

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, 2021

MAPES & MILLER LLP

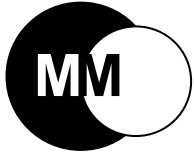
Certified Public Accountants

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, 2021

TABLE OF CONTENTS

	Page
<u>Number</u>	
Independent Auditor's Report	1
<u>FINANCIAL SECTION</u>	
STATEMENT 1	
Summary of Receipts, Expenditures, and Unencumbered Cash	3
Composition of Cash	4
Notes to the Financial Statement	5
<u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
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	28
Knights of Columbus Special Education	28
Hill Endowment	29
Hill Scholarship	29
GH Lippelmann Scholarship	30
GH Lippelmann Interest	30
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	31
SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	33



Mapes & Miller LLP

Certified Public Accountants

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

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

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 294, Oberlin, Kansas, as of June 30, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas, as of June 30, 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* described in Note 1.

Other Matters

Supplementary Information

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

Mapes & Miller, LLP

Certified Public Accountants

Norton, Kansas
December 12, 2022

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

STATEMENT 1
Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 1,509	0	3,140,346	3,141,855	0	339,480	339,480
Supplemental General	115,663	0	909,134	925,250	99,547	110	99,657
Special Purpose Funds:							
Preschool-Aged At-Risk	19,702	0	45,021	37,000	27,723	203	27,926
At Risk K-12	146,066	0	31,850	144,066	33,850	0	33,850
Capital Outlay	985,382	6,991	531,261	382,958	1,140,676	189,357	1,330,033
Driver Training	27,298	0	17,217	17,840	26,675	1,472	28,147
Food Service	62,966	0	402,842	330,200	135,608	227	135,835
Professional Development	26,371	1,200	62,119	28,184	61,506	0	61,506
Special Education	148,255	0	470,670	571,527	47,398	0	47,398
Career and Postsecondary Education	127,201	0	104,091	102,764	128,528	6,836	135,364
KPERS Special Retirement Contribution	0	0	347,888	347,888	0	0	0
Federal Funds	(29,661)	1,788	370,032	442,005	(99,846)	54,591	(45,255)
Gifts and Grants	36,535	0	63,800	72,304	28,031	666	28,697
Contingency Reserve	100,932	0	22,000	0	122,932	0	122,932
Textbook Rental and Student Material Revolving	1,624	0	15,702	2,789	14,537	242	14,779
Box Tops for Education	5,398	0	56	101	5,353	0	5,353
Knights of Columbus Special Education	9,095	0	2,276	1,051	10,320	0	10,320
District Activity Funds	17,903	0	27,750	23,549	22,104	0	22,104
Trust Funds:							
Hill Endowment	238,375	0	0	0	238,375	0	238,375
Hill Scholarship	14,650	0	267	1,200	13,717	0	13,717
GH Lippelmann Scholarship	100,000	0	0	0	100,000	0	100,000
GH Lippelmann Interest	66,543	0	7,371	2,800	71,114	0	71,114
Total Reporting Entity (Excluding Agency Funds)	\$ <u>2,221,807</u>	<u>9,979</u>	<u>6,571,693</u>	<u>6,575,331</u>	<u>2,228,148</u>	<u>593,184</u>	<u>2,821,332</u>

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, 2021

STATEMENT 1

Page 2

The Bank, Oberlin, Kansas	
NOW Accounts	\$ 2,231,842
FNB Bank, Oberlin, Kansas	
NOW Accounts	250,880
Certificates of Deposit	<u>438,375</u>
Total	2,921,097
Agency Funds per Schedule 3	<u>(99,765)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u><u>2,821,332</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Notes to the Financial Statement

June 30, 2021

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, 2021:

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

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

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

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

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

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended in this manner for the year ended June 30, 2021.

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

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

Reimbursed Expenditures

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary

comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

Cash Violation. K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is no commitments or indebtedness should be incurred unless there is available cash in the fund. The Title I, 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, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$2,921,097 and the bank balance was \$2,915,818. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$2,415,818 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, 2021, 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 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 \$347,888 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 \$3,831,383. 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 nonemployer 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.

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:

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

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

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

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

As of June 30, 2021 the District had no faculty members approved for early retirement, therefore, no liability for early retirement has been calculated.

Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

6. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance. During the year ended June 30, 2021, 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	\$ 461,580
General	Preschool-Aged At-Risk	K.S.A. 72-5167	44,410
General	At-Risk (K-12)	K.S.A. 72-5167	31,850
General	Driver Training	K.S.A. 72-5167	15,000
General	Career and Postsecondary Education	K.S.A. 72-5167	100,000
General	Professional Development	K.S.A. 72-5167	60,000
General	Contingency Reserve	K.S.A. 72-5167	22,000
Supplemental General	Food Service	K.S.A. 72-5143	60,868

8. In-Substance Receipt in Transit

The District received \$187,989 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.

9. Operating Leases

Integrated Mailing System On March 1, 2017, Unified School District No. 294 entered into an agreement with Pitney Bowes, Inc. for the lease of an integrated mailing system located at the administrative office. The agreement is effective as of March 1, 2017 and calls for quarterly payments of \$288 through March 1, 2022. Payments totaling \$1,152 were made during the year ended June 30, 2021. The amounts due under this agreement in future periods are as follows:

Year	Payment
2021-22	<u>864</u>

10. COVID-19

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

11. CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$156,479 during 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

12. 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, 2021**

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

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	\$ 3,148,041	(17,819)	13,626	3,143,848	3,141,855	(1,993)
Supplemental General	951,318	(5,246)	0	946,072	925,250	(20,822)
Special Purpose Funds:						
At Risk 4 Year Old	37,000	0	0	37,000	37,000	0
At Risk K-12	385,000	0	0	385,000	144,066	(240,934)
Capital Outlay	1,343,465	0	0	1,343,465	382,958	(960,507)
Driver Training	23,350	0	0	23,350	17,840	(5,510)
Food Service	330,200	0	0	330,200	330,200	0
Professional Development	36,619	0	0	36,619	28,184	(8,435)
Special Education	603,260	0	0	603,260	571,527	(31,733)
Career and Postsecondary Education	138,350	0	0	138,350	102,764	(35,586)
KPERS Special Retirement Contribution	430,783	0	0	430,783	347,888	(82,895)
Federal Funds	178,715	0	0	178,715	442,005	*
Gifts and Grants	85,000	0	0	85,000	72,304	*

* Exempt from Budget Law

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 1

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Equalization Aid	\$ 2,744,460	2,717,359	27,101
Special Education State Aid	378,634	430,682	(52,048)
Mineral Production	3,626	0	3,626
Reimbursed Expenses	<u>13,626</u>	<u>0</u>	<u>13,626</u>
 Total Receipts	 <u>3,140,346</u>	 <u>3,148,041</u>	 <u>(7,695)</u>
Expenditures:			
Instruction	1,127,849	1,244,768	(116,919)
Student Support Services	123,662	73,850	49,812
Instructional Support Staff	36,817	116,383	(79,566)
General Administration	267,905	180,680	87,225
School Administration	263,062	239,404	23,658
Central Services	142,140	67,774	74,366
Operations and Maintenance	232,981	109,500	123,481
Student Transportation Services	212,599	245,199	(32,600)
Transfer to Contingency Reserve	22,000	0	22,000
Transfer to Special Education	461,580	450,000	11,580
Transfer to Driver Training	15,000	10,000	5,000
Transfer to Career and Postsecondary Education	100,000	45,483	54,517
Transfer to Professional Development	60,000	15,000	45,000
Transfer to At-Risk (K-12)	31,850	300,000	(268,150)
Transfer to Preschool-Aged At-Risk	44,410	50,000	(5,590)
Adjustment to Comply with Legal Max	<u>0</u>	<u>(17,819)</u>	<u>17,819</u>
 Legal General Fund Budget	 3,141,855	 3,130,222	 11,633
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>13,626</u>	<u>(13,626)</u>
 Total Expenditures	 <u>3,141,855</u>	 <u>3,143,848</u>	 <u>(1,993)</u>
Receipts Over (Under) Expenditures	(1,509)		
Unencumbered Cash, Beginning	<u>1,509</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 2

