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, 2024

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

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INDEPENDENT AUDITOR'S REPORT

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

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. 294, Oberlin, Kansas as of and for the year ended June 30, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* 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. 294, 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. 294 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. 294'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.

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

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 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, 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. 294'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. 294'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 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 accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller, LLP

Certified Public Accountants

Norton, Kansas
June 9, 2025

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

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	$ 592	0	4,045,979	4,043,265	3,306	365,857	369,163
Supplemental General	80,772	0	1,172,982	890,749	363,005	0	363,005
Special Purpose Funds:							
Preschool-Aged At-Risk	16,165	0	0	4,476	11,689	0	11,689
At Risk K-12	643,435	0	737,305	925,871	454,869	0	454,869
Capital Outlay	2,561,926	95	665,433	2,064,313	1,163,141	0	1,163,141
Driver Training	50,000	0	1,846	6,821	45,025	0	45,025
Food Service	98,708	0	388,211	380,314	106,605	0	106,605
Professional Development	50,000	0	6,056	21,056	35,000	0	35,000
Special Education	230,190	0	678,643	711,760	197,073	0	197,073
Career and Postsecondary Education	163,320	0	153,507	154,993	161,834	19,940	181,774
KPERS Special Retirement Contribution	0	0	393,911	393,911	0	0	0
Federal Funds	(359,103)	78	839,222	482,037	(1,840)	23,123	21,283
Gifts and Grants	77,136	0	477,832	488,419	66,549	0	66,549
Contingency Reserve	165,000	0	5,000	0	170,000	0	170,000
Textbook Rental and Student Material Revolving	24,732	0	33,821	27,627	30,926	0	30,926
Box Tops for Education	5,097	0	31	0	5,128	0	5,128
Knights of Columbus Special Education	12,613	0	2,121	3,707	11,027	0	11,027
District Activity Funds	16,295	0	36,787	38,003	15,079	0	15,079
Trust Funds:							
Hill Endowment	238,375	0	0	0	238,375	0	238,375
Hill Scholarship	17,558	0	13,417	1,450	29,525	0	29,525
GH Lippelmann Scholarship	100,000	0	0	100,000	0	0	0
GH Lippelmann Interest	83,767	0	19,341	103,108	0	0	0
Total Reporting Entity (Excluding Agency Funds)	$ **4,276,578**	**173**	**9,671,445**	**10,841,880**	**3,106,316**	**408,920**	**3,515,236**

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
For the Fiscal Year Ended June 30, 2024

FNB Bank, Oberlin, Kansas		
NOW Accounts	$	3,311,514
Certificates of Deposit		338,375
Total		3,649,889
Agency Funds per Schedule 3		(134,653)
Total Reporting Entity (Excluding Agency Funds)	$	**3,515,236**

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

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, 2024:

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.

If the municipality 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 municipality 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 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, 2024.

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
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**

No statutory violations were noted in 2024.

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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $3,649,890 and the bank balance was $4,023,044. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and $3,773,044 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, 2024, 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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $393,911 for the year ended June 30, 2024.

Net Pension Liability. At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $3,501,684. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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:

Completed Years of Service	Vacation Days Earned
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, 2024 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:

Year of Eligibility	5 Year Plan
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, 2024 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, 2024.

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, 2023, 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	$ 604,906
General	Contingency Reserve	K.S.A. 72-5167	5,000
General	Driver Training	K.S.A. 72-5167	21
General	Textbook Rental & Student Material	K.S.A. 72-5167	20,000
General	Professional Development	K.S.A. 72-5167	3,120
General	At-Risk (K-12)	K.S.A. 72-5167	581,558
General	Preschool-Aged At-Risk	K.S.A. 72-5167	36,176
Supplemental General	Special Education	K.S.A. 72-5143	39,984
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	138,686
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	155,747

9. **Claims and Judgments**

The District participates in Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District. During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

