**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, 2023

**MAPES & MILLER LLP**
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS


| | Page |
|---|---|
| Number | |
| Independent Auditor's Report | 1 |
| FINANCIAL SECTION | |
| STATEMENT 1 | |
| Summary of Receipts, Expenditures, and Unencumbered Cash | 3 |
| Composition of Cash | 4 |
| Notes to the Financial Statement | 5 |
| REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION | |
| SCHEDULE 1 | |
| Summary of Expenditures - Actual and Budget | 13 |
| SCHEDULE 2 | |
| Schedule of Receipts and Expenditures - Actual and Budget | |
| General | 14 |
| Supplemental General | 15 |
| Preschool-Aged At-Risk | 16 |
| At Risk (K-12) | 17 |
| Capital Outlay | 18 |
| Driver Training | 19 |
| Food Service | 20 |
| Professional Development | 21 |
| Special Education | 22 |
| Career and Postsecondary Education | 23 |
| KPERS Special Retirement Contribution | 24 |
| Federal Funds | 25 |
| Gifts and Grants | 26 |
| Schedule of Receipts and Expenditures - Actual | |
| Contingency Reserve | 27 |
| Textbook Rental and Student Material Revolving | 27 |
| Box Tops for Education | 27 |
| Knights of Columbus Special Education | 27 |
| Hill Endowment | 28 |
| Hill Scholarship | 28 |
| GH Lippelmann Scholarship | 28 |
| GH Lippelmann Interest | 28 |
| SCHEDULE 3 | |
| Summary of Receipts and Disbursements | |
| Agency Funds | 29 |
| SCHEDULE 4 | |
| Schedule of Receipts, Expenditures, and Unencumbered Cash | |
| District Activity Funds | 31 |

**UNIFIED SCHOOL DISTRICT NO. 294**
Oberlin, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

| 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 | $ 510 | 0 | 4,190,761 | 4,190,679 | 592 | 352,780 | 353,372 |
| Supplemental General | 42,524 | 0 | 991,875 | 953,627 | 80,772 | 0 | 80,772 |
| Special Purpose Funds: | | | | | | | |
| Preschool-Aged At-Risk | 14,681 | 0 | 36,176 | 34,692 | 16,165 | 6,514 | 22,679 |
| At Risk K-12 | 268,067 | 0 | 663,038 | 287,670 | 643,435 | 0 | 643,435 |
| Capital Outlay | 1,179,938 | 8,038 | 2,117,187 | 743,237 | 2,561,926 | 57,458 | 2,619,384 |
| Driver Training | 23,646 | 0 | 26,439 | 85 | 50,000 | 0 | 50,000 |
| Food Service | 164,518 | 0 | 305,510 | 371,320 | 98,708 | 4,568 | 103,276 |
| Professional Development | 24,837 | 0 | 50,520 | 25,357 | 50,000 | 0 | 50,000 |
| Special Education | 83,402 | 0 | 934,580 | 787,792 | 230,190 | 0 | 230,190 |
| Career and Postsecondary Education | 154,246 | 0 | 155,412 | 146,338 | 163,320 | 18,874 | 182,194 |
| KPERS Special Retirement Contribution | 0 | 0 | 381,687 | 381,687 | 0 | 0 | 0 |
| Federal Funds | (54,705) | 0 | 220,547 | 524,945 | (359,103) | 11,362 | (347,741) |
| Gifts and Grants | 43,867 | 0 | 146,845 | 113,576 | 77,136 | 0 | 77,136 |
| Contingency Reserve | 115,836 | 0 | 49,164 | 0 | 165,000 | 0 | 165,000 |
| Textbook Rental and Student Material Revolving | 19,703 | 0 | 12,228 | 7,199 | 24,732 | 0 | 24,732 |
| Box Tops for Education | 5,097 | 0 | 79 | 79 | 5,097 | 0 | 5,097 |
| Knights of Columbus Special Education | 10,779 | 0 | 2,656 | 822 | 12,613 | 0 | 12,613 |
| District Activity Funds | 25,081 | 0 | 31,757 | 40,543 | 16,295 | 0 | 16,295 |
| Trust Funds: | | | | | | | |
| Hill Endowment | 238,375 | 0 | 0 | 0 | 238,375 | 0 | 238,375 |
| Hill Scholarship | 12,483 | 0 | 7,225 | 2,150 | 17,558 | 0 | 17,558 |
| GH Lippelmann Scholarship | 100,000 | 0 | 0 | 0 | 100,000 | 0 | 100,000 |
| GH Lippelmann Interest | 74,312 | 0 | 14,005 | 4,550 | 83,767 | 0 | 83,767 |
| Total Reporting Entity (Excluding Agency Funds) | $ **2,547,197** | **8,038** | **10,337,691** | **8,616,348** | **4,276,578** | **451,556** | **4,728,134** |

