	$ 0	$ 52,692
National School Lunch Program		10.555	0	158,457
Summer Food Service Program for Children		10.559	0	18,993
Fresh Fruit and Vegetable Program		10.582	0	7,710
Total Child Nutrition Cluster			0	237,852
Child and Adult Care Food Program		10.558	0	557
COVID-19 - State Pandemic Electronic Benefit Transfer Administrative Costs Grant		10.649	0	614
United States Department of Education				
Direct from United States Department of Education	DO349			
Small, Rural School Achievement Program		84.358	0	10,256
Pass-Through Kansas State Department of Education	DO349			
Title I Grants to Local Educational Agencies		84.010	0	68,175
Career and Technical Education - Basic Grants to States		84.048	0	393
Twenty-First Century Community Learning Centers		84.287	0	157,043
Supporting Effective Instruction State Grants		84.367	0	10,914
Student Support and Academic Enrichment Program		84.424	0	13,217
COVID-19 - Elementary and Secondary School Emergency Relief Fund		84.425	1,626	198,502
United States Department of Health and Human Services				
Pass-Through Kansas State Department of Education	DO349			
Epidemiology and Laboratory Capacity for Infectious Diseases		93.323	0	55,609
Temporary Assistance for Needy Families (TANF)		93.558	0	15,565
United States Department of Corporation for National and Community Service				
Pass-Through Kansas State Department of Education	DO349			
State Commission Support Grants		94.003	0	422.00
Total Expenditures of Federal Awards			$ 1,626	$ 769,119

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

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Unified School District No. 349, Stafford, Kansas (the District) under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented on the Kansas regulatory basis of accounting as described in Note 1 to the financial statement and includes cash receipts, disbursements and encumbrances. The information in this Schedule is also presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of the basic financial statement.

Note 2 - INDIRECT COST RATE

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

Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section I - Summary of Audit Results

A. Financial Statement

Type of auditor's report issued:

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

Internal control over financial reporting:

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

B. Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Expenditures
84.287	Twenty-First Century Community Learning Centers	$ 157,043
84.425	COVID-19 - Elementary and Secondary School Emergency Relief Fund	$ 198,052

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

Auditee qualified as low-risk auditee?		Yes	X	No

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section II - Financial Statement Findings

Significant Deficiencies:

Finding 2022-1 - Lack of Segregation of Duties

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

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

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

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

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

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

Section III - Findings and Questioned Costs for Federal Awards

None noted.

UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section II - Financial Statement Findings

Significant Deficiencies:

Finding 2022-1 - Lack of Segregation of Duties

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

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

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

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

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

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

Section III - Findings and Questioned Costs for Federal Awards

None noted.

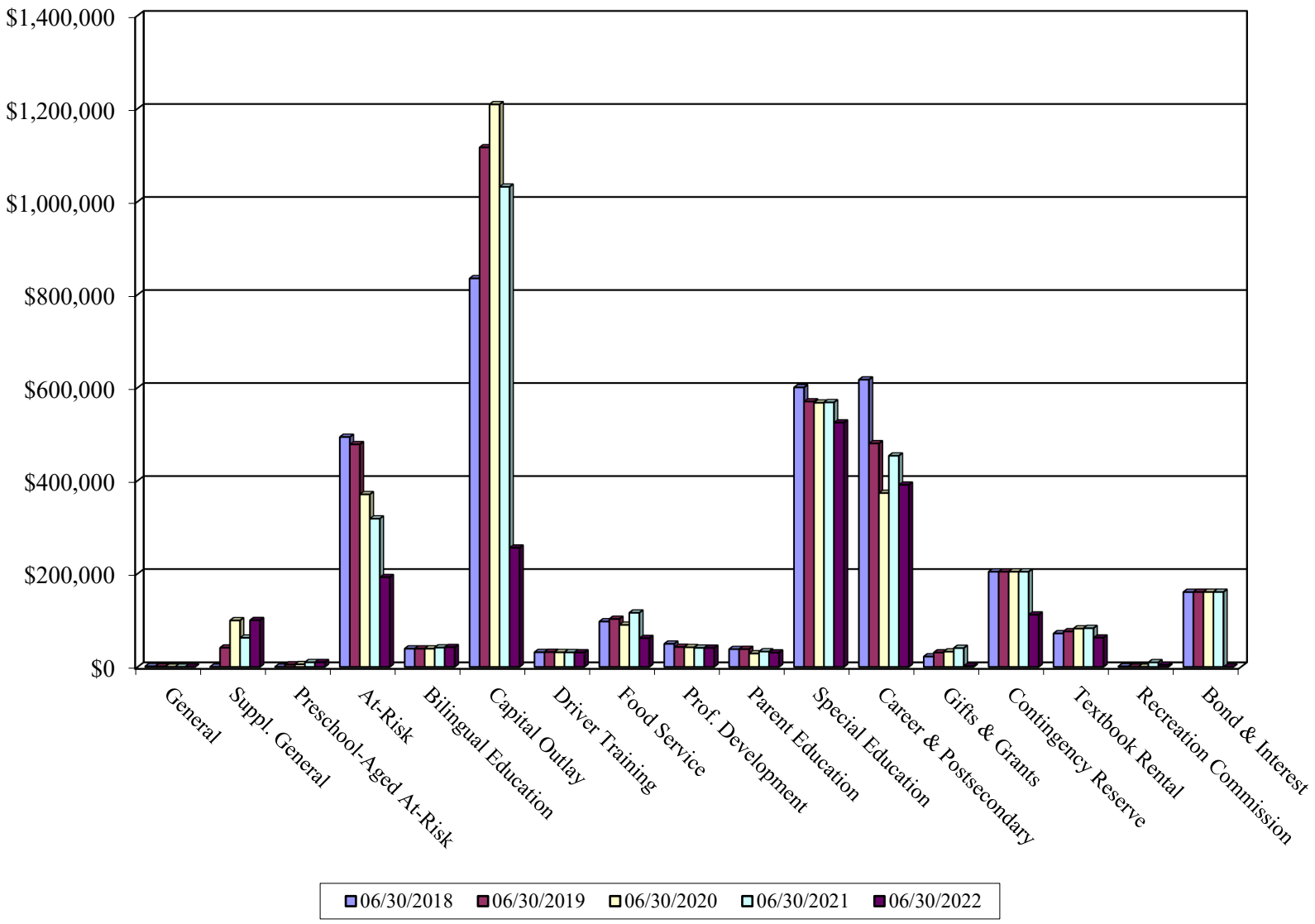
UNIFIED SCHOOL DISTRICT NO. 349, STAFFORD, KANSAS
Corrective Action Plan
For the Year Ended June 30, 2022

Corrective Action Plan:

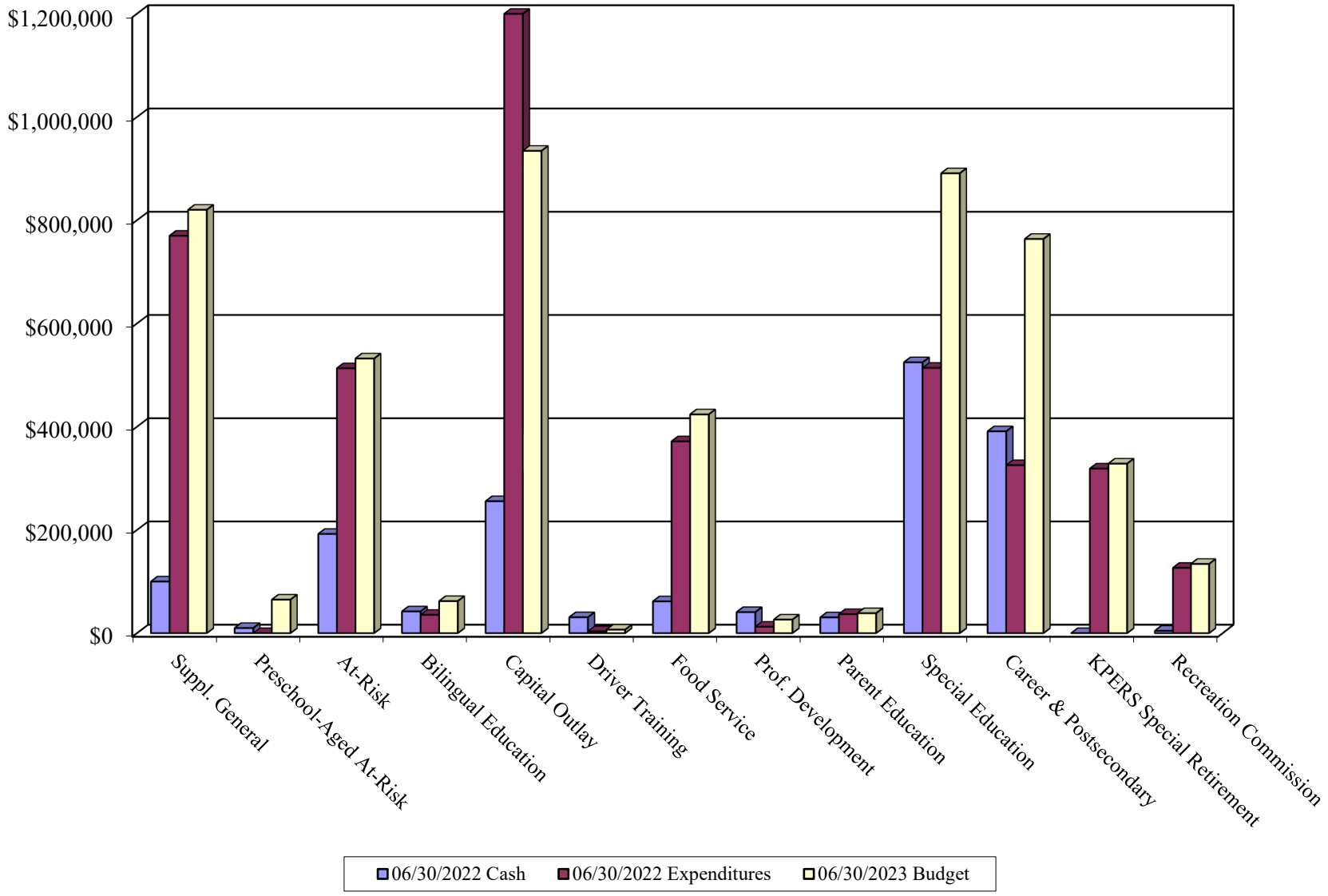
Finding 2022-1 - Lack of Segregation of Duties

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

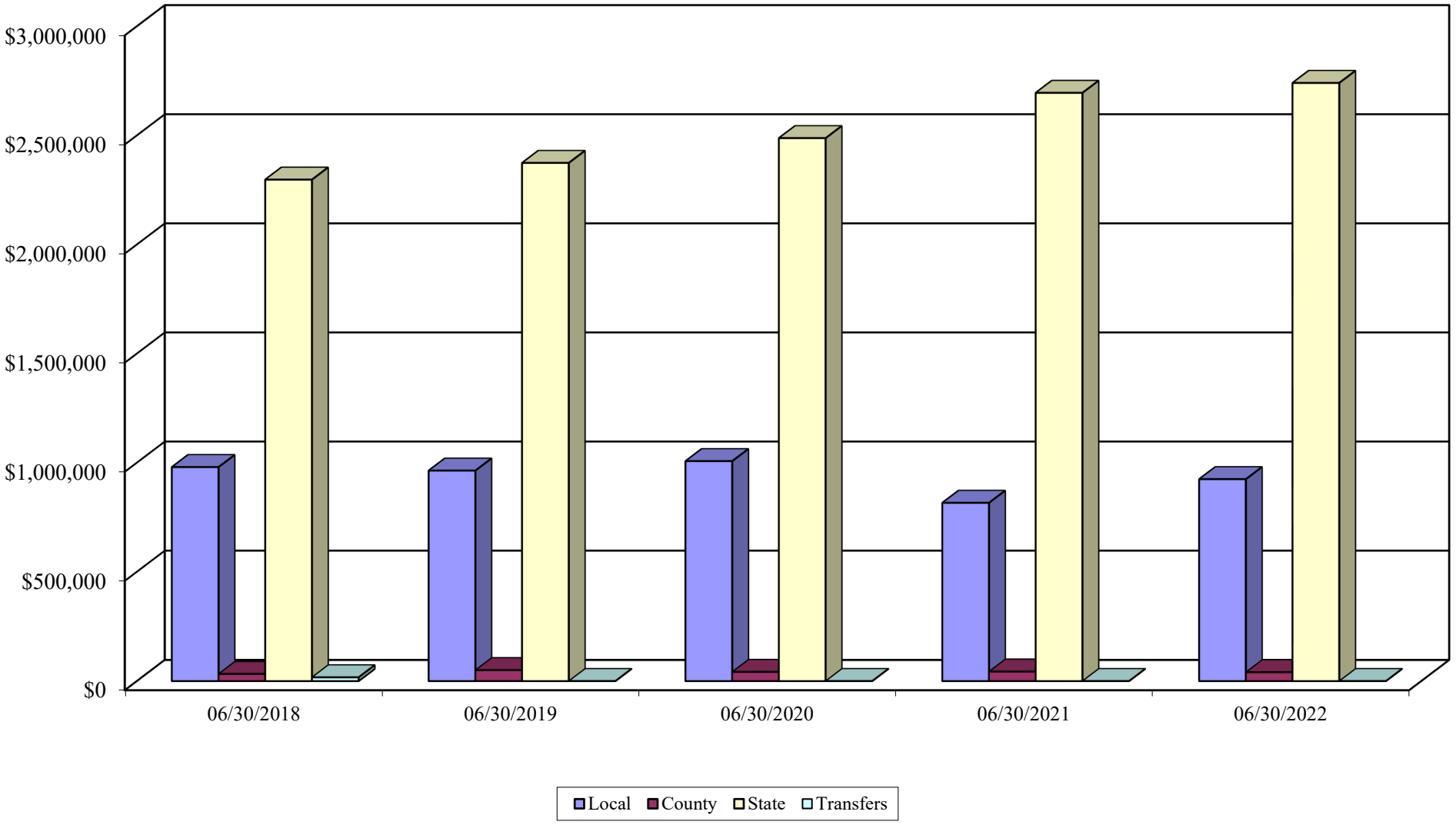
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Balances - Selected Funds