10. Long Term Debt

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

Issue	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:								
Track Improvements	5/31/2023	730,000	9/1/2033	730,000	0	34,425	695,575	25,575
Total Long-term Debt				$ 730,000	0	34,425	695,575	25,575

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

	2025	2026	2027	2028	2029	2030-2034	Total
Principal:							
Finance Leases							
Track Improvements	$ 50,000	65,000	65,000	70,000	70,000	375,575	695,575
Total Principal	50,000	65,000	65,000	70,000	70,000	375,575	695,575
Interest:							
Finance Leases							
Track Improvements	32,792	30,121	27,099	24,022	20,706	49,391	184,131
Total Interest	32,792	30,121	27,099	24,022	20,706	49,391	184,131
Total Principal and Interest	$ 82,792	95,121	92,099	94,022	90,706	424,966	879,706

11. Subsequent Events

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, 2024

UNIFIED SCHOOL DISTRICT NO. 294 SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2024

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	$ 4,073,962	(100,234)	69,537	4,043,265	4,043,265	0
Supplemental General	1,303,104	(31,881)	0	1,271,223	890,749	(380,474)
Special Purpose Funds:						
At Risk 4 Year Old	127,577	0	0	127,577	4,476	(123,101)
At Risk K-12	1,028,596	0	0	1,028,596	925,871	(102,725)
Capital Outlay	2,497,719	0	0	2,497,719	2,064,313	(433,406)
Driver Training	52,025	0	0	52,025	6,821	(45,204)
Food Service	380,314	0	0	380,314	380,314	0
Professional Development	53,600	0	0	53,600	21,056	(32,544)
Special Education	958,920	0	0	958,920	711,760	(247,160)
Career and Postsecondary Education	163,305	0	0	163,305	154,993	(8,312)
KPERS Special Retirement Contribution	412,222	0	0	412,222	393,911	(18,311)
Federal Funds	518,367	0	0	518,367	482,037	*
Gifts and Grants	38,377	0	0	38,377	488,419	*

