USD 322 - ONAGA

Onaga, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 322 - ONAGA
Onaga, Kansas
TABLE OF CONTENTS
June 30, 2021

		Page
INDEPENDENT AUDITOR'S REPORT		1 - 2
FINANCIAL STATEMENT		
Summary Statement Of Receipts, Expenditures And Unencumbered Cash	Statement 1	3 - 4
NOTES TO FINANCIAL STATEMENT		5 - 11
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION		
Summary of Expenditures - Actual and Budget	Schedule 1	13
Schedule of Receipts and Expenditures - Actual and Budget		
General Fund	Schedule 2	14
Supplemental General Fund	Schedule 2	15
Career and Postsecondary Education	Schedule 2	16
Special Education Fund	Schedule 2	17
Driver Training Fund	Schedule 2	18
Food Service Fund	Schedule 2	19
Capital Outlay Fund	Schedule 2	20
Gifts and Grants Fund	Schedule 2	21
Professional Development Fund	Schedule 2	22
KPERS Contribution Fund	Schedule 2	23
At-Risk (K-12) Fund	Schedule 2	24
Preschool-Aged At-Risk	Schedule 2	25
Schedule of Receipts and Expenditures - Non-Budgeted Funds	Schedule 3	26 - 29
Summary of Receipts and Disbursements - Agency Funds	Schedule 4	30
Schedule of Receipts, Expenditures, and Unencumbered Cash - District Activity Funds	Schedule 5	31 - 32

October 23, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
USD 322 - Onaga
Onaga, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 322 - Onaga (the District), as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2021, 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 (KMAAG) 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 KMAAG. 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 the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

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

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

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 the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances 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 - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2, 3 and 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD 322 - ONAGA
Onaga, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ 19	$ -	$ 2,684,689	$ 2,684,703	$ 5	$ -	$ 5
Supplemental General	79,609	-	862,701	833,194	109,116	11	109,127
Special Purpose Funds							
Career and Postsecondary Education	11,657	-	83,876	68,677	26,856	-	26,856
Special Education	33,933	-	396,890	395,396	35,427	-	35,427
Driver Education	17,466	-	1,122	3,285	15,303	-	15,303
Food Service	36,342	-	314,193	249,850	100,685	-	100,685
Capital Outlay	227,657	-	414,448	431,146	210,959	3,000	213,959
Gifts and Grants	18,341	-	26,756	23,872	21,225	-	21,225
Professional Development	22	-	6,946	6,868	100	-	100
KPERS Special Contribution	-	-	310,275	310,275	-	-	-
At-Risk (K-12)	7,200	-	236,000	235,379	7,821	-	7,821
Preschool-Aged At-Risk	15,849	-	30,872	31,171	15,550	-	15,550
District Activity	78,738	-	138,260	130,173	86,825	-	86,825
Textbook Rental	30,059	-	22,396	22,110	30,345	-	30,345
Contingency Reserve	232,456	-	-	-	232,456	-	232,456
Title IV	11,730	-	-	23,812	(12,082)	-	(12,082)
21st Century	(11,750)	-	88,757	122,007	(45,000)	-	(45,000)
Kansas Reading Roadmap	(58,854)	-	59,054	200	-	-	-
Title I	(2,843)	-	32,397	41,367	(11,813)	-	(11,813)
REAP Grant	-	-	21,182	13,255	7,927	-	7,927
Title IIA - Teacher Quality	(714)	-	9,143	8,616	(187)	-	(187)
Pre K Pilot Fund	(20,385)	-	83,468	61,481	1,602	-	1,602
ESSER I	18,226	-	-	18,226	-	-	-
ESSER II	-	-	-	125,841	(125,841)	-	(125,841)