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, 2023

| | | |
|---|---|---|
| FNB Bank, Oberlin, Kansas | | |
| NOW Accounts | $ | 4,414,308 |
| Certificates of Deposit | | 438,375 |
| Total | | 4,852,683 |
| Agency Funds per Schedule 3 | | (124,549) |
| Total Reporting Entity (Excluding Agency Funds) | $ | **4,728,134** |

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, 2023:

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

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

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

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

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

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

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

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended in this manner for the year ended June 30, 2023.

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 CCLC 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.

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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $4,852,683 and the bank balance was $5,214,319. 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 $4,964,319 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, 2023, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **Defined Benefit Pension Plan**

*Plan Description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are

included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $381,687 for the year ended June 30, 2023.

*Net Pension Liability.* At June 30, 2023, 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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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,

2022. 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, 2023 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, 2023.

6. **Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance. During the year ended June 30, 2023, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. **Interfund Transfers**

Operating transfers were as follows:

| From | To | Regulatory Authority | Amount |
|---|---|---|---|
| General | Special Education | K.S.A. 72-5167 | $ 870,642 |
| General | Contingency Reserve | K.S.A. 72-5167 | 49,164 |
| General | Driver Training | K.S.A. 72-5167 | 26,439 |
| General | Career and Postsecondary Education | K.S.A. 72-5167 | 130,175 |
| General | Professional Development | K.S.A. 72-5167 | 46,682 |
| General | At-Risk (K-12) | K.S.A. 72-5167 | 533,545 |
| General | Preschool-Aged At-Risk | K.S.A. 72-5167 | 36,176 |
| Supplemental General | Career and Postsecondary Education | K.S.A. 72-5143 | 15,000 |
| Supplemental General | At-Risk (K-12) | K.S.A. 72-5143 | 129,493 |

9. **Claims and Judgments**

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

## 10. Long Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

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

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

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | 2034-2038 | Total |
|---|---|---|---|---|---|---|---|---|
| Principal: | | | | | | | | |
| Finance Leases | | | | | | | | |
| Track Improvements | $ 0 | 50,000 | 65,000 | 65,000 | 70,000 | 390,000 | 90,000 | 730,000 |
| Total Principal | 0 | 50,000 | 65,000 | 65,000 | 70,000 | 390,000 | 90,000 | 730,000 |
| Interest: | | | | | | | | |
| Finance Leases | | | | | | | | |
| Track Improvements | 25,575 | 32,792 | 30,121 | 27,099 | 24,022 | 67,987 | 2,110 | 209,706 |
| Total Interest | 25,575 | 32,792 | 30,121 | 27,099 | 24,022 | 67,987 | 2,110 | 209,706 |
| Total Principal and Interest | $ 25,575 | 82,792 | 95,121 | 92,099 | 94,022 | 457,987 | 92,110 | 939,706 |

## 11. Subsequent Events

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

**UNIFIED SCHOOL DISTRICT NO. 294**
**REGULATORY-REQUIRED**
**SUPPLEMENTARY INFORMATION**
**FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**UNIFIED SCHOOL DISTRICT NO. 294** SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2023