* Exempt from Budget Law

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
State Equalization Aid	$ 3,581,279	3,624,258	(42,979)
Special Education State Aid	384,404	449,704	(65,300)
Mineral Production	10,759	0	10,759
Reimbursed Expenses	69,537	0	69,537
Total Receipts	4,045,979	**4,073,962**	**(27,983)**
Expenditures:			
Instruction	1,180,312	1,546,001	(365,689)
Student Support Services	173,646	145,500	28,146
Instructional Support Staff	30,143	62,500	(32,357)
General Administration	245,926	160,600	85,326
School Administration	294,860	284,000	10,860
Central Services	122,560	170,500	(47,940)
Operations and Maintenance	391,171	310,000	81,171
Student Transportation Services	255,742	287,500	(31,758)
Other Support Services	23,406	0	23,406
Transfer to Textbook Rental and Student Material Revolving	20,000	0	20,000
Transfer to Contingency Reserve	5,000	0	5,000
Transfer to Driver Training	21	0	21
Transfer to Food Service	110,894	0	110,894
Transfer to Special Education	604,906	525,803	79,103
Transfer to At-Risk (K-12)	581,558	581,558	0
Transfer to Professional Development	3,120	0	3,120
Adjustment to Comply with Legal Max	0	(100,234)	100,234
Legal General Fund Budget	4,043,265	3,973,728	69,537
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	69,537	(69,537)
Total Expenditures	4,043,265	**4,043,265**	**0**
Receipts Over (Under) Expenditures	2,714		
Unencumbered Cash, Beginning	592		
Unencumbered Cash, Ending	$ **3,306**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	31,392	22,659	8,733
Current Tax		1,075,913	1,130,524	(54,611)
Delinquent Tax		7,366	9,945	(2,579)
Motor Vehicle Tax		53,760	53,617	143
Recreational Vehicle Tax		1,632	1,803	(171)
Commercial Vehicle Tax		2,907	3,608	(701)
Excise Tax		12	0	12
Total Receipts		1,172,982	1,222,156	**(49,174)**
Expenditures:				
Instruction		423,929	876,233	(452,304)
Instructional Support Staff		52	10,000	(9,948)
Central Services		0	10,000	(10,000)
Operations and Maintenance		131,126	140,000	(8,874)
Student Transportation Services		1,225	0	1,225
Transfer to Special Education		39,984	0	39,984
Transfer to Career and Postsecondary Education		138,686	0	138,686
Transfer to At Risk (K-12)		155,747	155,460	287
Transfer to Preschool-Aged At-Risk		0	111,411	(111,411)
Adjustment to Comply with Legal Max		0	(31,881)	31,881
Total Expenditures		890,749	**1,271,223**	**(380,474)**
Receipts Over (Under) Expenditures		282,233		
Unencumbered Cash, Beginning		80,772		
Unencumbered Cash, Ending	$	**363,005**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Preschool-Aged At-Risk
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	0	0	0
Transfer from Supplemental General	0	111,411	(111,411)
Total Receipts	0	**111,411**	**(111,411)**
Expenditures:			
Instruction	4,476	127,577	(123,101)
Student Support Services	0	0	0
Total Expenditures	4,476	**127,577**	**(123,101)**
Receipts Over (Under) Expenditures	(4,476)		
Unencumbered Cash, Beginning	16,165		
Unencumbered Cash, Ending	$ **11,689**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	155,747	155,460	287
Transfer from General		581,558	581,558	0
Total Receipts		737,305	**737,018**	**287**
Expenditures:				
Instruction		925,871	945,615	(19,744)
Student Support Services		0	82,981	(82,981)
Instructional Support Staff		0	0	0
Total Expenditures		925,871	**1,028,596**	**(102,725)**
Receipts Over (Under) Expenditures		(188,566)		
Unencumbered Cash, Beginning		643,435		
Unencumbered Cash, Ending	$	**454,869**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	$ 15,612	13,465	2,147
Current Tax	442,129	417,001	25,128
Delinquent Tax	3,766	4,970	(1,204)
Motor Vehicle Tax	30,968	27,559	3,409
Recreational Vehicle Tax	886	927	(41)
Commerical Vehicle Tax	1,257	1,854	(597)
Excise Tax	6	0	6
Interest on Idle Funds	150,861	0	150,861
Other Revenue - Local Sources	19,948	0	19,948
Total Receipts	665,433	**465,776**	**199,657**
Expenditures:			
Instruction	1,119	20,000	(18,881)
Student Support Services	27,853	76,000	(48,147)
General Administration	171,675	10,000	161,675
School Administration	6,334	40,000	(33,666)
Operations and Maintenance	1,526,697	604,000	922,697
Transportation	57,256	494,918	(437,662)
Facilities Acquisition and Construction	273,379	1,252,801	(979,422)
Total Expenditures	2,064,313	**2,497,719**	**(433,406)**
Receipts Over (Under) Expenditures	(1,398,880)		
Unencumbered Cash, Beginning	2,561,926		
Prior Year Cancelled Encumbrances	95		
Unencumbered Cash, Ending	$ **1,163,141**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Other	$	1,825	2,025	(200)
Transfer from General		21	0	21
Total Receipts		1,846	**2,025**	**(179)**
Expenditures:				
Instruction		3,903	52,025	(48,122)
Operations & Maintenance		2,918	0	2,918
Total Expenditures		6,821	**52,025**	**(45,204)**
Receipts Over (Under) Expenditures		(4,975)		
Unencumbered Cash, Beginning		50,000		
Unencumbered Cash, Ending	$	**45,025**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	23,936	182,505	(158,569)
State Aid		164,367	1,961	162,406
Food Service		88,504	97,131	(8,627)
Other		510	0	510
Transfer from Supplemental General		110,894	0	110,894
Total Receipts		388,211	**281,597**	**106,614**
Expenditures:				
Operations and Maintenance		2,254	19,000	(16,746)
Food Service Operations		378,060	361,314	16,746
Total Expenditures		380,314	**380,314**	**0**
Receipts Over (Under) Expenditures		7,897		
Unencumbered Cash, Beginning		98,708		
Unencumbered Cash, Ending	$	**106,605**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
State Aid	$	2,936	3,600	(664)
Transfer from General		3,120	0	3,120
Transfer from Supplemental General		0	0	0
Total Receipts		6,056	**3,600**	**2,456**
Expenditures:				
Instructional Support Staff		18,056	48,600	(30,544)
Other Supplemental Service		3,000	5,000	(2,000)
Total Expenditures		21,056	**53,600**	**(32,544)**
Receipts Over (Under) Expenditures		(15,000)		
Unencumbered Cash, Beginning		50,000		
Unencumbered Cash, Ending	$	**35,000**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	16,770	0	16,770
Other Income		16,983	0	16,983
Transfer from General		604,906	525,803	79,103
Transfer from Supplemental General		39,984	0	39,984
Total Receipts		678,643	**525,803**	**152,840**
Expenditures:				
Instruction		6,437	784,250	(777,813)
Student Support Services		665,776	0	665,776
General Administration		0	125,000	(125,000)
Student Transportation Services		39,547	48,670	(9,123)
Other Support Services		0	1,000	(1,000)
Total Expenditures		711,760	**958,920**	**(247,160)**
Receipts Over (Under) Expenditures		(33,117)		
Unencumbered Cash, Beginning		230,190		
Unencumbered Cash, Ending	$	**197,073**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
Other Income	$ 14,821	0	14,821
Transfer from Supplemental General	138,686	0	138,686
Total Receipts	153,507	**0**	**153,507**
Expenditures:			
Instruction	149,159	154,805	(5,646)
Operations and Maintenance	5,834	8,500	(2,666)
Total Expenditures	154,993	**163,305**	**(8,312)**
Receipts Over (Under) Expenditures	(1,486)		
Unencumbered Cash, Beginning	163,320		
Unencumbered Cash, Ending	$ **161,834**		

