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, 2022

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

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For the Fiscal Year Ended June 30, 2022

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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, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the 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, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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
July 13, 2023

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2022

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	$ 0	242	3,344,532	3,344,264	510	300,866	301,376
Supplemental General	99,547	0	963,600	1,020,623	42,524	0	42,524
Special Purpose Funds:							
Preschool-Aged At-Risk	27,723	0	25,481	38,523	14,681	0	14,681
At Risk K-12	33,850	0	414,765	180,548	268,067	0	268,067
Capital Outlay	1,140,676	61,228	528,318	550,284	1,179,938	110,458	1,290,396
Driver Training	26,675	0	1,586	4,615	23,646	0	23,646
Food Service	135,608	0	393,502	364,592	164,518	2,180	166,698
Professional Development	61,506	0	260	36,929	24,837	738	25,575
Special Education	47,398	0	533,981	497,977	83,402	0	83,402
Career and Postsecondary Education	128,528	0	167,652	141,934	154,246	20,192	174,438
KPERS Special Retirement Contribution	0	0	383,715	383,715	0	0	0
Federal Funds	(99,846)	9,246	411,324	375,429	(54,705)	28,953	(25,752)
Gifts and Grants	28,031	0	100,278	84,442	43,867	77	43,944
Contingency Reserve	122,932	0	0	7,096	115,836	0	115,836
Textbook Rental and Student Material Revolving	14,537	0	13,437	8,271	19,703	0	19,703
Box Tops for Education	5,353	0	323	579	5,097	0	5,097
Knights of Columbus Special Education	10,320	0	1,455	996	10,779	0	10,779
District Activity Funds	22,104	0	36,421	33,444	25,081	0	25,081
Trust Funds:							
Hill Endowment	238,375	0	0	0	238,375	0	238,375
Hill Scholarship	13,717	0	216	1,450	12,483	0	12,483
GH Lippelmann Scholarship	100,000	0	0	0	100,000	0	100,000
GH Lippelmann Interest	71,114	0	8,098	4,900	74,312	0	74,312
Total Reporting Entity (Excluding Agency Funds)	$ **2,228,148**	**70,716**	**7,328,944**	**7,080,611**	**2,547,197**	**463,464**	**3,010,661**

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, 2022

FNB Bank, Oberlin, Kansas		
NOW Accounts	$	2,698,206
Certificates of Deposit		438,375
Total		3,136,581
Agency Funds per Schedule 3		(125,920)
Total Reporting Entity (Excluding Agency Funds)	$	**3,010,661**

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, 2022:

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, 2022.

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**

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 IIA, Title IV A, and ESSER 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. The Activity Fee, Chromebook, Technology Fee,Vo Ag, Book Fees, and Cheerleading funds incurred indebtedness in excess of the available cash balance. This appears to be a violation of K.S.A. 10-1113.

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, 2022.

At June 30, 2022, the District's carrying amount of deposits was $3,136,581 and the bank balance was $3,247,829. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and $2,997,829 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, 2022, 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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2021.

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

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

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 $383,715 for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $3,704,038. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. 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, 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:

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, 2022 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, 2021.

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, 2022, 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	$ 429,677
General	At-Risk (K-12)	K.S.A. 72-5167	299,772
Supplemental General	Special Education	K.S.A. 72-5143	70,592
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	150,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	111,958
Supplemental General	Preschool Aged At-Risk	K.S.A. 72-5143	25,481

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

The District received $133,255 subsequent to June 30, 2022, 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, 2022.

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. **COVID-19**

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

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, 2022

UNIFIED SCHOOL DISTRICT NO. 294 SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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	$ 3,326,671	(41,412)	59,005	3,344,264	3,344,264	0
Supplemental General	1,031,206	(10,583)	0	1,020,623	1,020,623	0
Special Purpose Funds:						
At Risk 4 Year Old	66,000	0	0	66,000	38,523	(27,477)
At Risk K-12	182,000	0	0	182,000	180,548	(1,452)
Capital Outlay	1,139,410	0	0	1,139,410	550,284	(589,126)
Driver Training	19,000	0	0	19,000	4,615	(14,385)
Food Service	395,500	0	0	395,500	364,592	(30,908)
Professional Development	68,000	0	0	68,000	36,929	(31,071)
Special Education	616,150	0	0	616,150	497,977	(118,173)
Career and Postsecondary Education	136,500	0	5,434	141,934	141,934	0
KPERS Special Retirement Contribution	405,638	0	0	405,638	383,715	(21,923)
Federal Funds	95,321	0	0	95,321	375,429	*
Gifts and Grants	49,000	0	0	49,000	84,442	*