| 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 | $ 3,698,952 | (22,776) | 514,503 | 4,190,679 | 4,190,679 | 0 |
| Supplemental General | 1,076,421 | 0 | 0 | 1,076,421 | 953,627 | (122,794) |
| Special Purpose Funds: | | | | | | |
| At Risk 4 Year Old | 62,464 | 0 | 0 | 62,464 | 34,692 | (27,772) |
| At Risk K-12 | 866,105 | 0 | 0 | 866,105 | 287,670 | (578,435) |
| Capital Outlay | 1,243,699 | 0 | 0 | 1,243,699 | 743,237 | (500,462) |
| Driver Training | 23,653 | 0 | 0 | 23,653 | 85 | (23,568) |
| Food Service | 478,843 | 0 | 0 | 478,843 | 371,320 | (107,523) |
| Professional Development | 27,827 | 0 | 0 | 27,827 | 25,357 | (2,470) |
| Special Education | 729,640 | 0 | 63,938 | 793,578 | 787,792 | (5,786) |
| Career and Postsecondary Education | 154,675 | 0 | 4,304 | 158,979 | 146,338 | (12,641) |
| KPERS Special Retirement Contribution | 406,738 | 0 | 0 | 406,738 | 381,687 | (25,051) |
| Federal Funds | 599,472 | 0 | 0 | 599,472 | 524,945 | * |
| Gifts and Grants | 73,877 | 0 | 0 | 73,877 | 113,576 | * |

* 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, 2023

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| State Equalization Aid | $ | 3,296,029 | 3,148,400 | 147,629 |
| Special Education State Aid | | 365,193 | 381,911 | (16,718) |
| Mineral Production | | 15,036 | 0 | 15,036 |
| Reimbursed Expenses | | 514,503 | 0 | 514,503 |
| Total Receipts | | 4,190,761 | **3,530,311** | **660,450** |
| Expenditures: | | | | |
| Instruction | | 1,247,216 | 1,619,260 | (372,044) |
| Student Support Services | | 100,685 | 0 | 100,685 |
| Instructional Support Staff | | 10,154 | 0 | 10,154 |
| General Administration | | 224,699 | 211,590 | 13,109 |
| School Administration | | 313,347 | 313,130 | 217 |
| Central Services | | 99,869 | 170,300 | (70,431) |
| Operations and Maintenance | | 261,679 | 198,877 | 62,802 |
| Student Transportation Services | | 240,207 | 270,250 | (30,043) |
| Transfer to Contingency Reserve | | 49,164 | 0 | 49,164 |
| Transfer to Special Education | | 870,642 | 382,000 | 488,642 |
| Transfer to Driver Training | | 26,439 | 0 | 26,439 |
| Transfer to Career and Postsecondary Education | | 130,175 | 0 | 130,175 |
| Transfer to Professional Development | | 46,682 | 0 | 46,682 |
| Transfer to At-Risk (K-12) | | 533,545 | 533,545 | 0 |
| Transfer to Preschool-Aged At-Risk | | 36,176 | 0 | 36,176 |
| Adjustment to Comply with Legal Max | | 0 | (22,776) | 22,776 |
| Legal General Fund Budget | | 4,190,679 | 3,676,176 | 514,503 |
| Adjustment for Qualifying Budget Credit: | | | | |
| Reimbursed Expenses | | 0 | 514,503 | (514,503) |
| Total Expenditures | | 4,190,679 | **4,190,679** | **0** |
| Receipts Over (Under) Expenditures | | 82 | | |
| Unencumbered Cash, Beginning | | 510 | | |
| Unencumbered Cash, Ending | $ | **592** | | |

**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, 2023

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Tax in Process | $ 9,195 | 22,041 | (12,846) |
| Current Tax | 915,475 | 955,373 | (39,898) |
| Delinquent Tax | 7,278 | 9,620 | (2,342) |
| Motor Vehicle Tax | 50,020 | 53,543 | (3,523) |
| Recreational Vehicle Tax | 1,634 | 1,733 | (99) |
| Commercial Vehicle Tax | 3,206 | 4,648 | (1,442) |
| Excise Tax | 23 | 0 | 23 |
| Other Income | 5,044 | 0 | 5,044 |
| Total Receipts | 991,875 | 1,046,958 | **(55,083)** |
| Expenditures: | | | |
| Instruction | 670,462 | 620,374 | 50,088 |
| Instructional Support Staff | 45 | 54,731 | (54,686) |
| Central Services | 6,300 | 20,000 | (13,700) |
| Operations and Maintenance | 131,002 | 205,000 | (73,998) |
| Student Transportation Services | 1,325 | 0 | 1,325 |
| Transfer to Food Service | 0 | 32,000 | (32,000) |
| Transfer to Special Education | 0 | 0 | 0 |
| Transfer to Career and Postsecondary Education | 15,000 | 15,000 | 0 |
| Transfer to Professional Development | 0 | 0 | 0 |
| Transfer to At Risk (K-12) | 129,493 | 103,000 | 26,493 |
| Transfer to Preschool-Aged At-Risk | 0 | 26,316 | (26,316) |
| Adjustment to Comply with Legal Max | 0 | 0 | 0 |
| Total Expenditures | 953,627 | **1,076,421** | **(122,794)** |
| Receipts Over (Under) Expenditures | 38,248 | | |
| Unencumbered Cash, Beginning | 42,524 | | |
| Unencumbered Cash, Ending | $ **80,772** | | |

