

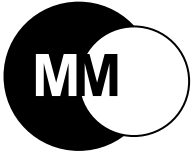
UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2020

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2020

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Mapes & Miller LLP
Certified Public Accountants

418 E. Holme, Norton, KS 67654-1412
Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants
and the Kansas Society of Certified Public Accountants

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 294
Oberlin, Kansas 67749

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 294, Oberlin, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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.

Mapes & Miller, LLP

Certified Public Accountants

Norton, Kansas
May 10, 2021

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2020

STATEMENT 1

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 25,875	1,509	3,044,122	3,069,997	1,509	2,750	4,259
Supplemental General	129,518	0	922,741	936,596	115,663	0	115,663
Special Purpose Funds:							
Preschool-Aged At-Risk	0	0	51,702	32,000	19,702	0	19,702
At Risk K-12	100,000	0	343,821	297,755	146,066	0	146,066
Capital Outlay	934,298	0	683,313	632,229	985,382	57,837	1,043,219
Driver Training	25,369	0	18,710	16,781	27,298	0	27,298
Food Service	41,300	0	282,187	260,521	62,966	0	62,966
Professional Development	24,058	0	29,781	27,468	26,371	1,200	27,571
Special Education	145,088	0	553,320	550,153	148,255	0	148,255
Career and Postsecondary Education	85,045	0	170,022	127,866	127,201	0	127,201
KPERs Special Retirement Contribution	0	0	394,562	394,562	0	0	0
Federal Funds	2,537	8	114,332	146,538	(29,661)	1,788	(27,873)
Gifts and Grants	39,217	0	28,614	31,296	36,535	0	36,535
Contingency Reserve	100,932	0	0	0	100,932	0	100,932
Textbook Rental and Student Material Revolving	8,099	0	20,968	27,443	1,624	0	1,624
Box Tops for Education	5,664	0	334	600	5,398	0	5,398
Knights of Columbus Special Education	8,686	0	1,454	1,045	9,095	0	9,095
District Activity Funds	12,523	0	40,524	35,144	17,903	0	17,903
Trust Funds:							
Hill Endowment	238,375	0	0	0	238,375	0	238,375
Hill Scholarship	10,207	0	4,943	500	14,650	0	14,650
GH Lippelmann Scholarship	100,000	0	0	0	100,000	0	100,000
GH Lippelmann Interest	60,486	0	9,557	3,500	66,543	0	66,543
Total Reporting Entity (Excluding Agency Funds)	\$ 2,097,277	1,517	6,715,007	6,591,994	2,221,807	63,575	2,285,382

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

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas
Composition of Cash
Regulatory Basis

STATEMENT 1
Page 2

For the Fiscal Year Ended June 30, 2020

The Bank, Oberlin, Kansas NOW Accounts	\$ 1,704,197
FNB Bank, Oberlin, Kansas NOW Accounts	251,925
Certificates of Deposit	<u>438,375</u>
Total	2,394,497
Agency Funds per Schedule 3	<u>(109,115)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u><u>2,285,382</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Notes to the Financial Statement

June 30, 2020

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Unified School District No. 294, Oberlin, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 294 (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2020:

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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

The *Kansas Municipal Audit and Accounting Guide* (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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended in this manner for the year ended June 30, 2020.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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 budget expenditure authority lapses at year-end.

A legal operating budget is not required for trust funds and following special purpose funds:

	Statutory Authority for Exemption
Title I	K.S.A. 12-1663
Title II, Part A	K.S.A. 12-1663
Title IV, Part A	K.S.A. 12-1663
ESSER	K.S.A. 12-1663
Small Rural School Grant	K.S.A. 12-1663
Endowments/Gifts Trust	K.S.A. 79-2925
Grants	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Knights of Columbus Special Education	K.S.A. 79-2925
Junior/Senior High School Athletics	K.S.A. 72-8208a
Junior/Senior High School Library	K.S.A. 72-8208a
Elementary Library	K.S.A. 72-8208a

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

Reimbursed Expenditures

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 the KMAAG regulatory basis of accounting.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Cash Violation. K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is no commitments or indebtedness should be incurred unless there is available cash in the fund. The Title I, Title II A, Title IV A, ESSER and Small Rural Schools federal funds incurred indebtedness in excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received.