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 322 - ONAGA
Onaga, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Expendable Scholarship Funds							
Dale Koelling	$ 14,384	$ -	$ 173	$ 729	$ 13,828	$ -	$ 13,828
Barbara Hefty	2,396	-	70	-	2,466	-	2,466
Edna Casey	2,081	-	12	-	2,093	-	2,093
Clarence Kroth	42,716	-	1,235	-	43,951	-	43,951
Ron Marten	6,213	-	61	500	5,774	-	5,774
Nonexpendable Scholarship Funds							
Carl/Elise Lewis	61,339	-	990	1,416	60,913	-	60,913
Rodney W. Nolte	4,448	-	50	89	4,409	-	4,409
Grover/Margot Eddy	1,617	-	16	276	1,357	-	1,357
Grutzmacher-Gregg	9,310	-	102	226	9,186	-	9,186
Lewis Paulsen	1,422	-	14	53	1,383	-	1,383
Richard Dechant	2,484	-	28	24	2,488	-	2,488
Schane	35,916	-	373	314	35,975	-	35,975
Lucille McGuire	26,466	-	200	-	26,666	-	26,666
Cecil L. Paulsen	54,185	-	424	352	54,257	-	54,257
Bond and Interest Fund	11	-	-	-	11	-	11
Total Reporting Entity (Excluding Agency Funds)	$ 989,746	$ -	$ 5,827,173	$ 5,844,883	$ 972,036	$ 3,011	$ 975,047
Composition of Cash							
Checking Accounts							$ 809,535
Certificates of Deposit							217,766
Total Cash							$ 1,027,301
Less: Agency funds per Schedule 3							(52,254)
Total Reporting Entity (Excluding Agency Funds)							$ 975,047

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 322 - ONAGA
Onaga, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2021

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

USD No. 322 - is a municipal corporation governed by an elected seven member board. The financial statement presents USD No. 322 (the primary government). The district has no related municipal entities.

Fund Descriptions

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

Trust Funds - Finds 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 funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State 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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Reimbursed Expenses

Expenditures in the amount of $34,396 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party.

All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing 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 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 regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Textbook Rental Fund	Title IV-A Fund
Title IIA Fund	District Activity Funds
Contingency Fund	Title I Fund
Kansas Reading Roadmap Grant	Covid-19

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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 3: Deposits and Investments

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's cash and certificates was $1,027,301. The bank balance was $1,569,491. The bank balance was held by two banks, resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $295,233 was secured by FDIC insurance and the remaining was collateralized by bank pledged securities with a fair market value of $1,667,897.

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.

Note 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.

Note 4: Defined Benefit Pension Plan (Continued)

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% 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 $310,275 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,419,413. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. 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.

Note 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes during the period under examination.

Note 7: Compensated Absences

The District has the following policies regarding vacation and discretionary leave:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non accumulative bereavement leave.

The principles are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification based on the following:

12-month employees, 12 days sick leave, 90 days accumulative, 3 days personal leave and 2 days bereavement leave.

10.5-month employees, 11 days sick leave, 80 days accumulative, 3 days personal leave, 2 days bereavement.

9-month employees, 9 days sick leave, 60 days accumulative, 2 days personal leave, 2 days bereavement

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave.

Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

The District has not accrued compensated absences because the amount cannot be reasonably estimated.

Note 8: Other Post Employment Benefits

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

Note 9: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. Any liability for reimbursement which may arise as a result of these audit cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 10: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-6478	$ 90,000
General	At-Risk (4 year olds)	K.S.A. 72-6478	5,000
General	Capital Outlay Fund	K.S.A. 72-6478	80,011
General	Special Education Fund	K.S.A. 72-6478	111,393
General	Career and Postsecondary	K.S.A. 72-6478	33,278
General	Professional Development	K.S.A. 72-6478	1,500
Supplemental	At-Risk (K-12)	K.S.A. 72-6478	146,000
Supplemental	Professional Development	K.S.A. 72-6478	5,000
Supplemental	Special Education Fund	K.S.A. 72-6478	281,755
Supplemental	Career and Postsecondary	K.S.A. 72-6478	42,500
Supplemental	At-Risk (4 year olds)	K.S.A. 72-6478	1,500
	Total Transfers		$ 797,937

Note 11: Other Long-Term Obligations

Termination Benefits

Any teacher desiring to resign from his or her primary contract for the next contract year and retiring per terms and conditions of the KPERS 85-point rule who notify the Board in writing on or before January 1 or March 1 of the current contract year shall be paid a $1,000 or $500 incentive in his or her final paycheck from the district.