**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, 2023

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Transfer from General | 36,176 | 0 | 36,176 |
| Transfer from Supplemental General | 0 | 26,316 | (26,316) |
| Total Receipts | 36,176 | **26,316** | **9,860** |
| Expenditures: | | | |
| Instruction | 34,692 | 31,316 | 3,376 |
| Student Support Services | 0 | 31,148 | (31,148) |
| Total Expenditures | 34,692 | **62,464** | **(27,772)** |
| Receipts Over (Under) Expenditures | 1,484 | | |
| Unencumbered Cash, Beginning | 14,681 | | |
| Unencumbered Cash, Ending | $ **16,165** | | |

**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, 2023

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from Supplemental General | $ | 129,493 | 103,000 | 26,493 |
| Transfer from General | | 533,545 | 468,164 | 65,381 |
| Total Receipts | | 663,038 | **571,164** | **91,874** |
| Expenditures: | | | | |
| Instruction | | 287,670 | 582,991 | (295,321) |
| Student Support Services | | 0 | 228,114 | (228,114) |
| Instructional Support Staff | | 0 | 55,000 | (55,000) |
| Total Expenditures | | 287,670 | **866,105** | **(578,435)** |
| Receipts Over (Under) Expenditures | | 375,368 | | |
| Unencumbered Cash, Beginning | | 268,067 | | |
| Unencumbered Cash, Ending | $ | **643,435** | | |

**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, 2023

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Tax in Process | $ 17,082 | 13,094 | 3,988 |
| Current Tax | 454,361 | 430,417 | 23,944 |
| Delinquent Tax | 3,999 | 5,014 | (1,015) |
| Motor Vehicle Tax | 27,377 | 29,229 | (1,852) |
| Recreational Vehicle Tax | 892 | 947 | (55) |
| Commerical Vehicle Tax | 1,721 | 2,536 | (815) |
| Excise Tax | 13 | 0 | 13 |
| Interest on Idle Funds | 108,958 | 0 | 108,958 |
| Other Revenue - Local Sources | 1,502,784 | 26,832 | 1,475,952 |
| Total Receipts | 2,117,187 | **508,069** | **1,609,118** |
| Expenditures: | | | |
| Instruction | 3,273 | 110,000 | (106,727) |
| Student Support Services | 36,322 | 90,000 | (53,678) |
| Instructional Support Staff | 0 | 0 | 0 |
| General Administration | 106,268 | 0 | 106,268 |
| School Administration | 2,514 | 0 | 2,514 |
| Central Services | 0 | 20,000 | (20,000) |
| Operations and Maintenance | 413,854 | 355,000 | 58,854 |
| Transportation | 0 | 250,000 | (250,000) |
| Other Support Services | 0 | 170,000 | (170,000) |
| Facilities Acquisition and Construction | 181,006 | 248,699 | (67,693) |
| Total Expenditures | 743,237 | **1,243,699** | **(500,462)** |
| Receipts Over (Under) Expenditures | 1,373,950 | | |
| Unencumbered Cash, Beginning | 1,179,938 | | |
| Prior Year Cancelled Encumbrances | 8,038 | | |
| Unencumbered Cash, Ending | $ **2,561,926** | | |

**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, 2023

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| State Aid | $ | 0 | 0 | 0 |
| Transfer from General | | 26,439 | 0 | 26,439 |
| Total Receipts | | 26,439 | **0** | **26,439** |
| Expenditures: | | | | |
| Instruction | | 85 | 23,653 | (23,568) |
| Operations & Maintenance | | 0 | 0 | 0 |
| Total Expenditures | | 85 | **23,653** | **(23,568)** |
| Receipts Over (Under) Expenditures | | 26,354 | | |
| Unencumbered Cash, Beginning | | 23,646 | | |
| Unencumbered Cash, Ending | $ | **50,000** | | |