UNIFIED SCHOOL DISTRICT NO. 29
Oberlin, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2024

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 393,911	**412,222**	**(18,311)**
Expenditures:			
Instruction	196,954	206,406	(9,452)
Student Support	23,635	24,734	(1,099)
Instructional Support	19,695	20,612	(917)
General Administration	19,696	20,612	(916)
School Administration	19,696	20,612	(916)
Central Services	19,696	20,612	(916)
Operations and Maintenance	31,513	32,978	(1,465)
Student Transportation Services	31,513	32,978	(1,465)
Food Service	31,513	32,678	(1,165)
Total Expenditures	393,911	**412,222**	**(18,311)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

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, 2024

	Title I	Title II A	Title IV A	ESSER	CCLC	Total	Budget*	Variance Over (Under)
Receipts:								
Federal Aid	$ 97,418	16,193	14,772	627,532	83,045	838,960	**869,610**	**(30,650)**
Reimbursements	0	0	0	0	262	262	**0**	**262**
Total Receipts	97,418	16,193	14,772	627,532	83,307	839,222	869,610	(30,388)
Expenditures:								
Instruction	97,499	16,193	14,772	102,218	72,734	303,416	332,442	(29,026)
Student Support Services	0	0	0	145,148	0	145,148	38,400	106,748
Instructional Support	0	0	0	12,741	0	12,741	0	12,741
General Administration	0	0	0	586	0	586	74,329	(73,743)
School Administration	0	0	0	2,327	0	2,327	2,375	(48)
Central Services	0	0	0	1,894	0	1,894	1,945	(51)
Operations and Maintenance	0	0	0	3,973	0	3,973	61,131	(57,158)
Student Transportation Services	0	0	0	3,987	0	3,987	4,905	(918)
Other Supplemental Services	0	0	0	0	4,555	4,555	0	4,555
Food Service Operations	0	0	0	3,410	0	3,410	2,840	570
Total Expenditures	97,499	16,193	14,772	276,284	77,289	482,037	**518,367**	**(36,330)**
Receipts Over (Under) Expenditures	(81)	0	0	351,248	6,018	357,185		
Unencumbered Cash, Beginning	3	0	0	(351,248)	(7,858)	(359,103)		
Prior Year Cancelled Uncumbrances	78	0	0	0	0	78		
Unencumbered Cash, Ending	$ **0**	**0**	**0**	**0**	**(1,840)**	**(1,840)**		