3. **Deposits and Investments**

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 municipality is located and the banks provide an acceptable rate of return on the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$2,394,497 and the bank balance was \$2,631,447. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$2,131,447 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2020, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **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 of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$394,562 for the year ended June 30, 2020.

Net Pension Liability. At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,542,045. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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.

5. **Other Long-Term Obligations from Operations**

Compensated Absences

Sick and Personal Leave. The employees of Unified School District No. 294 are allowed one day of sick leave for each month worked per year, cumulative to sixty days. Bus drivers do not receive sick leave. In addition to the above sick leave, personnel may receive compensation from the sick leave bank in cases where a critical illness or severe injury would impose a devastating hardship on the individual and their family. Current employees of the district are no longer allowed to contribute days to the bank. A new employee of the district, at the start of employment, may contribute one day to the bank in order to be eligible to use days from the bank. The bank is to be used by an individual only after his or her own accumulated sick leave is exhausted. The sick leave bank committee determines all applications for use of the sick leave bank.

Certified salaried personnel are allowed three days of leave each school term for personal business or other personal matters. In addition, any days in excess of sixty sick leave days at the beginning of a school year will be traded for personal days in a ratio of five sick days for one personal.

Payment for unused sick leave is made to certified employees terminating employment with the District. Unused sick leave days shall be purchased at \$50 per day up to 60 days.

Vacation Pay. The superintendent is allowed three weeks of vacation a year. Other twelve-month employees earn vacation based on the following schedule for calendar years of completed service:

<u>Completed Years of Service</u>	<u>Vacation Days Earned</u>
1st through 10th years	10 days
11th through 20th years	15 days
21st year and beyond	20 days

Unused vacation time is not allowed to accumulate. Any unused vacation time at the end of the contract period is forfeited, therefore, no cost of accumulated vacation pay as of June 30, 2020 has been calculated.

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XXIV of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 53 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Five (5) years or more of employment service with the District and twenty (20) years minimum in education.
4. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS).
5. Met the minimum requirements of KPERS for retirement.

Any faculty member wishing to retire at the end of a contract year must notify the Superintendent by April 1st of the contract year.

A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to a percentage of the average of the three highest years compensation payable on the following table:

<u>Year of Eligibility</u>	<u>5 Year Plan</u>
1	29.00%
2	23.00%
3	18.00%
4	14.00%
5	11.00%

The maximum benefit is 95% of the average of the three highest compensation years. Faculty members who select early retirement after age 60 will be placed on the table as if they had requested early retirement at age 60, i.e., a faculty member who applies at age 62 could receive 18%, 14% and 11%.

The annual early retirement benefit shall be paid on the regular payday of October. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program by agreeing to a deduction of health insurance premiums from early retirement benefits. All early retirement benefits, including the option to maintain health insurance, automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the remaining portion of the early retirement benefit will be paid to his/her designee or heirs.

The Board of Education retains the right to adopt or review the early retirement incentive program on a two-year basis. Any application for early retirement may be granted or denied by the Board. The Board has the right to limit the number of early retirements granted to no more than five (5) in any given year.

As of June 30, 2020 the District had no faculty members approved for early retirement, therefore, no liability for early retirement has been calculated.

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 premium regardless of age. However, the cost of this subsidy has not been quantified for 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. There is no cost to the District under this program.

Death and Disability Other Post Employment Benefits

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

6. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance.

During the year ended June 30, 2020, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. **Interfund Transfers**

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Education	K.S.A. 72-5167	\$ 368,026
General	Preschool-Aged At-Risk	K.S.A. 72-5167	51,702
General	At-Risk (K-12)	K.S.A. 72-5167	268,821
General	Driver Training	K.S.A. 72-5167	15,000
General	Career and Postsecondary Education	K.S.A. 72-5167	65,261
General	Professional Development	K.S.A. 72-5167	20,000
Supplemental General	Food Service	K.S.A. 72-5143	42,000
Supplemental General	Special Education	K.S.A. 72-5143	153,411
Supplemental General	Professional Development	K.S.A. 72-5143	8,000
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	75,000
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	100,000