**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, 2023

| | | Actual | Budget | Variance Over (Under) |
|---|---|---|---|---|
| Receipts: | | | | |
| Federal Aid | $ | 203,729 | 178,720 | 25,009 |
| State Aid | | 2,495 | 2,065 | 430 |
| Food Service | | 99,286 | 101,767 | (2,481) |
| Transfer from Supplemental General | | 0 | 32,000 | (32,000) |
| Total Receipts | | 305,510 | **314,552** | **(9,042)** |
| Expenditures: | | | | |
| Operations and Maintenance | | 15,048 | 16,000 | (952) |
| Food Service Operations | | 356,272 | 462,843 | (106,571) |
| Total Expenditures | | 371,320 | **478,843** | **(107,523)** |
| Receipts Over (Under) Expenditures | | (65,810) | | |
| Unencumbered Cash, Beginning | | 164,518 | | |
| Unencumbered Cash, Ending | $ | **98,708** | | |

**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, 2023

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| State Aid | $ 3,838 | 3,000 | 838 |
| Transfer from General | 46,682 | 0 | 46,682 |
| Transfer from Supplemental General | 0 | 0 | 0 |
| Total Receipts | 50,520 | **3,000** | **47,520** |
| Expenditures: | | | |
| Instructional Support Staff | 21,457 | 27,327 | (5,870) |
| Other Supplemental Service | 3,900 | 500 | 3,400 |
| Total Expenditures | 25,357 | **27,827** | **(2,470)** |
| Receipts Over (Under) Expenditures | 25,163 | | |
| Unencumbered Cash, Beginning | 24,837 | | |
| Unencumbered Cash, Ending | $ **50,000** | | |

**UNIFIED SCHOOL DISTRICT NO. 29**
Oberlin, Kansas
**Special Education Fund**
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Federal Aid | $ 17,312 | 0 | 17,312 |
| Other Income | 46,626 | 0 | 46,626 |
| Transfer from General | 870,642 | 382,000 | 488,642 |
| Transfer from Supplemental General | 0 | 0 | 0 |
| Total Receipts | 934,580 | **382,000** | **552,580** |
| Expenditures: | | | |
| Instruction | 1,663 | 635,140 | (633,477) |
| Student Support Services | 632,977 | 0 | 632,977 |
| General Administration | 117,080 | 40,000 | 77,080 |
| Student Transportation Services | 36,072 | 54,500 | (18,428) |
| Adjustment for Qualifying Budget Credit: | | | |
| Reimbursed Expenses | 0 | 63,938 | (63,938) |
| Total Expenditures | 787,792 | **793,578** | **(5,786)** |
| Receipts Over (Under) Expenditures | 146,788 | | |
| Unencumbered Cash, Beginning | 83,402 | | |
| Unencumbered Cash, Ending | $ **230,190** | | |

**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, 2023

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| Other Income | $ 5,933 | 0 | 5,933 |
| Reimbursements | 4,304 | 0 | 4,304 |
| Transfer from General | 130,175 | 0 | 130,175 |
| Transfer from Supplemental General | 15,000 | 15,000 | 0 |
| Total Receipts | 155,412 | **15,000** | **140,412** |
| Expenditures: | | | |
| Instruction | 140,047 | 144,975 | (4,928) |
| Operations and Maintenance | 6,291 | 9,700 | (3,409) |
| Adjustment for Qualifying Budget Credit: | | | |
| Reimbursed Expenses | 0 | 4,304 | (4,304) |
| Total Expenditures | 146,338 | **158,979** | **(12,641)** |
| Receipts Over (Under) Expenditures | 9,074 | | |
| Unencumbered Cash, Beginning | 154,246 | | |
| Unencumbered Cash, Ending | $ **163,320** | | |