* 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, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
State Equalization Aid	$	2,947,159	2,936,272	10,887
Special Education State Aid		328,871	390,399	(61,528)
Mineral Production		9,497	0	9,497
Reimbursed Expenses		59,005	0	59,005
Total Receipts		3,344,532	**3,326,671**	**17,861**
Expenditures:				
Instruction		1,376,789	1,271,370	105,419
Student Support Services		103,339	83,660	19,679
Instructional Support Staff		46,432	37,500	8,932
General Administration		182,000	160,970	21,030
School Administration		276,638	256,000	20,638
Central Services		142,113	90,500	51,613
Operations and Maintenance		247,301	348,500	(101,199)
Student Transportation Services		240,203	243,000	(2,797)
Transfer to Contingency Reserve		0	0	0
Transfer to Special Education		429,677	390,399	39,278
Transfer to Driver Training		0	15,000	(15,000)
Transfer to Career and Postsecondary Education		0	65,000	(65,000)
Transfer to Professional Development		0	20,000	(20,000)
Transfer to At-Risk (K-12)		299,772	299,772	0
Transfer to Preschool-Aged At-Risk		0	45,000	(45,000)
Adjustment to Comply with Legal Max		0	(41,412)	41,412
Legal General Fund Budget		3,344,264	3,285,259	59,005
Adjustment for Qualifying Budget Credit:				
Reimbursed Expenses		0	59,005	(59,005)
Total Expenditures		3,344,264	**3,344,264**	**0**
Receipts Over (Under) Expenditures		268		
Unencumbered Cash, Beginning		0		
Prior Year Cancelled Encumbrances		242		
Unencumbered Cash, Ending	$	**510**		

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, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	34,908	1,439	33,469
Current Tax		863,514	903,881	(40,367)
Delinquent Tax		9,988	8,519	1,469
Motor Vehicle Tax		47,722	48,993	(1,271)
Recreational Vehicle Tax		1,448	1,433	15
Commercial Vehicle Tax		3,629	3,079	550
Other Income		2,391	0	2,391
Total Receipts		963,600	967,344	**(3,744)**
Expenditures:				
Instruction		596,884	621,460	(24,576)
Instructional Support Staff		41	0	41
Central Services		15,834	0	15,834
Operations and Maintenance		49,209	95,000	(45,791)
Transportation		624	0	624
Transfer to Food Service		0	42,000	(42,000)
Transfer to Special Education		70,592	80,000	(9,408)
Transfer to Career and Postsecondary Education		150,000	40,000	110,000
Transfer to Professional Development		0	5,000	(5,000)
Transfer to At Risk (K-12)		111,958	137,746	(25,788)
Transfer to Preschool-Aged At-Risk		25,481	10,000	15,481
Adjustment to Comply with Legal Max		0	(10,583)	10,583
Total Expenditures		1,020,623	**1,020,623**	**0**
Receipts Over (Under) Expenditures		(57,023)		
Unencumbered Cash, Beginning		99,547		
Unencumbered Cash, Ending	$	**42,524**		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	0	45,000	(45,000)
Transfer from Supplemental General	25,481	10,000	15,481
Total Receipts	25,481	**55,000**	**(29,519)**
Expenditures:			
Instruction	35,377	0	35,377
Student Support Services	3,146	66,000	(62,854)
Total Expenditures	38,523	**66,000**	**(27,477)**
Receipts Over (Under) Expenditures	(13,042)		
Unencumbered Cash, Beginning	27,723		
Unencumbered Cash, Ending	$ **14,681**		