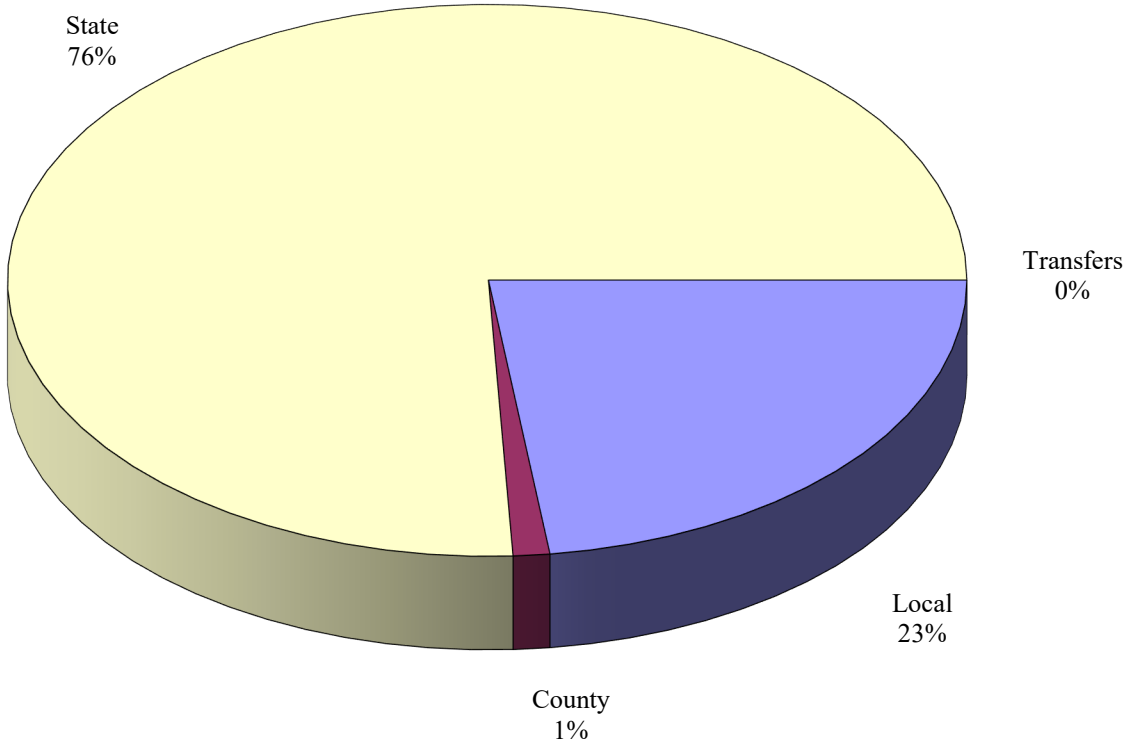
Unified School District No. 349
Stafford, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