**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, 2023

| | Actual | Budget | Variance Over (Under) |
|---|---|---|---|
| Receipts: | | | |
| State Aid | $ 381,687 | **406,738** | **(25,051)** |
| Expenditures: | | | |
| Instruction | 190,844 | 182,695 | 8,149 |
| Student Support | 22,902 | 24,404 | (1,502) |
| Instructional Support | 19,084 | 20,337 | (1,253) |
| General Administration | 19,084 | 20,337 | (1,253) |
| School Administration | 19,084 | 40,337 | (21,253) |
| Central Services | 19,084 | 20,337 | (1,253) |
| Operations and Maintenance | 30,535 | 33,109 | (2,574) |
| Student Transportation Services | 30,535 | 32,639 | (2,104) |
| Food Service | 30,535 | 32,543 | (2,008) |
| Total Expenditures | 381,687 | **406,738** | **(25,051)** |
| 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, 2023

| | Title I | Title II A | Title IV A | ESSER | CCLC | Total | Budget* | Variance Over (Under) |
|---|---|---|---|---|---|---|---|---|
| Receipts: | | | | | | | | |
| Federal Aid | $ 90,247 | 17,131 | 14,512 | 42,223 | 56,434 | 220,547 | **669,302** | **(448,755)** |
| Expenditures: | | | | | | | | |
| Instruction | 90,239 | 17,127 | 7,232 | 306,036 | 59,083 | 479,717 | 349,472 | 130,245 |
| Instructional Support | 0 | 0 | 0 | 8,729 | 0 | 8,729 | 0 | 8,729 |
| General Administration | 0 | 0 | 0 | 586 | 0 | 586 | 0 | 586 |
| School Administration | 0 | 0 | 0 | 2,370 | 0 | 2,370 | 0 | 2,370 |
| Central Services | 0 | 0 | 0 | 1,894 | 0 | 1,894 | 0 | 1,894 |
| Operations and Maintenance | 0 | 0 | 0 | 18,712 | 0 | 18,712 | 250,000 | (231,288) |
| Student Transportation Services | 0 | 0 | 0 | 4,901 | 0 | 4,901 | 0 | 4,901 |
| Other Supplemental Services | 0 | 0 | 0 | 0 | 5,209 | 5,209 | 0 | 5,209 |
| Food Service Operations | 0 | 0 | 0 | 2,827 | 0 | 2,827 | 0 | 2,827 |
| Total Expenditures | 90,239 | 17,127 | 7,232 | 346,055 | 64,292 | 524,945 | **599,472** | **(74,527)** |
| Receipts Over (Under) Expenditures | 8 | 4 | 7,280 | (303,832) | (7,858) | (296,540) | | |
| Unencumbered Cash, Beginning | (5) | (4) | (7,280) | (47,416) | 0 | (54,705) | | |
| Prior Year Cancelled Uncumbrances | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Unencumbered Cash, Ending | $ **3** | **0** | **0** | **(351,248)** | **(7,858)** | **(351,245)** | | |

*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, 2023

| | Endow-ments/ Gifts Trust | Grants | Daycare | Totals | Budget* | Variance Over (Under) |
|---|---|---|---|---|---|---|
| Receipts: | | | | | | |
| Donations and Grants | $ 2,182 | 95,730 | 48,933 | 146,845 | 52,500 | 94,345 |
| Expenditures: | | | | | | |
| Instruction | 0 | 95,789 | 0 | 95,789 | 73,877 | 21,912 |
| Food Service Operations | 0 | 941 | 0 | 941 | 0 | 941 |
| Student Support Services | 1,270 | 0 | 0 | 1,270 | 0 | 1,270 |
| General Administration | 0 | 0 | 15,576 | 15,576 | 0 | 15,576 |
| Total Expenditures | 1,270 | 96,730 | 15,576 | 113,576 | **73,877** | **39,699** |
| Receipts Over (Under) Expenditures | 912 | (1,000) | 33,357 | 33,269 | | |
| Unencumbered Cash, Beginning | 22,490 | 21,377 | 0 | 43,867 | | |
| Unencumbered Cash, Ending | $ **23,402** | **20,377** | **33,357** | **77,136** | | |