A teacher with 20 or more years of continuous service in the district will be eligible for a bonus upon leaving the district in the amount of $100 per discretionary leave days accumulated with a maximum of 30 days eligible.

Fringe Benefits

All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage.

If an employee elects dependent coverage, the district is required to contribute an additional 35% toward the dependent premium cost.

Note 11: Other Long-Term Obligations (Continued)

Fringe Benefits (Continued)

All teachers and classified personnel have the opportunity to voluntarily participate in the district's Plan 125, an employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

A. Group Health Insurance
B. Salary Protection/Disability
C. Group Life Insurance
D. Reimbursement for Out-Of-Pocket Medical Expenses
E. Reimbursement for Out-Of-Pocket Dependent Care Expenses

Note 12: In-Substance Receipt in Transit

The district received $169,462 subsequent to June 30, 2021 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, 2021.

Note 13: Subsequent Events

The District evaluated subsequent events through October 23, 2024, the date the financial statement is available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 322 - ONAGA
Onaga, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 2,801,659	$ (151,185)	$ 34,396	$ 2,684,870	$ 2,684,703	$ (167)
Supplemental General	848,998	(20,736)	5,069	833,331	833,194	(137)
Special Purpose Funds						
Career and Postsecondary Education	75,500	-	-	75,500	68,677	(6,823)
Special Education	503,488	-	-	503,488	395,396	(108,092)
Driver Education	7,650	-	-	7,650	3,285	(4,365)
Food Service	262,900	-	-	262,900	249,850	(13,050)
Capital Outlay	454,500	-	-	454,500	431,146	(23,354)
Gifts and Grants	60,000	-	-	60,000	23,872	(36,128)
Professional Development	11,875	-	-	11,875	6,868	(5,007)
KPERS Special Contribution	382,357	-	-	382,357	310,275	(72,082)
At-Risk (K-12)	297,200			297,200	235,379	(61,821)
Preschool-Aged At-Risk	45,550	-	-	45,550	31,171	(14,379)
Total of all Funds	$ 5,751,677	$ (171,921)	$ 39,465	$ 5,619,221	$ 5,273,816	$ (345,405)

USD 322 - ONAGA
Onaga, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Mineral tax	$ 11	$ -	$ 11
State aid/grants	2,650,282	2,801,640	(151,358)
Miscellaneous revenues	34,396	-	34,396
Total Cash Receipts	$ 2,684,689	$ 2,801,640	$ (116,951)
EXPENDITURES			
Instruction	$ 1,688,316	$ 1,637,484	$ 50,832
Student support services	30,313	59,400	(29,087)
Instructional support staff	47,184	44,825	2,359
General administration	159,699	176,900	(17,201)
School administration	174,032	176,300	(2,268)
Operations and maintenance	-	81,500	(81,500)
Student transportation	108,633	138,450	(29,817)
Central support services	-	109,800	(109,800)
Other support services	37,905	-	37,905
Food service operations	117,439	-	117,439
Transfers out	321,182	377,000	(55,818)
Adjustment to comply with legal maximum	-	(151,185)	151,185
Adjustments for qualifying budget credits	-	34,396	(34,396)
Total Expenditures	$ 2,684,703	$ 2,684,870	$ (167)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (14)		
UNENCUMBERED CASH - BEGINNING	19		
UNENCUMBERED CASH - ENDING	$ 5		