*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, 2024

	Endow-ments/ Gifts Trust	Grants	Daycare	Totals	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	$ 4,562	168,711	304,559	477,832	18,000	459,832
Expenditures:						
Instruction	0	20,193	0	20,193	38,377	(18,184)
Food Service Operations	0	133	0	133	0	133
Student Support Services	5,922	0	36,449	42,371	0	42,371
General Administration	0	0	212,032	212,032	0	212,032
Central Services	0	0	63,690	63,690	0	63,690
Facilities Acquisition and Construction	0	150,000	0	150,000	0	150,000
Total Expenditures	5,922	170,326	312,171	488,419	**38,377**	**450,042**
Receipts Over (Under) Expenditures	(1,360)	(1,615)	(7,612)	(10,587)		
Unencumbered Cash, Beginning	23,402	20,377	33,357	77,136		
Unencumbered Cash, Ending	$ **22,042**	**18,762**	**25,745**	**66,549**		

* 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, 2024

	Contingency Reserve	Textbook Rental and Student Material Revolving	Box Tops for Education	Knights of Columbus Special Education
Receipts:				
Transfer from General	$ 5,000	20,000	0	0
Donations	0	0	31	2,121
Fees	0	13,821	0	0
Total Receipts	5,000	33,821	31	2,121
Expenditures:				
Instruction	0	27,627	0	3,707
Total Expenditures	0	27,627	0	3,707
Receipts Over (Under) Expenditures	5,000	6,194	31	(1,586)
Unencumbered Cash, Beginning	165,000	24,732	5,097	12,613
Unencumbered Cash, Ending	$ **170,000**	**30,926**	**5,128**	**11,027**

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, 2024

	Hill Endowment	Hill Scholarship	GH Lippelmann Scholarship	GH Lippelmann Interest
Receipts:				
Interest on Idle Funds	0	13,417	0	19,341
Donations	0	0	0	0
Total Receipts	0	13,417	0	19,341
Expenditures:				
Fees	0	0	0	0
Remitted to GNWKCF	0	0	100,000	99,258
Scholarships	0	1,450	0	3,850
Total Expenditures	0	1,450	100,000	103,108
Receipts Over (Under) Expenditures	0	11,967	(100,000)	(83,767)
Unencumbered Cash, Beginning	238,375	17,558	100,000	83,767
Unencumbered Cash, Ending	**238,375**	**29,525**	**0**	**0**