* 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, 2023

| | Contingency Reserve | Textbook Rental and Student Material Revolving | Box Tops for Education | Knights of Columbus Special Education |
|---|---|---|---|---|
| Receipts: | | | | |
| Transfer from General | $ 49,164 | 0 | 0 | 0 |
| Donations | 0 | 0 | 79 | 2,656 |
| Fees | 0 | 12,228 | 0 | 0 |
| Total Receipts | 49,164 | 12,228 | 79 | 2,656 |
| Expenditures: | | | | |
| Instruction | 0 | 7,199 | 79 | 822 |
| Total Expenditures | 0 | 7,199 | 79 | 822 |
| Receipts Over (Under) Expenditures | 49,164 | 5,029 | 0 | 1,834 |
| Unencumbered Cash, Beginning | 115,836 | 19,703 | 5,097 | 10,779 |
| Unencumbered Cash, Ending | $ **165,000** | **24,732** | **5,097** | **12,613** |

**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, 2023

| | Hill Endowment | Hill Scholarship | GH Lippelmann Scholarship | GH Lippelmann Interest |
|---|---|---|---|---|
| Receipts: | | | | |
| Interest on Idle Funds | 0 | 7,225 | 0 | 14,005 |
| Donations | 0 | 0 | 0 | 0 |
| Total Receipts | 0 | 7,225 | 0 | 14,005 |
| Expenditures: | | | | |
| Fees | 0 | 0 | 0 | 0 |
| Scholarships | 0 | 2,150 | 0 | 4,550 |
| Total Expenditures | 0 | 2,150 | 0 | 4,550 |
| Receipts Over (Under) Expenditures | 0 | 5,075 | 0 | 9,455 |
| Unencumbered Cash, Beginning | 238,375 | 12,483 | 100,000 | 74,312 |
| Unencumbered Cash, Ending | **238,375** | **17,558** | **100,000** | **83,767** |

**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, 2023

| Fund | Beginning Cash Balance | Receipts | Disburse-ments | Ending Cash Balance |
|---|---|---|---|---|
| Student Organization Funds: | | | | |
| Junior-Senior High School: | | | | |
| Speech/Forensics Club | $ 313 | 0 | 210 | 103 |
| Activity Fee | (25) | 3,263 | 3,013 | 225 |
| Art Fees | 5 | 375 | 380 | 0 |
| Book Fees | 0 | 2,513 | 2,513 | 0 |
| Chromebook | (10) | 2,041 | 2,031 | 0 |
| Food Service | 0 | 36,329 | 36,329 | 0 |
| Industrial Arts Projects & Fees | 175 | 8,387 | 8,562 | 0 |
| NWKL | 5,656 | 13,242 | 14,363 | 4,535 |
| Technology Fee | (10) | 1,295 | 1,185 | 100 |
| Vo Ag | (20) | 672 | 652 | 0 |
| Band Club | 3,412 | 4,167 | 3,013 | 4,566 |
| Band Reed Fund | 235 | 397 | 240 | 392 |
| Book Fees | (25) | 2,513 | 2,488 | 0 |
| D-Club | 1,774 | 0 | 0 | 1,774 |
| Davis Memorial | 1,555 | 0 | 0 | 1,555 |
| Drama Club | 1,059 | 2,699 | 1,111 | 2,647 |
| FFA | 1,964 | 17,148 | 18,684 | 428 |
| Weight Room | 93 | 0 | 0 | 93 |
| Helping Hands | 1,882 | 0 | 0 | 1,882 |
| History Club | 17 | 0 | 0 | 17 |
| Hobbies Day | 140 | 231 | 0 | 371 |
| Junior High Cheer | 29 | 504 | 304 | 229 |
| Junior High Student Council | 235 | 236 | 200 | 271 |
| Miscellaneous | 124 | 0 | 0 | 124 |
| Music Club | 8,644 | 9,655 | 10,314 | 7,985 |
| National Honor Society | 1,390 | 0 | 385 | 1,005 |
| Science Club | 827 | 0 | 0 | 827 |
| Science Department | 10 | 764 | 99 | 675 |
| Senior High Student Council | 2,401 | 2,173 | 1,747 | 2,827 |
| Senior High P.E. | 6 | 0 | 0 | 6 |
| Shooting Sports | 3,008 | 10,310 | 6,565 | 6,753 |
| Spanish Club | 363 | 0 | 0 | 363 |
| Student Activities | 8,746 | 5,749 | 152 | 14,343 |
| Yearbook | 5,726 | 5,625 | 6,220 | 5,131 |
| 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 | 1,925 | 0 | 0 | 1,925 |
| Class of 2022 | 53 | 0 | 0 | 53 |
| Class of 2023 | 1,896 | 0 | 719 | 1,177 |
| Class of 2024 | 6,564 | 340 | 6,162 | 742 |
| Class of 2025 | 993 | 4,603 | 2,613 | 2,983 |
| Class of 2026 | 1,788 | 1,672 | 170 | 3,290 |
| Class of 2027 | 1,130 | 838 | 0 | 1,968 |
| Concessions | 8,557 | 27,280 | 28,131 | 7,706 |
| Weight Club | 214 | 0 | 0 | 214 |
| Tech Club | 195 | 0 | 0 | 195 |
| Vo-Ag Class | 186 | 0 | 0 | 186 |
| A/V Communications | 990 | 0 | 0 | 990 |