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

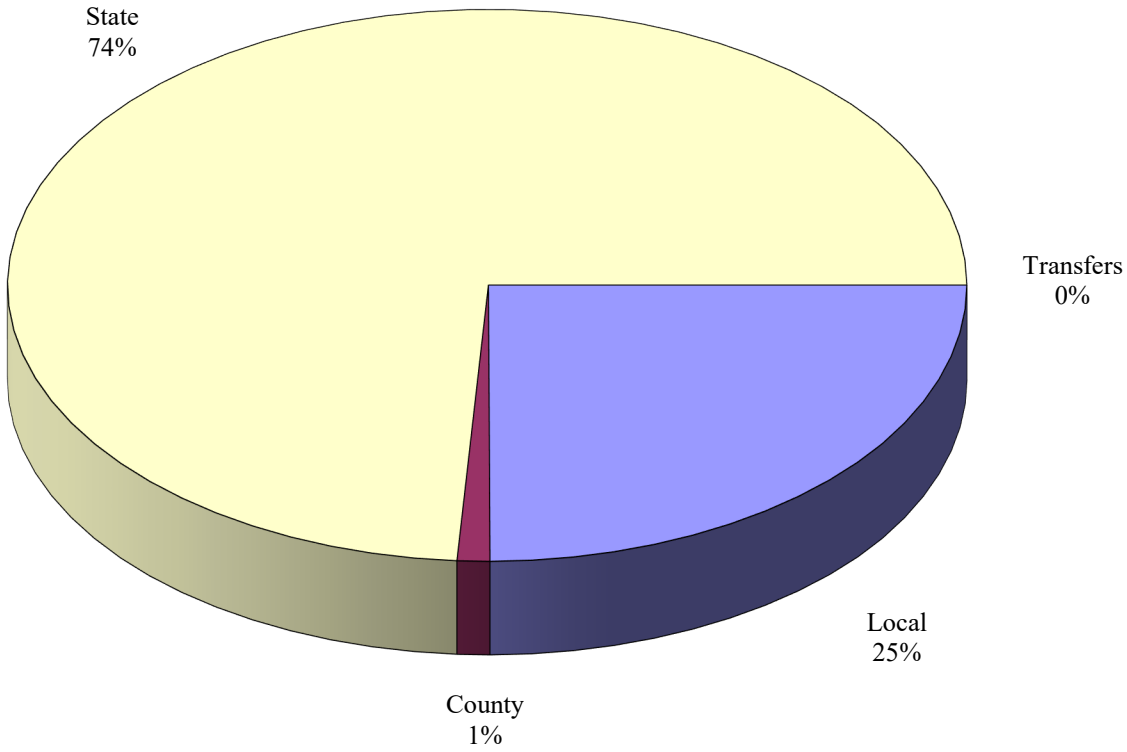


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Receipts



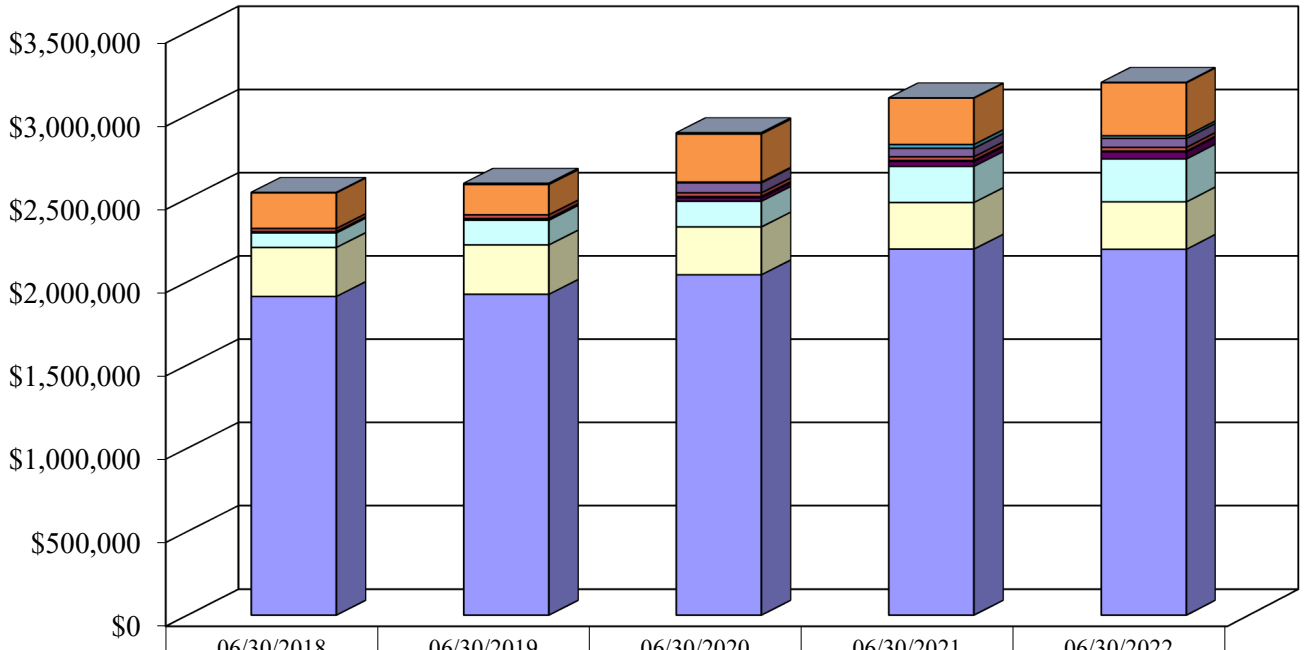
06/30/2021

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



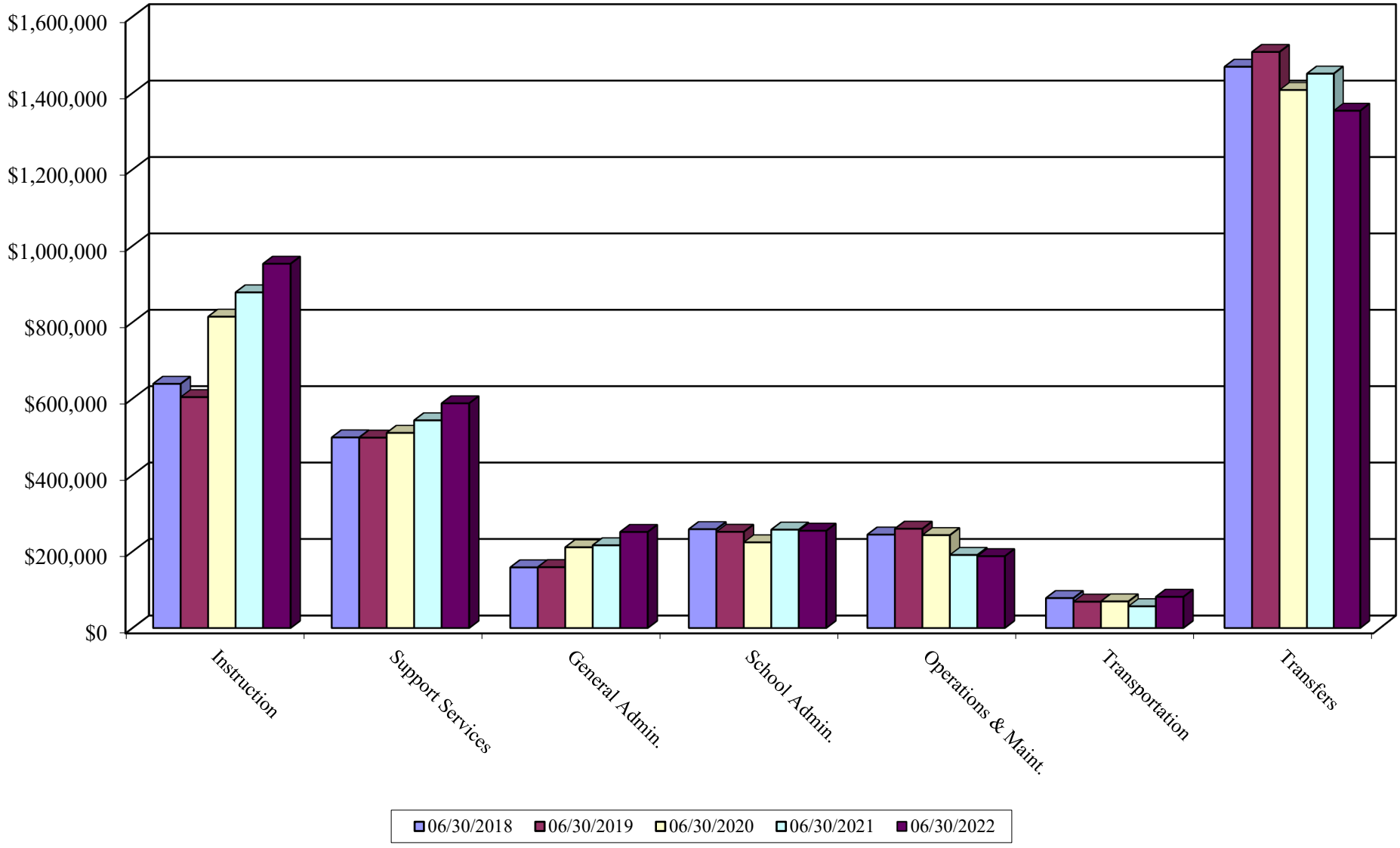
06/30/2022

Unified School District No. 349
Stafford, Kansas
State Aid

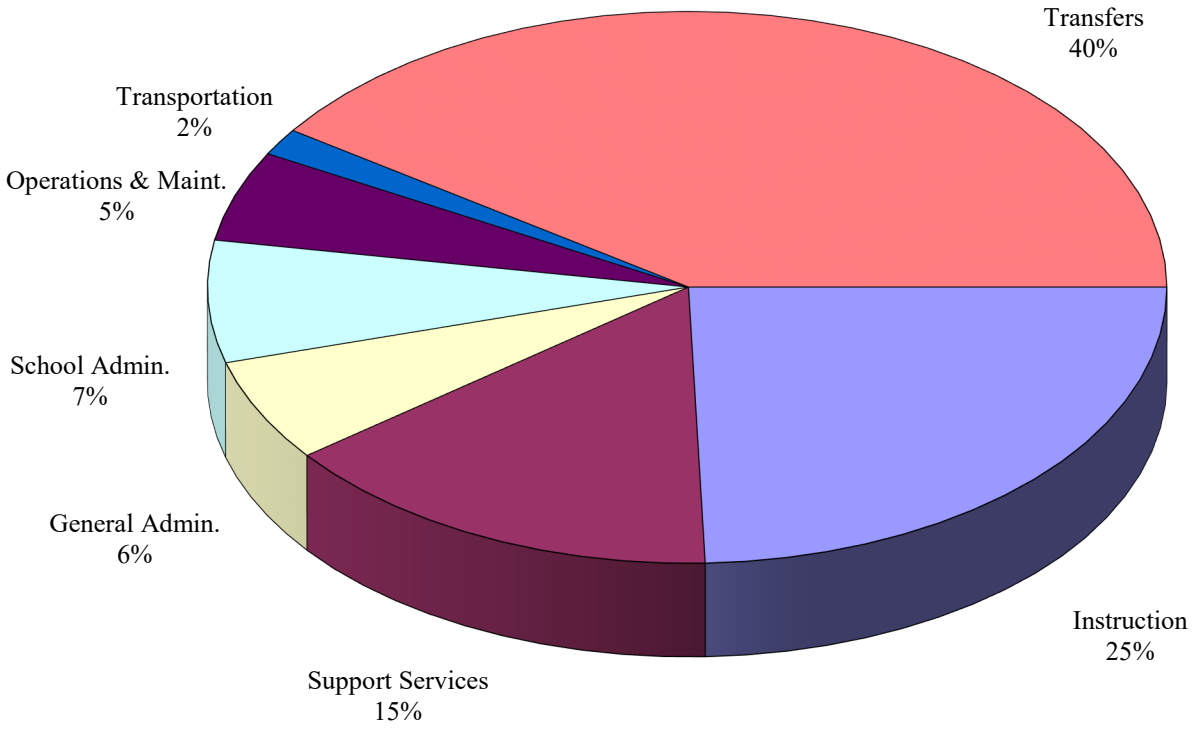


	06/30/2018	06/30/2019	06/30/2020	06/30/2021	06/30/2022
Other	2,280	6,846	7,276	899	2,000
KPERS Special Retirement	213,788	181,838	288,692	278,921	318,787
Pre-K Pilot Grant (CIF)	0	0	4,580	22,580	15,565
Mental Health	0	0	59,919	50,873	54,055
Career & Postsecondary Ed	101	447	0	0	0
Parent Education	18,871	22,092	22,419	22,419	22,377
Prof. Development	3,965	3,266	3,580	2,568	0
Food Assistance	1,273	1,285	1,385	1,864	1,466
Safety Aid	2,816	1,617	1,820	1,836	2,684
Capital Outlay	0	3,789	21,337	29,301	42,997
Suppl. General	87,289	148,438	154,242	217,006	257,706
Special Education	294,441	296,664	287,481	279,703	284,832
General	1,911,350	1,924,510	2,041,667	2,196,037	2,194,957