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, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	111,958	137,746	(25,788)
Transfer from General		299,772	299,772	0
Other Income		3,035	0	3,035
Total Receipts		414,765	**437,518**	**(22,753)**
Expenditures:				
Instruction		109,706	167,000	(57,294)
Student Support Services		70,842	15,000	55,842
Total Expenditures		180,548	**182,000**	**(1,452)**
Receipts Over (Under) Expenditures		234,217		
Unencumbered Cash, Beginning		33,850		
Unencumbered Cash, Ending	$	**268,067**		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	$ 10,708	808	9,900
Current Tax	455,595	454,179	1,416
Delinquent Tax	5,434	4,758	676
Motor Vehicle Tax	27,077	26,847	230
Recreational Vehicle Tax	836	785	51
Commerical Vehicle Tax	1,988	1,688	300
Interest on Idle Funds	6,040	0	6,040
Other Revenue - Local Sources	20,640	0	20,640
Total Receipts	528,318	**489,065**	**39,253**
Expenditures:			
Instruction	14,442	482,410	(467,968)
Student Support Services	73,574	15,000	58,574
Instructional Support Staff	0	15,000	(15,000)
General Administration	8,684	15,000	(6,316)
School Administration	96,092	15,000	81,092
Central Services	0	15,000	(15,000)
Operations and Maintenance	292,728	412,000	(119,272)
Facilities Acquisition and Construction	64,764	170,000	(105,236)
Total Expenditures	550,284	**1,139,410**	**(589,126)**
Receipts Over (Under) Expenditures	(21,966)		
Unencumbered Cash, Beginning	1,140,676		
Prior Year Cancelled Encumbrances	61,228		
Unencumbered Cash, Ending	$ **1,179,938**		

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, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
State Aid	$	1,586	3,000	(1,414)
Transfer from General		0	15,000	(15,000)
Total Receipts		1,586	**18,000**	**(16,414)**
Expenditures:				
Instruction		4,615	19,000	(14,385)
Operations & Maintenance		0	0	0
Total Expenditures		4,615	**19,000**	**(14,385)**
Receipts Over (Under) Expenditures		(3,029)		
Unencumbered Cash, Beginning		26,675		
Prior Year Cancelled Encumbrances		0		
Unencumbered Cash, Ending	$	**23,646**		

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, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	380,669	333,673	46,996
State Aid		2,571	2,234	337
Food Service		10,262	0	10,262
Miscellaneous		0	7,500	(7,500)
Transfer from Supplemental General		0	42,000	(42,000)
Total Receipts		393,502	**385,407**	**8,095**
Expenditures:				
Operations and Maintenance		10,932	30,500	(19,568)
Food Service Operations		353,660	365,000	(11,340)
Total Expenditures		364,592	**395,500**	**(30,908)**
Receipts Over (Under) Expenditures		28,910		
Unencumbered Cash, Beginning		135,608		
Unencumbered Cash, Ending	$	**164,518**		

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, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Other Income	$	260	0	260
Transfer from General		0	20,000	(20,000)
Transfer from Supplemental General		0	5,000	(5,000)
Total Receipts		260	**25,000**	**(24,740)**
Expenditures:				
Instructional Support Staff		36,809	68,000	(31,191)
Other Supplemental Service		120	0	**120**
Total Expenditures		36,929	**68,000**	**(31,071)**
Receipts Over (Under) Expenditures		(36,669)		
Unencumbered Cash, Beginning		61,506		
Prior Year Cancelled Encumbrances		0		
Unencumbered Cash, Ending	$	**24,837**		

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, 2022

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	17,507	10,000	7,507
Other Income		16,205	0	16,205
Transfer from General		429,677	390,399	39,278
Transfer from Supplemental General		70,592	80,000	(9,408)
Total Receipts		533,981	**480,399**	**53,582**
Expenditures:				
Instruction		4,827	590,000	(585,173)
Student Support Services		427,869	0	427,869
General Administration		28,098	0	28,098
Student Transportation Services		37,183	26,150	11,033
Total Expenditures		497,977	**616,150**	**(118,173)**
Receipts Over (Under) Expenditures		36,004		
Unencumbered Cash, Beginning		47,398		
Unencumbered Cash, Ending	$	**83,402**		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	$ 7,756	0	7,756
Reimbursements	5,434	0	5,434
Federal Aid	4,462	0	4,462
Transfer from General	0	65,000	(65,000)
Transfer from Supplemental General	150,000	40,000	110,000
Total Receipts	167,652	**105,000**	**62,652**
Expenditures:			
Instruction	135,061	129,000	6,061
Operations and Maintenance	6,873	7,500	(627)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	5,434	(5,434)
Total Expenditures	141,934	**141,934**	**0**
Receipts Over (Under) Expenditures	25,718		
Unencumbered Cash, Beginning	128,528		
Unencumbered Cash, Ending	$ **154,246**		