USD 322 - ONAGA
Onaga, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 508,837	$ 509,146	$ (309)
Delinquent tax	6,533	4,912	1,621
Motor vehicle tax	46,404	34,537	11,867
RV tax	-	1,124	(1,124)
Commercial vehicle tax	-	37	(37)
Mineral tax	168	-	168
State aid/grants	295,690	303,092	(7,402)
Miscellaneous revenues	5,069	-	5,069
Total Cash Receipts	$ 862,701	$ 852,848	$ 9,853
EXPENDITURES			
Instruction	$ 53,150	$ 89,798	$ (36,648)
Student support services	6,816	7,500	(684)
Instructional support staff	1,351	5,500	(4,149)
General administration	35,824	52,500	(16,676)
School administration	17,848	17,000	848
Operations and maintenance	223,206	203,200	20,006
Student transportation	-	-	-
Central services	9,426	10,500	(1,074)
Other support services	8,818	12,500	(3,682)
Transfers out	476,755	450,500	26,255
Adjustment to comply with legal maximum	-	(20,736)	20,736
Adjustments for qualifying budget credits	-	5,069	(5,069)
Total Expenditures	$ 833,194	$ 833,331	$ (137)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29,507		
UNENCUMBERED CASH - BEGINNING	79,609		
UNENCUMBERED CASH - ENDING	$ 109,116		

USD 322 - ONAGA
Onaga, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 2,162	$ 2,474	$ (312)
Miscellaneous revenues	5,936	-	5,936
Transfers in	75,778	60,000	15,778
Total Cash Receipts	$ 83,876	$ 62,474	$ 21,402
EXPENDITURES			
Instruction	$ 68,677	$ 75,500	$ (6,823)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,199		
UNENCUMBERED CASH - BEGINNING	11,657		
UNENCUMBERED CASH - ENDING	$ 26,856		

USD 322 - ONAGA
Onaga, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ -	$ 40,000	$ (40,000)
Federal grants	3,742	3,742	-
Transfers in	393,148	427,000	(33,852)
Total Cash Receipts	$ 396,890	$ 470,742	$ (73,852)
EXPENDITURES			
Instruction	$ 362,266	$ 474,738	$ (112,472)
Student transportation	33,130	28,750	4,380
Total Expenditures	$ 395,396	$ 503,488	$ (108,092)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,494		
UNENCUMBERED CASH - BEGINNING	33,933		
UNENCUMBERED CASH - ENDING	$ 35,427		

USD 322 - ONAGA
Onaga, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 1,122	$ 1,650	$ (528)
EXPENDITURES			
Instruction	$ 3,123	$ 7,650	$ (4,527)
Operations and maintenance	162	-	162
Total Expenditures	$ 3,285	$ 7,650	$ (4,365)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,163)		
UNENCUMBERED CASH - BEGINNING	17,466		
UNENCUMBERED CASH - ENDING	$ 15,303		

USD 322 - ONAGA
Onaga, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 294,944	$ 108,651	$ 186,293
State aid/grants	3,253	1,636	1,617
Food service	15,112	85,319	(70,207)
Miscellaneous revenues	884	-	884
Transfers in	-	31,000	(31,000)
Total Cash Receipts	$ 314,193	$ 226,606	$ 87,587
EXPENDITURES			
Food service operations	$ 249,850	$ 262,900	$ (13,050)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64,343		
UNENCUMBERED CASH - BEGINNING	36,342		
UNENCUMBERED CASH - ENDING	$ 100,685		