8. **In-Substance Receipt in Transit**

The District received \$129,197 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

9. **Operating Leases**

Integrated Mailing System

On March 1, 2017, Unified School District No. 294 entered into an agreement with Pitney Bowes, Inc. for the lease of an integrated mailing system located at the administrative office. The agreement is effective as of March 1, 2017 and calls for quarterly payments of \$288 through March 1, 2022. Payments totaling \$1,152 were made during the year ended June 30, 2020. The amounts due under this agreement in future periods are as follows:

Year	Payment
2020-21	1,152
2021-22	864
Total	<u>\$ 2,016</u>

10. **Subsequent Events**

The United States has experienced a nationwide pandemic from the coronavirus (COVID-19) outbreak. As a result, there have been temporary closures of schools. The economic uncertainties related to the pandemic could have a negative impact on the District, but management currently is unable to reasonably determine the effects it may have on the District's financial conditions and operations.

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 294
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General	\$ 3,090,561	(43,029)	22,465	3,069,997	3,069,997	0
Supplemental General	949,401	(12,805)	0	936,596	936,596	0
Special Purpose Funds:						
At Risk 4 Year Old	32,000	0	0	32,000	32,000	0
At Risk K-12	427,000	0	0	427,000	297,755	(129,245)
Capital Outlay	1,338,000	0	0	1,338,000	632,229	(705,771)
Driver Training	30,313	0	0	30,313	16,781	(13,532)
Food Service	293,604	0	0	293,604	260,521	(33,083)
Professional Development	33,577	0	0	33,577	27,468	(6,109)
Special Education	842,931	0	0	842,931	550,153	(292,778)
Career and Postsecondary Education	308,045	0	4,761	312,806	127,866	(184,940)
KPERS Special Retirement Contribution	442,938	0	0	442,938	394,562	(48,376)
Federal Funds	91,537	0	0	91,537	146,538	*
Gifts and Grants	36,979	0	0	36,979	31,296	*

* Exempt from Budget Law

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 1

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Equalization Aid	\$ 2,673,510	2,690,318	(16,808)
Special Education State Aid	342,975	400,243	(57,268)
Mineral Production	5,172	0	5,172
Federal Aid Reimbursement	2,801	0	2,801
Reimbursed Expenses	<u>19,664</u>	<u>0</u>	<u>19,664</u>
 Total Receipts	 <u>3,044,122</u>	 <u>3,090,561</u>	 <u>(46,439)</u>
Expenditures:			
Instruction	1,252,333	1,293,125	(40,792)
Student Support Services	76,230	99,790	(23,560)
Instructional Support Staff	61,597	66,690	(5,093)
General Administration	194,252	141,830	52,422
School Administration	228,336	245,200	(16,864)
Operations and Maintenance	114,505	255,310	(140,805)
Student Transportation Services	225,195	248,490	(23,295)
Other Supplemental Service	128,739	155,475	(26,736)
Transfer to Special Education	368,026	400,243	(32,217)
Transfer to Driver Training	15,000	0	15,000
Transfer to Career and Postsecondary Education	65,261	0	65,261
Transfer to Professional Development	20,000	0	20,000
Transfer to At-Risk (K-12)	268,821	152,408	116,413
Transfer to Preschool-Aged At-Risk	51,702	32,000	19,702
Adjustment to Comply with Legal Max	<u>0</u>	<u>(43,029)</u>	<u>43,029</u>
 Legal General Fund Budget	 3,069,997	 3,047,532	 22,465
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>22,465</u>	<u>(22,465)</u>
 Total Expenditures	 <u>3,069,997</u>	 <u>3,069,997</u>	 <u>0</u>
Receipts Over (Under) Expenditures	(25,875)		
Unencumbered Cash, Beginning	25,875		
Prior Year Cancelled Encumbrances	<u>1,509</u>		
Unencumbered Cash, Ending	\$ <u>1,509</u>		