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, 2022

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 383,715	**405,638**	**(21,923)**
Expenditures:			
Instruction	150,411	240,802	(90,391)
Student Support	27,997	10,801	17,196
Instructional Support	23,330	35,531	(12,201)
General Administration	23,330	14,396	8,934
School Administration	23,330	27,993	(4,663)
Central Services	23,330	16,263	7,067
Operations and Maintenance	37,329	25,327	12,002
Student Transportation Services	37,329	21,728	15,601
Food Service	37,329	12,797	24,532
Total Expenditures	383,715	**405,638**	**(21,923)**
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, 2022

	Title I	Title II A	Title IV A	ESSER	Total	Budget*	Variance Over (Under)
Receipts:							
Federal Aid	$ 90,832	18,825	14,057	287,610	411,324	**357,785**	**53,539**
Expenditures:							
Instruction	90,785	18,829	21,337	113,664	244,615	82,321	162,294
Student Support Services	0	0	0	17,882	17,882	0	17,882
School Administration	0	0	0	53,675	53,675	0	53,675
Operations and Maintenance	0	0	0	58,988	58,988	13,000	45,988
Student Transportation Services	0	0	0	269	269	0	269
Total Expenditures	90,785	18,829	21,337	244,478	375,429	**95,321**	**280,108**
Receipts Over (Under) Expenditures	47	(4)	(7,280)	43,132	35,895		
Unencumbered Cash, Beginning	(52)	0	0	(99,794)	(99,846)		
Prior Year Cancelled Uncumbrances	0	0	0	9,246	9,246		
Unencumbered Cash, Ending	$ **(5)**	**(4)**	**(7,280)**	**(47,416)**	**(54,705)**		

*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, 2022

	Endow-ments/ Gifts Trust	Grants	Totals	Budget*	Variance Over (Under)
Receipts:					
Donations and Grants	$ 2,884	97,394	100,278	54,000	46,278
Expenditures:					
Instruction	0	84,442	84,442	49,000	35,442
Food Service Operations	0	0	0	0	0
Student Support Services	0	0	0	0	0
Building Improvements	0	0	0	0	0
Total Expenditures	0	84,442	84,442	**49,000**	**35,442**
Receipts Over (Under) Expenditures	2,884	12,952	15,836		
Unencumbered Cash, Beginning	19,606	8,425	28,031		
Unencumbered Cash, Ending	$ **22,490**	**21,377**	**43,867**		

* 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, 2022

	Contingency Reserve	Textbook Rental and Student Material Revolving	Box Tops for Education	Knights of Columbus Special Education
Receipts:				
Transfer from General	$ 0	0	0	0
Donations	0	0	323	1,455
Fees	0	13,437	0	0
Total Receipts	0	13,437	323	1,455
Expenditures:				
Operations & Maintenance	7,096	0	0	0
Instruction	0	8,271	579	996
Total Expenditures	7,096	8,271	579	996
Receipts Over (Under) Expenditures	(7,096)	5,166	(256)	459
Unencumbered Cash, Beginning	122,932	14,537	5,353	10,320
Unencumbered Cash, Ending	$ **115,836**	**19,703**	**5,097**	**10,779**

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, 2022

		Hill Endowment	Hill Scholarship	GH Lippelmann Scholarship	GH Lippelmann Interest
Receipts:					
Interest on Idle Funds	$	0	216	0	8,098
Donations		0	0	0	0
Total Receipts		0	216	0	8,098
Expenditures:					
Fees		0	0	0	0
Scholarships		0	1,450	0	4,900
Total Expenditures		0	1,450	0	4,900
Receipts Over (Under) Expenditures		0	(1,234)	0	3,198
Unencumbered Cash, Beginning		238,375	13,717	100,000	71,114
Unencumbered Cash, Ending	$	**238,375**	**12,483**	**100,000**	**74,312**