USD 322 - ONAGA
Onaga, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 242,233	$ 215,748	$ 26,485
Delinquent tax	2,881	2,298	583
Motor vehicle tax	20,630	15,723	4,907
RV tax	6	512	(506)
Mineral production tax	80	16	64
State aid/grants	41,770	41,770	-
Interest income	1,717	-	1,717
Miscellaneous	25,120	-	25,120
Transfers in	80,011	-	80,011
Total Cash Receipts	$ 414,448	$ 276,067	$ 138,381
EXPENDITURES			
Instruction	$ 135,385	$ 115,000	$ 20,385
General administration	59	1,000	(941)
Operations and maintenance	135,121	123,500	11,621
Student transportation	118,436	30,000	88,436
Facility acquisition and construction services	42,145	185,000	(142,855)
Total Expenditures	$ 431,146	$ 454,500	$ (23,354)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,698)		
UNENCUMBERED CASH - BEGINNING	227,657		
UNENCUMBERED CASH - ENDING	$ 210,959		

USD 322 - ONAGA
Onaga, Kansas
GIFTS AND GRANTS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ -	$ 60,000	$ (60,000)
State aid/grants	-	20,385	(20,385)
Miscellaneous	26,756	58,855	(32,099)
Total Cash Receipts	$ 26,756	$ 139,240	$ (112,484)
EXPENDITURES			
Instruction	$ 23,872	$ 60,000	$ (36,128)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,884		
UNENCUMBERED CASH - BEGINNING	18,341		
UNENCUMBERED CASH - ENDING	$ 21,225		

USD 322 - ONAGA
Onaga, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 446	$ 2,475	$ (2,029)
Transfers in	6,500	9,500	(3,000)
Total Cash Receipts	$ 6,946	$ 11,975	$ (5,029)
EXPENDITURES			
Instructional support staff	$ 5,090	$ 10,000	$ (4,910)
Other support services	1,778	1,875	(97)
Total Expenditures	$ 6,868	$ 11,875	$ (5,007)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 78		
UNENCUMBERED CASH - BEGINNING	22		
UNENCUMBERED CASH - ENDING	$ 100		

USD 322 - ONAGA
Onaga, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 310,275	$ 382,357	$ (72,082)
EXPENDITURES			
Instruction	$ 207,884	$ 256,179	$ (48,295)
Student support services	6,206	7,648	(1,442)
Instructional support staff	9,308	11,470	(2,162)
General administration	9,308	11,470	(2,162)
School administration	17,326	26,765	(9,439)
Operations and maintenance	21,719	26,765	(5,046)
Student transportation	15,514	19,118	(3,604)
Central services	13,702	11,470	2,232
Food service operations	9,308	11,472	(2,164)
Total Expenditures	$ 310,275	$ 382,357	$ (72,082)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 322 - ONAGA
Onaga, Kansas
AT RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 236,000	$ 290,000	$ (54,000)
EXPENDITURES			
Instruction	$ 235,379	$ 297,200	$ (61,821)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 621		
UNENCUMBERED CASH - BEGINNING	7,200		
UNENCUMBERED CASH - ENDING	$ 7,821		

USD 322 - ONAGA
Onaga, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Tuition	$ 24,372	$ 30,000	$ (5,628)
Transfers in	6,500	-	6,500
Total Cash Receipts	$ 30,872	$ 30,000	$ 872
EXPENDITURES			
Instruction	$ 31,171	$ 45,550	$ (14,379)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (299)		
UNENCUMBERED CASH - BEGINNING	15,849		
UNENCUMBERED CASH - ENDING	$ 15,550		