(Continued)

**UNIFIED SCHOOL DISTRICT NO. 294** SCHEDULE 3

Oberlin, Kansas

**Agency Funds**

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2023

| Fund | | Beginning Cash Balance | Receipts | Disburse-ments | Ending Cash Balance |
|---|---|---|---|---|---|
| Industrial Arts Class | $ | 2,484 | 205 | 0 | 2,689 |
| Applied Math Class | | 0 | 903 | 99 | 804 |
| Art Class | | 189 | 0 | 5 | 184 |
| Cheerleading | | (168) | 8,104 | 7,021 | 915 |
| Cross Country | | 936 | 303 | 306 | 933 |
| Banner Program | | 4,510 | 3,575 | 4,134 | 3,951 |
| 8th Grade Topeka Trip | | 10,770 | 0 | 4,331 | 6,439 |
| Junior High Volleyball | | 504 | 1,000 | 570 | 934 |
| Junior High Football | | 111 | 661 | 640 | 132 |
| Junior High Track | | 6 | 0 | 0 | 6 |
| Junior High Girls Basketball | | 0 | 628 | 612 | 16 |
| Junior High Wrestling | | 0 | 65 | 0 | 65 |
| Senior High Boys Basketball | | 1,003 | 702 | 984 | 721 |
| Senior High Football | | 1,222 | 2,984 | 3,136 | 1,070 |
| Senior High Girls Basketball | | 609 | 880 | 1,457 | 32 |
| Senior High Golf | | 120 | 733 | 819 | 34 |
| Senior High Track | | 258 | 1,128 | 1,229 | 157 |
| Senior High Volleball | | 758 | 1,721 | 1,160 | 1,319 |
| Senior High Wrestling | | 62 | 790 | 540 | 312 |
| Subtotal Junior-Senior High School | | 100,861 | 189,403 | 185,598 | 104,666 |
| Elementary School: | | | | | |
| Book Fee | | 0 | 3,125 | 2,825 | 300 |
| Food Service | | 0 | 47,559 | 48,436 | (877) |
| Music | | 54 | 780 | 834 | 0 |
| Physical Education | | 2,549 | 0 | 1,329 | 1,220 |
| Helping Hands | | 270 | 0 | 0 | 270 |
| Redesign | | 289 | 0 | 0 | 289 |
| Cullen Memorial | | 6,907 | 0 | 421 | 6,486 |
| Instrument Rental | | 0 | 250 | 50 | 200 |
| Student Activities | | 13,449 | 6,135 | 10,724 | 8,860 |
| Total Student Organization Funds | | 124,379 | 247,252 | 250,217 | 121,414 |
| Other Agency Funds: | | | | | |
| Faculty | | 769 | 1,931 | 393 | 2,307 |
| Jennings Trust Clearing | | 26 | 0 | 0 | 26 |
| Payroll Clearing | | 0 | 0 | 0 | 0 |
| Sales Tax Collections | | 746 | 5,692 | 5,636 | 802 |
| Total Agency Funds | $ | **125,920** | **254,875** | **256,246** | **124,549** |

**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, 2023

| 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 | $ 14,597 | 0 | 29,032 | 34,954 | 8,675 | 0 | 8,675 |
| Junior/Senior High School Library | 1,641 | 0 | 51 | 0 | 1,692 | 0 | 1,692 |
| Elementary Library | 8,843 | 0 | 2,674 | 5,589 | 5,928 | 0 | 5,928 |
| Total District Activity Funds | $ **25,081** | **0** | **31,757** | **40,543** | **16,295** | **0** | **16,295** |