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

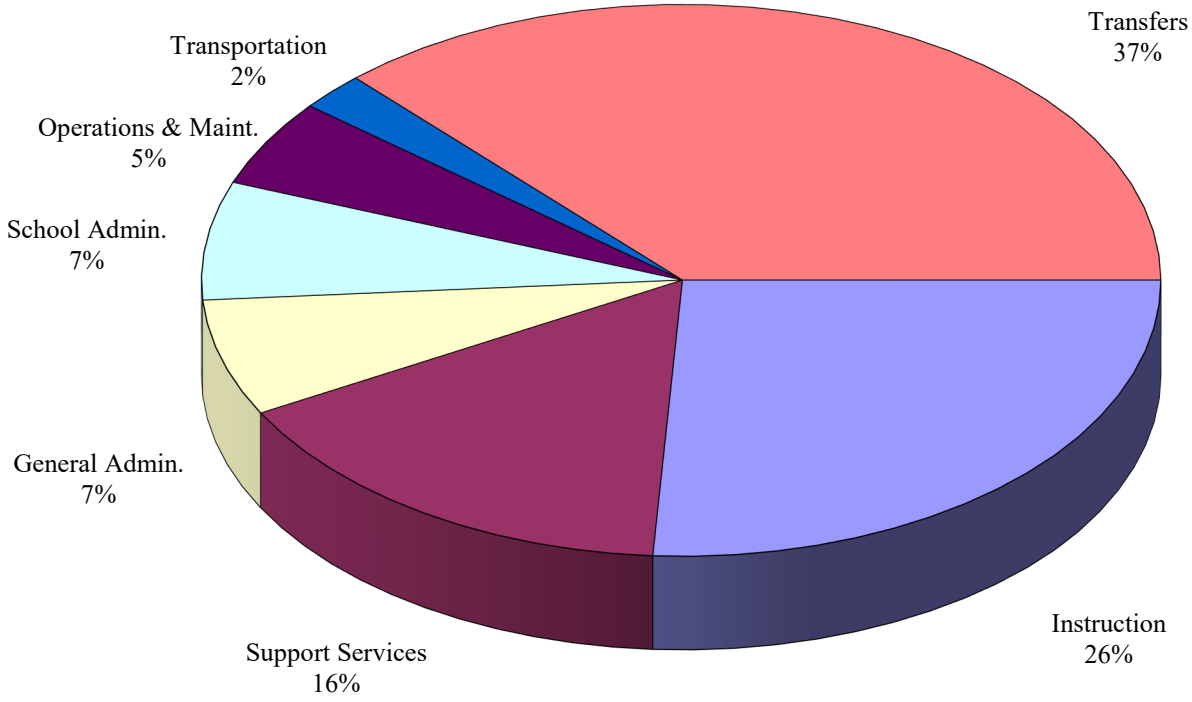


Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



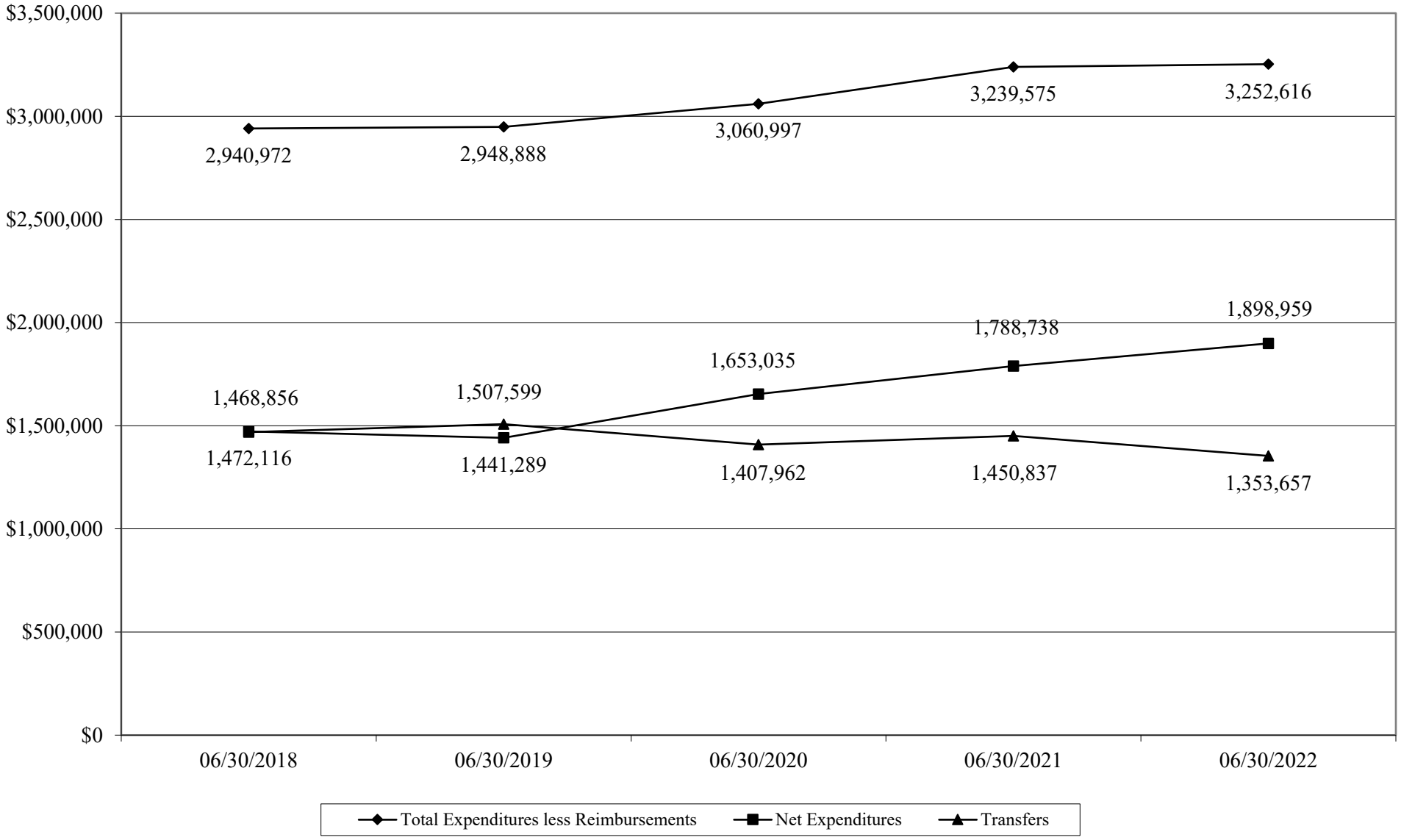
06/30/2021