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Oberlin, Kansas

SCHEDULE 2

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Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 20,576	13,269	7,307
Current Tax	838,298	738,539	99,759
Delinquent Tax	6,864	11,161	(4,297)
Motor Vehicle Tax	52,366	52,706	(340)
Recreational Vehicle Tax	1,537	1,239	298
Commercial Vehicle Tax	3,100	2,969	131
Total Receipts	922,741	819,883	102,858
Expenditures:			
Instruction	358,041	212,809	145,232
Instructional Support Staff	6,750	0	6,750
School Administration	24,014	0	24,014
Operations and Maintenance	144,551	0	144,551
Other Supplemental Service	24,829	0	24,829
Transfer to Food Service	42,000	42,000	0
Transfer to Special Education	153,411	289,000	(135,589)
Transfer to Career and Postsecondary Education	100,000	223,000	(123,000)
Transfer to Professional Development	8,000	8,000	0
Transfer to At Risk (K-12)	75,000	174,592	(99,592)
Adjustment to Comply with Legal Max	0	(12,805)	12,805
Total Expenditures	936,596	936,596	0
Receipts Over (Under) Expenditures	(13,855)		
Unencumbered Cash, Beginning	129,518		
Unencumbered Cash, Ending	\$ 115,663		

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Oberlin, Kansas

SCHEDULE 2

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Preschool-Aged At-Risk

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transfer from General	<u>51,702</u>	<u>32,000</u>	<u>19,702</u>
Total Receipts	<u>51,702</u>	<u>32,000</u>	<u>19,702</u>
Expenditures:			
Instruction	0	32,000	(32,000)
Student Support Services	<u>32,000</u>	<u>0</u>	<u>32,000</u>
Total Expenditures	<u>32,000</u>	<u>32,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	19,702		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>19,702</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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At Risk (K-12) Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transfer from Supplemental General	\$ 75,000	174,592	(99,592)
Transfer from General	<u>268,821</u>	<u>152,408</u>	<u>116,413</u>
Total Receipts	<u>343,821</u>	<u>327,000</u>	<u>16,821</u>
Expenditures:			
Instruction	287,479	427,000	(139,521)
Student Support Services	<u>10,276</u>	<u>0</u>	<u>10,276</u>
Total Expenditures	<u>297,755</u>	<u>427,000</u>	<u>(129,245)</u>
Receipts Over (Under) Expenditures	46,066		
Unencumbered Cash, Beginning	<u>100,000</u>		
Unencumbered Cash, Ending	\$ <u>146,066</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Tax in Process	\$ 10,513	6,801	3,712
Current Tax	462,737	417,866	44,871
Delinquent Tax	3,413	5,702	(2,289)
Motor Vehicle Tax	27,706	26,933	773
Recreational Vehicle Tax	818	633	185
Commerical Vehicle Tax	1,608	1,518	90
Mineral Production Tax	0	25	(25)
Interest on Idle Funds	28,755	0	28,755
Other Revenue - Local Sources	<u>147,763</u>	<u>8,000</u>	<u>139,763</u>
 Total Receipts	 <u>683,313</u>	 <u>467,478</u>	 <u>215,835</u>
Expenditures:			
Instruction	33,763	500,000	(466,237)
General Administration	864	5,000	(4,136)
School Administration	12,737	2,500	10,237
Operations and Maintenance	180,584	555,500	(374,916)
Transportation	100,810	130,000	(29,190)
Facilities Acquisition and Construction	<u>303,471</u>	<u>145,000</u>	<u>158,471</u>
 Total Expenditures	 <u>632,229</u>	 <u>1,338,000</u>	 <u>(705,771)</u>
Receipts Over (Under) Expenditures	51,084		
Unencumbered Cash, Beginning	<u>934,298</u>		
Unencumbered Cash, Ending	\$ <u>985,382</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

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Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
State Aid	\$ 2,210	3,250	(1,040)
Other Revenue - Local Sources	1,500	1,750	(250)
Transfer from General	<u>15,000</u>	<u>0</u>	<u>15,000</u>
Total Receipts	<u>18,710</u>	<u>5,000</u>	<u>13,710</u>
Expenditures:			
Instruction	16,767	29,913	(13,146)
Operations & Maintenance	<u>14</u>	<u>400</u>	<u>(386)</u>
Total Expenditures	<u>16,781</u>	<u>30,313</u>	<u>(13,532)</u>
Receipts Over (Under) Expenditures	1,929		
Unencumbered Cash, Beginning	25,369		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>27,298</u></u>		