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, 2024

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Student Organization Funds:				
Junior-Senior High School:				
Speech/Forensics Club	$ 103	450	27	526
Auditorium	0	2,335	0	2,335
Activity Fee	225	3,437	3,262	400
Art Fees	0	505	445	60
Book Fees	0	2,062	1,937	125
Chromebook	0	1,515	1,345	170
Food Service	0	27,791	27,554	237
Industrial Arts Projects & Fees	0	10,187	6,605	3,582
NWKL	4,535	0	4,535	0
Technology Fee	100	1,355	1,365	90
Vo Ag	0	850	613	237
Band Club	4,566	3,323	3,439	4,450
Band Reed Fund	392	164	141	415
D-Club	1,774	0	0	1,774
Davis Memorial	1,555	259	200	1,614
Drama Club	2,647	1,202	1,738	2,111
FFA	428	19,335	15,380	4,383
Weight Room	93	0	0	93
Helping Hands	1,882	70	0	1,952
History Club	17	0	17	0
Hobbies Day	371	0	244	127
Junior High Cheer	229	369	0	598
Junior High Student Council	271	172	226	217
Miscellaneous	124	2,945	2,720	349
Music Club	7,985	9,671	11,539	6,117
National Honor Society	1,005	0	506	499
Science Club	827	0	0	827
Science Department	675	0	0	675
Senior High Student Council	2,827	691	1,371	2,147
Senior High P.E.	6	0	6	0
Shooting Sports	6,753	4,605	6,221	5,137
Spanish Club	363	0	363	0
Student Activities	14,343	6,817	1,282	19,878
Yearbook	5,131	4,545	4,910	4,766
Class of 2016	1,200	0	317	883
Class of 2018	1,566	0	0	1,566
Class of 2020	531	0	0	531
Class of 2021	1,925	0	0	1,925
Class of 2022	53	0	0	53
Class of 2023	1,177	0	1,177	0
Class of 2024	742	215	501	456
Class of 2025	2,983	3,054	5,012	1,025
Class of 2026	3,290	2,583	331	5,542
Class of 2027	1,968	1,266	0	3,234
Class of 2028	0	1,871	0	1,871
Class of 2029	0	850	0	850
Concessions	7,706	26,309	30,809	3,206
Weight Club	214	0	0	214
Tech Club	195	0	195	0
Vo-Ag Class	186	0	0	186
A/V Communications	990	0	0	990

(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, 2024

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Industrial Arts Class	$ 2,689	142	0	2,831
Applied Math Class	804	0	200	604
Art Class	184	0	0	184
Cheerleading	915	781	503	1,193
Cross Country	933	0	0	933
Banner Program	3,951	6,500	5,090	5,361
8th Grade Topeka Trip	6,439	0	0	6,439
Junior High Volleyball	934	931	69	1,796
Junior High Football	132	0	0	132
Junior High Track	6	900	829	77
Junior High Girls Basketball	16	655	0	671
Junior High Wrestling	65	390	0	455
Senior High Boys Basketball	721	2,103	1,449	1,375
Senior High Football	1,070	785	925	930
Senior High Girls Basketball	32	2,217	1,932	317
Senior High Golf	34	523	527	30
Senior High Track	157	180	177	160
Senior High Volleball	1,319	1,951	2,209	1,061
Senior High Wrestling	312	0	0	312
Subtotal Junior-Senior High School	104,666	158,861	150,243	113,284
Elementary School:				
Book Fee	300	2,525	2,825	0
Food Service	(877)	44,164	43,287	0
Music	0	820	765	55
Physical Education	1,220	0	0	1,220
Helping Hands	270	0	0	270
Redesign	289	0	0	289
Cullen Memorial	6,486	0	72	6,414
Instrument Rental	200	450	650	0
Student Activities	8,860	4,563	3,952	9,471
Total Student Organization Funds	121,414	211,383	201,794	131,003
Other Agency Funds:				
Faculty	2,307	588	105	2,790
Jennings Trust Clearing	26	0	0	26
Payroll Clearing	0	56,414	56,414	0
Sales Tax Collections	802	6,706	6,674	834
Total Agency Funds	$ **124,549**	**275,091**	**264,987**	**134,653**

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, 2024

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	$ 8,675	0	36,772	38,003	7,444	0	7,444
Junior/Senior High School Library	1,692	0	10	0	1,702	0	1,702
Elementary Library	5,928	0	5	0	5,933	0	5,933
Total District Activity Funds	$ **16,295**	**0**	**36,787**	**38,003**	**15,079**	**0**	**15,079**