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

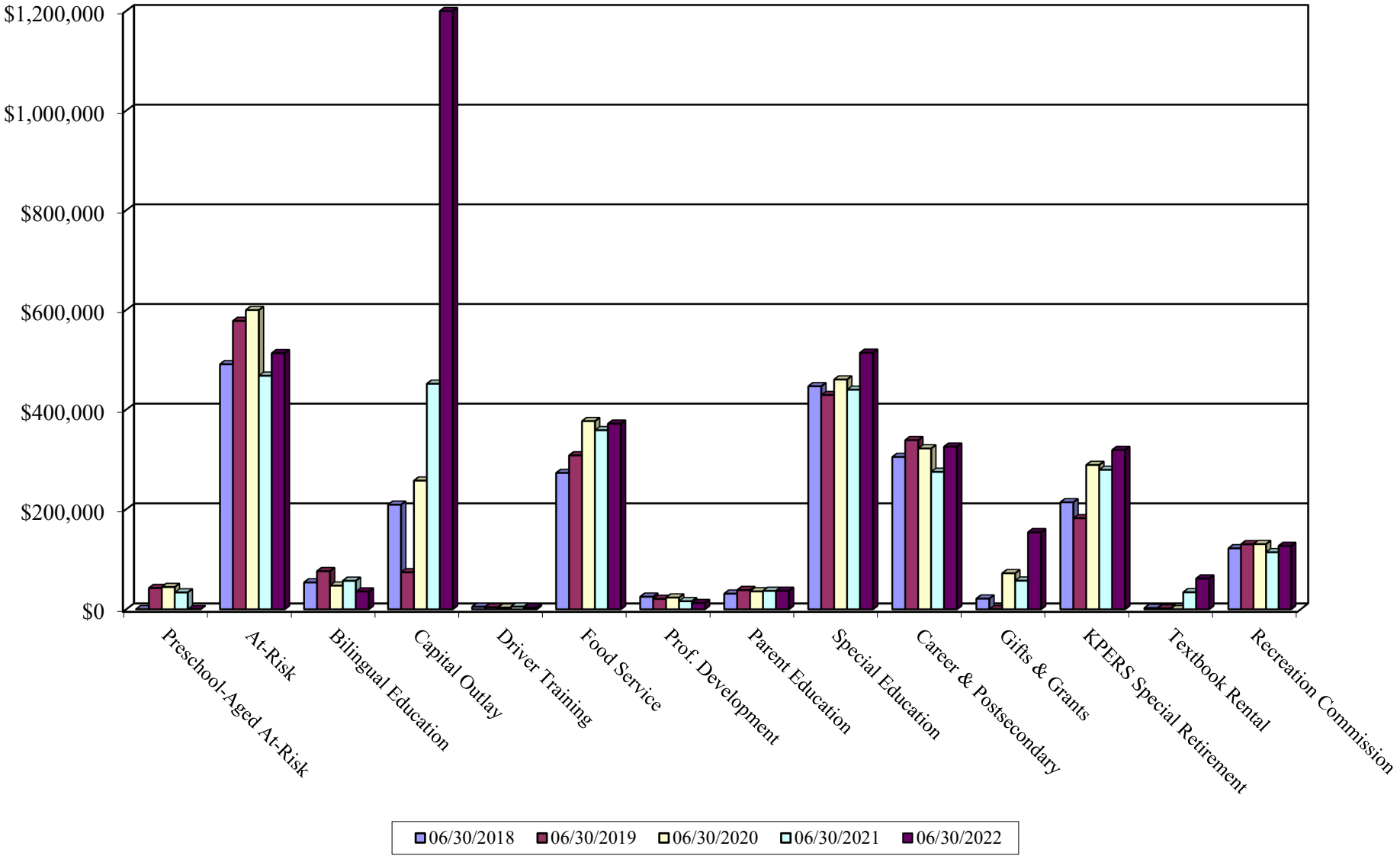


06/30/2022

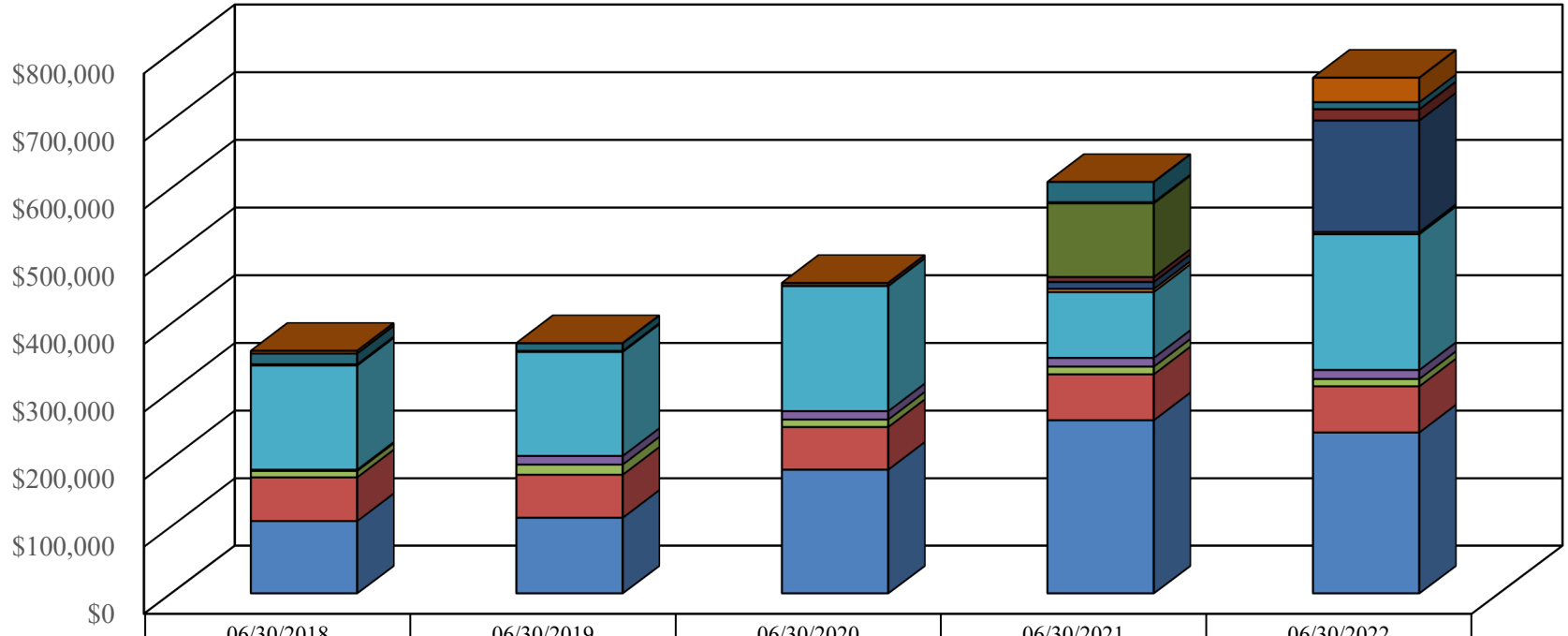
Unified School District No. 349
Stafford, Kansas
General & Supplemental General Fund Expenditures