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SCHEDULE 2

Oberlin, Kansas

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Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Federal Aid	\$ 150,258	125,683	24,575
State Aid	2,199	1,849	350
Food Service	85,258	82,772	2,486
Miscellaneous	2,472	0	2,472
Transfer from Supplemental General	<u>42,000</u>	<u>42,000</u>	<u>0</u>
Total Receipts	<u>282,187</u>	<u>252,304</u>	<u>29,883</u>
Expenditures:			
Operations and Maintenance	5,877	5,104	773
Food Service Operations	<u>254,644</u>	<u>288,500</u>	<u>(33,856)</u>
Total Expenditures	<u>260,521</u>	<u>293,604</u>	<u>(33,083)</u>
Receipts Over (Under) Expenditures	21,666		
Unencumbered Cash, Beginning	<u>41,300</u>		
Unencumbered Cash, Ending	\$ <u>62,966</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

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Professional Development Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Source	\$ 1,781	1,519	262
Transfer from General	20,000	0	20,000
Transfer from Supplemental General	<u>8,000</u>	<u>8,000</u>	<u>0</u>
 Total Receipts	 <u>29,781</u>	 <u>9,519</u>	 <u>20,262</u>
Expenditures:			
Instructional Support Staff	26,268	33,577	(7,309)
Other Supplemental Service	<u>1,200</u>	<u>0</u>	<u>1,200</u>
 Total Expenditures	 <u>27,468</u>	 <u>33,577</u>	 <u>(6,109)</u>
 Receipts Over (Under) Expenditures	 2,313		
Unencumbered Cash, Beginning	<u>24,058</u>		
 Unencumbered Cash, Ending	 \$ <u><u>26,371</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Federal Aid	\$ 7,022	8,600	(1,578)
Miscellaneous	24,861	0	24,861
Transfer from General	368,026	400,243	(32,217)
Transfer from Supplemental General	<u>153,411</u>	<u>289,000</u>	<u>(135,589)</u>
Total Receipts	<u>553,320</u>	<u>697,843</u>	<u>(144,523)</u>
Expenditures:			
Instruction	5,418	842,931	(837,513)
Student Support Services	524,829	0	524,829
Operations and Maintenance	102	0	102
Student Transportation Services	<u>19,804</u>	<u>0</u>	<u>19,804</u>
Total Expenditures	<u>550,153</u>	<u>842,931</u>	<u>(292,778)</u>
Receipts Over (Under) Expenditures	3,167		
Unencumbered Cash, Beginning	<u>145,088</u>		
Unencumbered Cash, Ending	\$ <u>148,255</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