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Textbook Rental	Contingency Reserve	Title IV	21st Century	Kansas Reading Roadmap Grant	Title I	REAP Grant
RECEIPTS							
Taxes and Shared Revenue							
Federal grants	$ -	$ -	$ -	$ 88,757	$ -	$ 32,397	$ -
State aid/grants	-	-	-	-	-	-	-
Miscellaneous revenues	22,396	-	-	-	59,054	-	21,182
Total Receipts	$ 22,396	$ -	$ -	$ 88,757	$ 59,054	$ 32,397	$ 21,182
EXPENDITURES							
Instruction	$ 22,110	$ -	$ -	$ 95,484	$ 200	$ 41,367	$ 13,255
Student support services	-	-	23,812	-	-	-	-
General administration	-	-	-	3,720	-	-	-
Student transportation	-	-	-	22,803	-	-	-
Food service operations	-	-	-	-	-	-	-
Scholarships	-	-	-	-	-	-	-
Total Expenditures	$ 22,110	$ -	$ 23,812	$ 122,007	$ 200	$ 41,367	$ 13,255
RECEIPTS OVER (UNDER) EXPENDITURES	$ 286	$ -	$ (23,812)	$ (33,250)	$ 58,854	$ (8,970)	$ 7,927
UNENCUMBERED CASH - BEGINNING	30,059	232,456	11,730	(11,750)	(58,854)	(2,843)	-
UNENCUMBERED CASH - ENDING	$ 30,345	$ 232,456	$ (12,082)	$ (45,000)	$ -	$ (11,813)	$ 7,927

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Title IIA	Pre K Pilot	ESSER I	ESSER II	Dale Koelling	Barbara Hefty	Edna Casey
RECEIPTS							
Taxes and Shared Revenue							
Federal grants	$ 9,143	$ -	$ -	$ -	$ -	$ -	$ -
State aid/grants	-	83,468	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	173	70	12
Total Receipts	$ 9,143	$ 83,468	$ -	$ -	$ 173	$ 70	$ 12
EXPENDITURES							
Instruction	$ 8,616	$ 61,481	$ -	$ 113,566	$ -	$ -	$ -
Student support services	-	-	10,635	5,591	-	-	-
General administration	-	-	-	6,684	-	-	-
Student transportation	-	-	541	-	-	-	-
Food service operations	-	-	7,050	-	-	-	-
Scholarships	-	-	-	-	729	-	-
Total Expenditures	$ 8,616	$ 61,481	$ 18,226	$ 125,841	$ 729	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 527	$ 21,987	$ (18,226)	$ (125,841)	$ (556)	$ 70	$ 12
UNENCUMBERED CASH - BEGINNING	(714)	(20,385)	18,226	-	14,384	2,396	2,081
UNENCUMBERED CASH - ENDING	$ (187)	$ 1,602	$ -	$ (125,841)	$ 13,828	$ 2,466	$ 2,093

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Clarence Kroth	Ron Martin	Carl/Elise Lewis	Rodney W. Nolte	Grover/ Margot Eddy	Grutzmacher-Gregg	Lewis Paulsen
RECEIPTS							
Taxes and Shared Revenue							
Federal grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State aid/grants	-	-	-	-	-	-	-
Trust receipts	1,235	61	990	50	16	102	14
Miscellaneous revenues	-	-	-	-	-	-	-
Total Receipts	$ 1,235	$ 61	$ 990	$ 50	$ 16	$ 102	$ 14
EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Instruction	-	-	-	-	-	-	-
Student support services	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-
Food service operations	-	-	-	-	-	-	-
Scholarships	-	500	1,416	89	276	226	53
Total Expenditures	$ -	$ 500	$ 1,416	$ 89	$ 276	$ 226	$ 53
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,235	$ (439)	$ (426)	$ (39)	$ (260)	$ (124)	$ (39)
UNENCUMBERED CASH - BEGINNING	42,716	6,213	61,339	4,448	1,617	9,310	1,422
UNENCUMBERED CASH - ENDING	$ 43,951	$ 5,774	$ 60,913	$ 4,409	$ 1,357	$ 9,186	$ 1,383

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Richard Dechant	Schane	Lucille McGuire	Cecil L. Paulsen	Bond and Interest
RECEIPTS					
Taxes and Shared Revenue					
Federal grants	$ -	$ -	$ -	$ -	$ -
State aid/grants	-	-	-	-	-
Trust receipts	28	373	200	424	-
Miscellaneous revenues	-	-	-	-	-
Total Receipts	$ 28	$ 373	$ 200	$ 424	$ -
EXPENDITURES	$ -	$ -	$ -	$ -	$ -
Instruction	-	-	-	-	-
Student support services	-	-	-	-	-
General administration	-	-	-	-	-
Student transportation	-	-	-	-	-
Food service operations	-	-	-	-	-
Scholarships	24	314	-	352	-
Total Expenditures	$ 24	$ 314	$ -	$ 352	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4	$ 59	$ 200	$ 72	$ -
UNENCUMBERED CASH - BEGINNING	2,484	35,916	26,466	54,185	11
UNENCUMBERED CASH - ENDING	$ 2,488	$ 35,975	$ 26,666	$ 54,257	$ 11