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

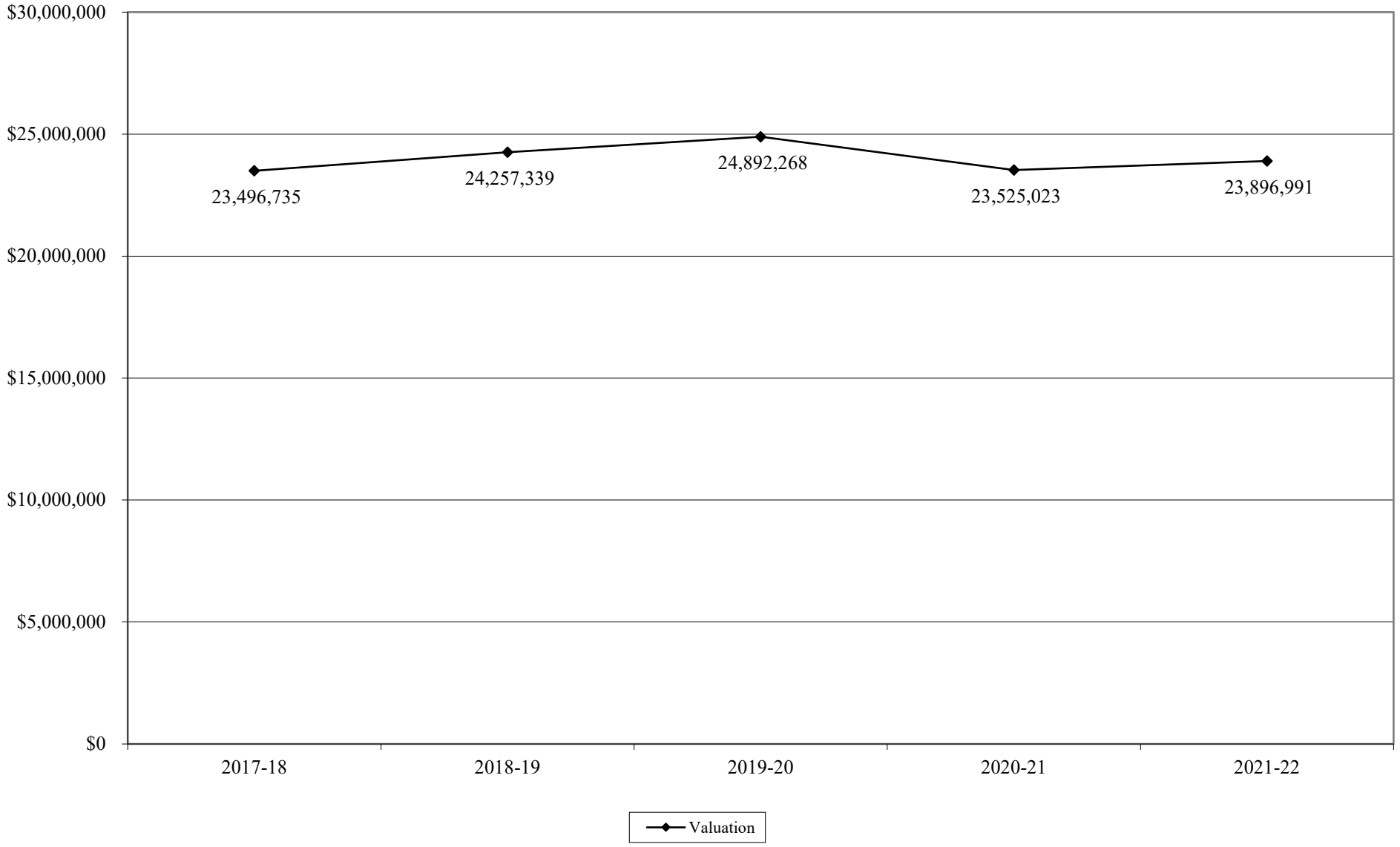


Unified School District No. 349
Stafford, Kansas
Federal Aid

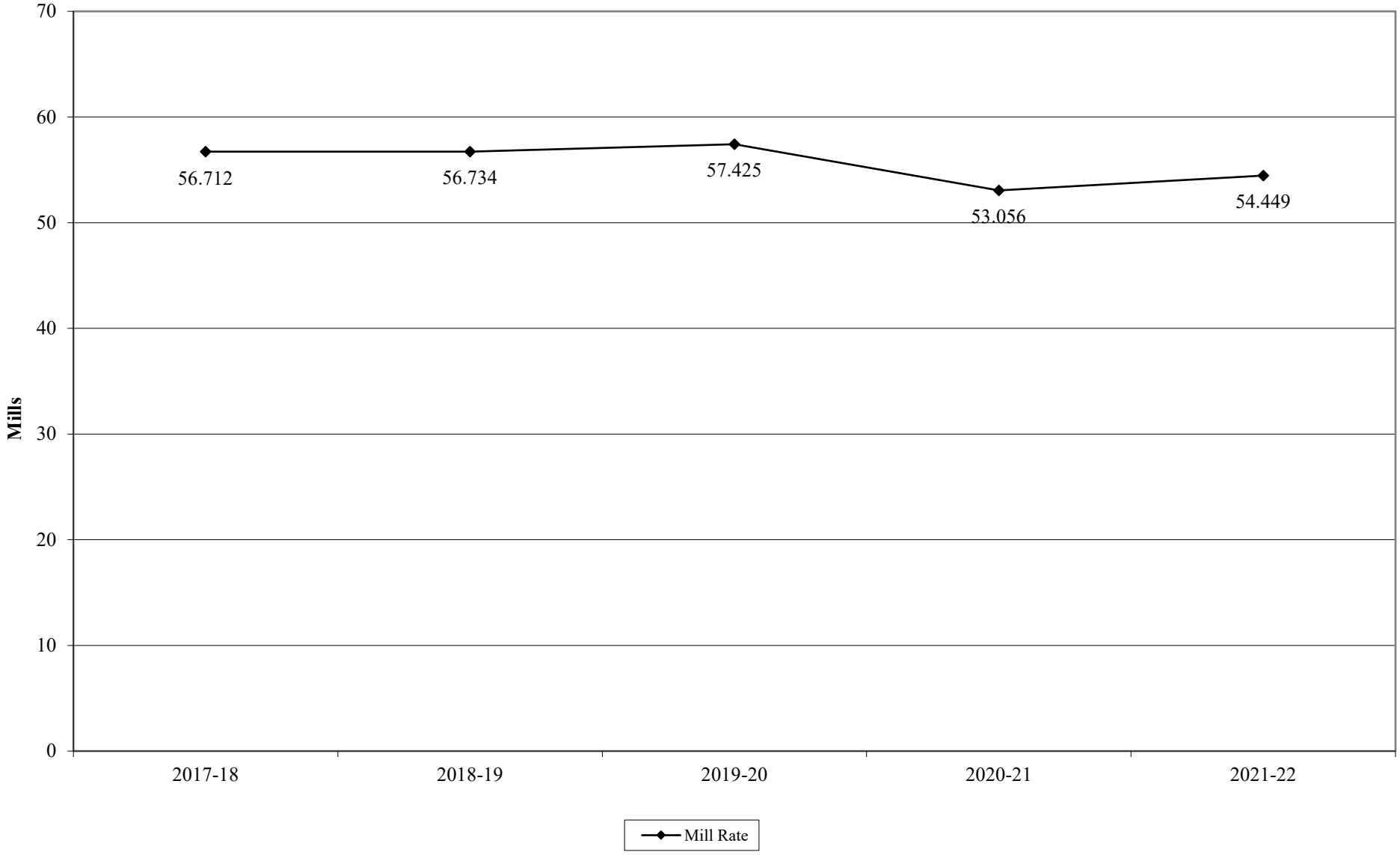


	06/30/2018	06/30/2019	06/30/2020	06/30/2021	06/30/2022
Other	3,938	130	0	0	36,098
REAP Grant	15,879	11,179	0	29,883	10,256
Carl Perkins	0	1,600	0	1,547	338
SPARKS Grant	0	0	0	108,968	0
Pre-K Pilot (TANF)	0	0	4,580	7,385	16,480
ESSER	0	0	0	10,182	164,802
Special Education	1,749	0	0	4,584	3,144
Title IV 21st Century	154,000	153,676	184,837	97,321	200,692
Title IV	1,821	12,732	12,397	12,890	13,217
Title II	9,472	15,025	11,053	11,439	10,914
Title I	64,712	63,633	63,032	67,800	68,175
Child Nutrition	108,014	112,967	184,056	257,114	239,022

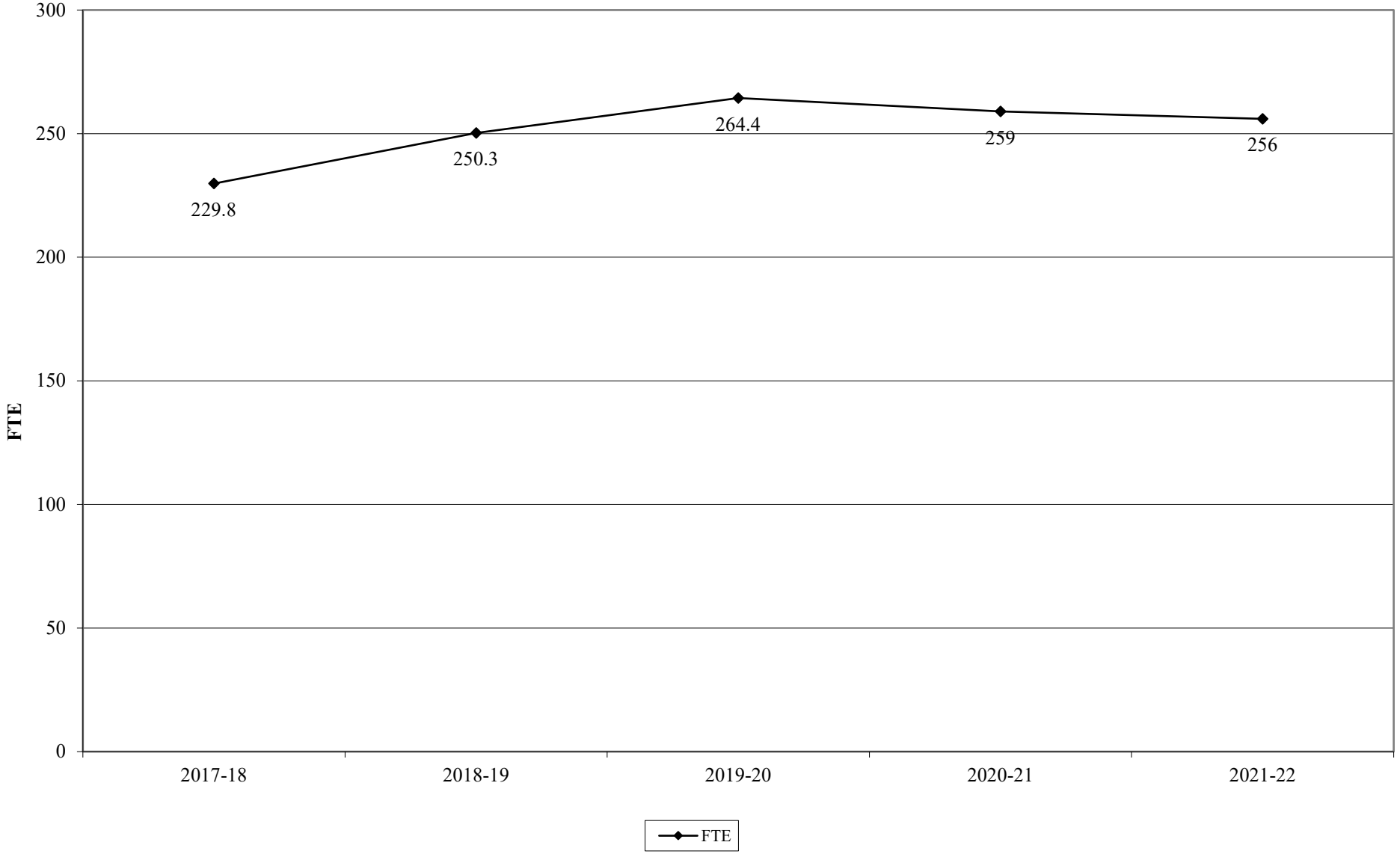
Unified School District No. 349
Stafford, Kansas
Valuation



Unified School District No. 349
Stafford, Kansas
Mill Rate



Unified School District No. 349
Stafford, Kansas
FTE



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