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Career and Postsecondary Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Reimbursed Expenses	\$ 4,761	0	4,761
Transfer from General	65,261	0	65,261
Transfer from Supplemental General	<u>100,000</u>	<u>223,000</u>	<u>(123,000)</u>
Total Receipts	<u>170,022</u>	<u>223,000</u>	<u>(52,978)</u>
Expenditures:			
Instruction	121,928	295,045	(173,117)
Operations and Maintenance	5,938	13,000	(7,062)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>4,761</u>	<u>(4,761)</u>
Total Expenditures	<u>127,866</u>	<u>312,806</u>	<u>(184,940)</u>
Receipts Over (Under) Expenditures	42,156		
Unencumbered Cash, Beginning	<u>85,045</u>		
Unencumbered Cash, Ending	\$ <u><u>127,201</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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KPERS Special Retirement Contribution Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	\$ <u>394,562</u>	<u>442,938</u>	<u>(48,376)</u>
Expenditures:			
Instruction	264,033	296,750	(32,717)
Student Support	20,084	30,188	(10,104)
Instructional Support	16,524	30,000	(13,476)
General Administration	21,802	25,000	(3,198)
School Administration	22,071	22,000	71
Operations and Maintenance	18,836	18,000	836
Student Transportation Services	25,332	21,000	4,332
Other Supplemental Service	2,940	0	2,940
Food Service	<u>2,940</u>	<u>0</u>	<u>2,940</u>
Total Expenditures	<u>394,562</u>	<u>442,938</u>	<u>(48,376)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	Title I 18-19	Title I 19-20	Title II A 17-18	Title II A 18-19	Title II A 19-20	Title IV A 18-19	Title IV A 19-20	ESSER	Small Rural Schools	Total	Budget*	Variance Over (Under)
Receipts:												
Federal Aid	\$ 9,391	42,534	0	10,165	1,468	9,528	2,811	0	38,435	114,332	89,000	25,332
Expenditures:												
Instruction	9,399	51,320	1,546	10,165	2,560	1,224	8,302	868	45,034	130,418	89,941	40,477
Instructional Support Staff	0	0	0	379	0	0	0	0	0	379	0	379
School Administration	0	1,598	0	0	0	0	0	0	0	1,598	0	1,598
Operations and Maintenance	0	0	0	0	0	0	0	11,342	0	11,342	0	11,342
Other Supplemental Service	0	1,919	0	0	513	0	369	0	0	2,801	1,596	1,205
Total Expenditures	9,399	54,837	1,546	10,544	3,073	1,224	8,671	12,210	45,034	146,538	91,537	55,001
Receipts Over (Under) Expenditures	(8)	(12,303)	(1,546)	(379)	(1,605)	8,304	(5,860)	(12,210)	(6,599)	(32,206)		
Unencumbered Cash, Beginning	0	0	1,546	379	0	612	0	0	0	2,537		
Prior Year Cancelled Uncumbrances	8	0	0	0	0	0	0	0	0	8		
Unencumbered Cash, Ending	\$ <u>0</u>	<u>(12,303)</u>	<u>0</u>	<u>0</u>	<u>(1,605)</u>	<u>8,916</u>	<u>(5,860)</u>	<u>(12,210)</u>	<u>(6,599)</u>	<u>(29,661)</u>		

*Exempt from Budget Law per K.S.A. 12-1663

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas

Gifts and Grants Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	Endow- ments/ Gifts Trust	Grants	Totals	Budget*	Variance Over (Under)
Receipts:					
Donations and Grants	\$ 4,259	24,355	28,614	0	28,614
Expenditures:					
Instruction	0	11,167	11,167	0	11,167
Student Support Services	4,900	15,229	20,129	36,979	(16,850)
Total Expenditures	4,900	26,396	31,296	36,979	(5,683)
Receipts Over (Under) Expenditures	(641)	(2,041)	(2,682)		
Unencumbered Cash, Beginning	23,928	15,289	39,217		
Unencumbered Cash, Ending	\$ 23,287	13,248	36,535		

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 294
 Oberlin, Kansas
 Any Non-budgeted Fund
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	Contingency Reserve	Textbook Rental and Student Material Revolving
Receipts:		
Fees	\$ 0	20,968
Expenditures:		
Transfer to Special Education	0	0
Instruction	0	27,443
Total Expenditures	0	27,443
Receipts Over (Under) Expenditures	0	(6,475)
Unencumbered Cash, Beginning	100,932	8,099
Unencumbered Cash, Ending	\$ 100,932	1,624

UNIFIED SCHOOL DISTRICT NO. 294
 Oberlin, Kansas
 Any Non-budgeted Fund
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	Box Tops for Education	Knights of Columbus Special Education
Receipts:		
Donations	\$ 334	1,454
Expenditures:		
Instruction	600	1,045
Receipts Over (Under) Expenditures	(266)	409
Unencumbered Cash, Beginning	5,664	8,686
Unencumbered Cash, Ending	\$ 5,398	9,095

UNIFIED SCHOOL DISTRICT NO. 294
 Oberlin, Kansas
 Any Non-budgeted Fund
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	<u>Hill Endowment</u>	<u>Hill Scholarship</u>
Receipts:		
Interest on Idle Funds	\$ 0	4,943
Expenditures:		
Scholarships	0	500
Receipts Over (Under) Expenditures	0	4,443
Unencumbered Cash, Beginning	<u>238,375</u>	<u>10,207</u>
Unencumbered Cash, Ending	<u>\$ 238,375</u>	<u>14,650</u>