SCHEDULE 3 (CONTINUED)

USD 322 - ONAGA
Onaga, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
High School				
IRC	$ 513	$ -	$ -	$ 513
Chess Club	310	300	-	610
FBLA	620	72	49	643
FFA	14,779	25,791	25,103	15,467
Kays	3,410	1,014	1,113	3,311
National Honor Society	570	1,208	1,082	696
Spanish Club	2,912	1,042	850	3,104
Spanish Club Trip	908	1,221	-	2,129
Student Council	417	1,169	258	1,328
Concessions	3,655	4,784	2,711	5,728
FFA - Conc	5,246	4,075	6,790	2,531
Football	3,164	1,000	250	3,914
Class of 2024	-	2,656	10	2,646
Class of 2025	5,635	225	5,494	366
Class of 2026	3,978	1,753	1,892	3,839
Class of 2027	2,888	2,871	330	5,429
Total Agency Funds	$ 49,005	$ 49,181	$ 45,932	$ 52,254

USD 322 - ONAGA
Onaga, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
Gate Receipts						
High School						
Athletics	$ 23,597	$ 54,477	$ 51,795	$ 26,279	$ -	$ 26,279
School Projects						
High School						
Enrollment	$ -	$ 9,955	$ 9,955	$ -	$ -	$ -
Library	130	-	-	130	-	130
Student activity	5,522	4,735	2,865	7,392	-	7,392
Teacher/Student need	2,132	1,309	847	2,594	-	2,594
Technology fee	-	4,150	4,150	-	-	-
Ag Tech	277	7,185	7,270	192	-	192
Art	4,180	205	-	4,385	-	4,385
Play/Music	4,127	1,603	96	5,634	-	5,634
Media	500	-	-	500	-	500
Band supplies	2,317	366	-	2,683	-	2,683
Band trip	8,799	984	-	9,783	-	9,783
Faculty	532	70	68	534	-	534
Yearbook	8,466	2,353	2,589	8,230	-	8,230
RevTrak	(284)	510	-	226	-	226
Booster Club	506	263	185	584	-	584
Forensics	1,788	107	-	1,895	-	1,895
O Club	1,014	-	-	1,014	-	1,014
Scholars bowl	847	-	-	847	-	847
Spirit - FB and BB	3,339	2,336	1,779	3,896	-	3,896

(Continued)

USD 322 - ONAGA
Onaga, Kansas
DISTRICT ACTIVITY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
School Projects (Continued)						
Grade School						
Enrollment	$ -	$ 7,490	$ 7,490	$ -	$ -	$ -
Pre-School Tuition	-	23,985	23,276	709	-	709
Teacher Reserve	4,466	171	194	4,443	-	4,443
Meals & Milk	-	13,960	13,960	-	-	-
Book Fair	1,050	-	-	1,050	-	1,050
Pictures	3,150	540	1,979	1,711	-	1,711
Pop	863	1,494	1,321	1,036	-	1,036
Faculty	193	-	-	193	-	193
Yearbook	744	12	212	544	-	544
Locks	341	-	-	341	-	341
Student activities	142	-	142	-	-	-
Subtotal School Projects	$ 55,141	$ 83,783	$ 78,378	$ 60,546	$ -	$ 62,567
Total District Activity Funds	$ 78,738	$ 138,260	$ 130,173	$ 86,825	$ -	$ 88,846