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, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Student Organization Funds:				
Junior-Senior High School:				
Speech/Forensics Club	$ 393	25	105	313
Activity Fee	0	3,110	3,135	(25)
Chromebook	0	1,566	1,576	(10)
Industrial Arts Projects & Fees	0	11,513	11,338	175
NWKL	0	19,100	13,444	5,656
Technology Fee	0	1,270	1,280	(10)
Vo Ag	0	458	478	(20)
Band Club	3,685	421	694	3,412
Band Reed Fund	210	221	196	235
Book Fees	100	6,245	6,370	(25)
D-Club	1,774	0	0	1,774
Davis Memorial	1,555	0	0	1,555
Drama Club	1,540	1,502	1,983	1,059
FFA	4,566	8,136	10,738	1,964
Weight Room	483	0	390	93
Helping Hands	1,882	0	0	1,882
History Club	17	0	0	17
Hobbies Day	0	277	137	140
Junior High Cheer	29	0	0	29
Junior High Student Council	155	200	120	235
Miscellaneous	124	1,130	1,130	124
Music Club	7,047	13,350	11,753	8,644
National Honor Society	1,390	0	0	1,390
Science Club	827	0	0	827
Science Department	10	0	0	10
Senior High Student Council	2,134	2,144	1,877	2,401
Senior High P.E.	6	0	0	6
Shooting Sports	0	6,488	3,480	3,008
Spanish Club	163	200	0	363
Student Activities	9,473	448	1,175	8,746
Yearbook	1,116	4,610	0	5,726
Class of 2016	1,200	0	0	1,200
Class of 2018	1,566	0	0	1,566
Class of 2020	531	0	0	531
Class of 2021	2,272	41	388	1,925
Class of 2022	636	497	1,080	53
Class of 2023	1,894	3,438	3,436	1,896
Class of 2024	4,046	2,596	78	6,564
Class of 2025	529	464	0	993
Class of 2026	153	1,635	0	1,788
Class of 2027	0	1,156	26	1,130
Concessions	10,204	18,197	19,844	8,557
Weight Club	45	403	234	214
Tech Club	195	0	0	195
Vo-Ag Class	186			186
A/V Communications	1,466	0	476	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, 2022

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Industrial Arts Class	$ 2,234	250	0	2,484
Art Class	312	218	336	194
Cheerleading	468	1,728	2,364	(168)
Cross Country	596	684	344	936
Banner Program	4,404	2,825	2,719	4,510
8th Grade Topeka Trip	6,770	4,000	0	10,770
Junior High Volleyball	504	0	0	504
Junior High Football	111	0	0	111
Junior High Track	256	0	250	6
Senior High Boys Basketball	1,387	292	676	1,003
Senior High Football	390	1,250	418	1,222
Senior High Girls Basketball	191	2,495	2,077	609
Senior High Golf	230	418	528	120
Senior High Track	404	166	312	258
Senior High Volleball	583	1,964	1,789	758
Senior High Wrestling	30	300	268	62
Subtotal Junior-Senior High School	82,472	127,431	109,042	100,861
Elementary School:				
Music	36	32	14	54
Physical Education	2,549	1,352	1,352	2,549
Helping Hands	270	0	0	270
Redesign	289	0	0	289
Cullen Memorial	0	6,907	0	6,907
Student Activities	11,569	2,542	662	13,449
Total Student Organization Funds	97,185	138,264	111,070	124,379
Other Agency Funds:				
Faculty	769	0	0	769
Jennings Trust Clearing	26	0	0	26
Payroll Clearing	903	959	1,862	0
Sales Tax Collections	882	4,997	5,133	746
Total Agency Funds	$ **99,765**	**144,220**	**118,065**	**125,920**

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, 2022

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	$ 12,250	0	35,791	33,444	14,597	0	14,597
Junior/Senior High School Library	1,635	0	6	0	1,641	0	1,641
Elementary Library	8,219	0	624	0	8,843	0	8,843
Total District Activity Funds	$ **22,104**	**0**	**36,421**	**33,444**	**25,081**	**0**	**25,081**