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2020

	GH Lippelmann Scholarship	GH Lippelmann Interest
Receipts:		
Interest on Idle Funds	\$ 0	9,557
Donations	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>9,557</u>
Expenditures:		
Fees	0	0
Scholarships	<u>0</u>	<u>3,500</u>
Total Expenditures	<u>0</u>	<u>3,500</u>
Receipts Over (Under) Expenditures	0	6,057
Unencumbered Cash, Beginning	<u>100,000</u>	<u>60,486</u>
Unencumbered Cash, Ending	<u>\$ 100,000</u>	<u>66,543</u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior-Senior High School:				
Speech/Forensics Club	\$ 99	0	80	19
Band Club	3,870	742	653	3,959
D-Club	1,774	0	0	1,774
Drama Club	2,036	146	1,060	1,122
FFA	3,546	10,548	9,335	4,759
Helping Hands	2,062	0	250	1,812
History Club	18	0	0	18
Junior High Pep Club	29	0	0	29
Junior High Student Council	270	0	60	210
Miscellaneous	124	0	0	124
Music Club	7,881	4,747	4,748	7,880
National Honor Society	772	710	385	1,097
Science Club	827	0	0	827
Science Department	10	0	0	10
Senior High Student Council	2,745	5,574	4,561	3,758
Senior High P.E.	6	0	0	6
Spanish Club	13	1,186	1,036	163
Student Activities	9,155	1,624	1,013	9,766
Yearbook	3,334	6,283	3,300	6,317
Class of 2016	1,200	0	0	1,200
Class of 2018	1,566	0	0	1,566
Class of 2019	523	0	0	523
Class of 2020	902	424	323	1,003
Class of 2021	4,959	742	428	5,273
Class of 2022	1,576	1,492	54	3,014
Class of 2023	890	1,045	0	1,935
Class of 2024	1,997	451	0	2,448
Concessions	13,005	20,554	21,576	11,983
Weight Club	45	0	0	45
Tech Club	195	0	0	195
Vo-Ag Class	186	0	0	186
A/V Communications	1,066	400	0	1,466

(Continued)

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Industrial Arts Class	\$ 538	0	0	538
Art Class	90	462	335	217
Cheerleading	2,374	2,593	3,729	1,238
Cross Country	610	140	155	595
Banner Program	8,454	5,250	5,696	8,008
8th Grade Topeka Trip	6,759	445	434	6,770
Junior High Volleyball	417	0	0	417
Junior High Football	21	63	18	66
Junior High Track	77	449	270	256
Senior High Boys Basketball	22	180	170	32
Senior High Football	185	0	0	185
Senior High Girls Basketball	214	1,436	884	766
Senior High Golf	21	3,240	3,081	180
Senior High Track	222	0	31	191
Senior High Volleball	692	272	559	405
Senior High Wrestling	330	320	473	177
Subtotal Junior-Senior High School	87,707	71,518	64,697	94,528
Elementary School:				
Music	123	379	493	9
Physical Education	2,549	1,370	1,370	2,549
Helping Hands	270	0	0	270
Redesign	0	800	0	800
Student Activities	8,477	1,862	1,534	8,805
Total Student Organization Funds	98,856	75,129	68,094	106,961
Other Agency Funds:				
Faculty	634	1,230	1,200	664
Jennings Trust Clearing	0	63	37	26
Payroll Clearing	(559)	1,729	0	1,170
Sales Tax Collections	160	4,469	4,335	294
Total Agency Funds	\$ 99,091	82,620	73,666	109,115

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 4

Oberlin, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior/Senior High School Athletics	\$ 3,247	0	36,783	31,890	8,140	0	8,140
Junior/Senior High School Library	1,492	0	60	0	1,552	0	1,552
Elementary Library	7,784	0	3,681	3,254	8,211	0	8,211
 Total District Activity Funds	 \$ <u>12,523</u>	 <u>0</u>	 <u>40,524</u>	 <u>35,144</u>	 <u>17,903</u>	 <u>0</u>	 <u>17,903</u>