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 18,043	18,291	(248)
Current Tax	818,987	830,617	(11,630)
Delinquent Tax	10,338	10,987	(649)
Motor Vehicle Tax	56,834	50,453	6,381
Recreational Vehicle Tax	1,831	1,469	362
Commercial Vehicle Tax	3,101	3,489	(388)
Total Receipts	909,134	915,306	(6,172)
Expenditures:			
Instruction	616,900	343,269	273,631
Instructional Support Staff	0	12,000	(12,000)
General Administration	0	12,000	(12,000)
School Administration	0	18,000	(18,000)
Central Services	31,209	32,000	(791)
Operations and Maintenance	216,273	179,249	37,024
Transfer to Driver Training	0	10,000	(10,000)
Transfer to Food Service	60,868	60,000	868
Transfer to Special Education	0	124,800	(124,800)
Transfer to Career and Postsecondary Education	0	65,000	(65,000)
Transfer to Professional Development	0	10,000	(10,000)
Transfer to At Risk (K-12)	0	85,000	(85,000)
Adjustment to Comply with Legal Max	0	(5,246)	5,246
Total Expenditures	925,250	946,072	(20,822)
Receipts Over (Under) Expenditures	(16,116)		
Unencumbered Cash, Beginning	115,663		
Unencumbered Cash, Ending	\$ 99,547		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 3

Preschool-Aged At-Risk

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	611	0	611
Transfer from General	<u>44,410</u>	<u>50,000</u>	<u>(5,590)</u>
Total Receipts	<u>45,021</u>	<u>50,000</u>	<u>(4,979)</u>
Expenditures:			
Instruction	203	0	203
Student Support Services	<u>36,797</u>	<u>37,000</u>	<u>(203)</u>
Total Expenditures	<u>37,000</u>	<u>37,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	8,021		
Unencumbered Cash, Beginning	<u>19,702</u>		
Unencumbered Cash, Ending	\$ <u>27,723</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

At Risk (K-12) Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

SCHEDULE 2

Page 4

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Supplemental General	\$ 0	85,000	(85,000)
Transfer from General	<u>31,850</u>	<u>300,000</u>	<u>(268,150)</u>
Total Receipts	<u>31,850</u>	<u>385,000</u>	<u>(353,150)</u>
Expenditures:			
Instruction	144,066	372,500	(228,434)
Student Support Services	<u>0</u>	<u>12,500</u>	<u>(12,500)</u>
Total Expenditures	<u>144,066</u>	<u>385,000</u>	<u>(240,934)</u>
Receipts Over (Under) Expenditures	(112,216)		
Unencumbered Cash, Beginning	<u>146,066</u>		
Unencumbered Cash, Ending	\$ <u>33,850</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 5

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 9,964	2,336	7,628
Current Tax	457,396	427,802	29,594
Delinquent Tax	5,373	5,966	(593)
Motor Vehicle Tax	29,682	26,308	3,374
Recreational Vehicle Tax	972	766	206
Commerical Vehicle Tax	1,688	1,820	(132)
Interest on Idle Funds	3,617	0	3,617
Other Revenue - Local Sources	<u>22,569</u>	<u>0</u>	<u>22,569</u>
Total Receipts	<u>531,261</u>	<u>464,998</u>	<u>66,263</u>
Expenditures:			
Instruction	31,965	700,293	(668,328)
Student Support Services	0	165,000	(165,000)
General Administration	288	0	288
School Administration	2,095	19,106	(17,011)
Central Services	0	20,000	(20,000)
Operations and Maintenance	10,483	364,066	(353,583)
Transportation	58,000	7,500	50,500
Facilities Acquisition and Construction	<u>280,127</u>	<u>67,500</u>	<u>212,627</u>
Total Expenditures	<u>382,958</u>	<u>1,343,465</u>	<u>(960,507)</u>
Receipts Over (Under) Expenditures	148,303		
Unencumbered Cash, Beginning	985,382		
Prior Year Cancelled Encumbrances	<u>6,991</u>		
Unencumbered Cash, Ending	\$ <u>1,140,676</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 6

Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	\$ 2,142	1,875	267
Other Revenue - Local Sources	75	0	75
Transfer from Supplemental General	0	10,000	(10,000)
Transfer from General	<u>15,000</u>	<u>10,000</u>	<u>5,000</u>
Total Receipts	<u>17,217</u>	<u>21,875</u>	<u>(4,658)</u>
Expenditures:			
Instruction	17,840	22,850	(5,010)
Operations & Maintenance	<u>0</u>	<u>500</u>	<u>(500)</u>
Total Expenditures	<u>17,840</u>	<u>23,350</u>	<u>(5,510)</u>
Receipts Over (Under) Expenditures	(623)		
Unencumbered Cash, Beginning	27,298		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>26,675</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 7

Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	\$ 314,987	134,892	180,095
State Aid	3,292	1,849	1,443
Food Service	22,553	100,645	(78,092)
Miscellaneous	1,142	1,500	(358)
Transfer from Supplemental General	60,868	60,000	868
Total Receipts	402,842	298,886	103,956
Expenditures:			
Operations and Maintenance	19,956	8,100	11,856
Food Service Operations	310,244	322,100	(11,856)
Total Expenditures	330,200	330,200	0
Receipts Over (Under) Expenditures	72,642		
Unencumbered Cash, Beginning	62,966		
Unencumbered Cash, Ending	\$ 135,608		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

SCHEDULE 2
Page 8

	Actual	Budget	Variance Over (Under)
Receipts:			
State Source	\$ 2,119	3,945	(1,826)
Transfer from General	60,000	15,000	45,000
Transfer from Supplemental General	<u>0</u>	<u>10,000</u>	<u>(10,000)</u>
Total Receipts	<u>62,119</u>	<u>28,945</u>	<u>33,174</u>
Expenditures:			
Instructional Support Staff	28,134	36,619	(8,485)
Other Supplemental Service	<u>50</u>	<u>0</u>	<u>50</u>
Total Expenditures	<u>28,184</u>	<u>36,619</u>	<u>(8,435)</u>
Receipts Over (Under) Expenditures	33,935		
Unencumbered Cash, Beginning	26,371		
Prior Year Cancelled Encumbrances	<u>1,200</u>		
Unencumbered Cash, Ending	\$ <u><u>61,506</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

SCHEDULE 2
Page 9

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	\$ 9,090	10,532	(1,442)
Transfer from General	461,580	450,000	11,580
Transfer from Supplemental General	<u>0</u>	<u>124,800</u>	<u>(124,800)</u>
Total Receipts	<u>470,670</u>	<u>585,332</u>	<u>(114,662)</u>
Expenditures:			
Instruction	4,363	580,500	(576,137)
Student Support Services	550,748	0	550,748
Student Transportation Services	<u>16,416</u>	<u>22,760</u>	<u>(6,344)</u>
Total Expenditures	<u>571,527</u>	<u>603,260</u>	<u>(31,733)</u>
Receipts Over (Under) Expenditures	(100,857)		
Unencumbered Cash, Beginning	<u>148,255</u>		
Unencumbered Cash, Ending	\$ <u><u>47,398</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

SCHEDULE 2
Page 10

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 2,167	0	2,167
Federal Aid	1,924	0	1,924
Transfer from General	100,000	45,483	54,517
Transfer from Supplemental General	<u>0</u>	<u>65,000</u>	<u>(65,000)</u>
 Total Receipts	 <u>104,091</u>	 <u>110,483</u>	 <u>(6,392)</u>
Expenditures:			
Instruction	96,515	128,950	(32,435)
Operations and Maintenance	<u>6,249</u>	<u>9,400</u>	<u>(3,151)</u>
 Total Expenditures	 <u>102,764</u>	 <u>138,350</u>	 <u>(35,586)</u>
Receipts Over (Under) Expenditures	1,327		
Unencumbered Cash, Beginning	<u>127,201</u>		
Unencumbered Cash, Ending	\$ <u>128,528</u>		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

SCHEDULE 2
Page 11

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	\$ 347,888	430,783	(82,895)
Expenditures:			
Instruction	236,256	288,271	(52,015)
Student Support	17,559	21,928	(4,369)
Instructional Support	14,257	18,041	(3,784)
General Administration	16,690	23,804	(7,114)
School Administration	18,474	24,097	(5,623)
Central Services	6,337	3,210	3,127
Operations and Maintenance	13,662	20,565	(6,903)
Student Transportation Services	18,316	27,657	(9,341)
Food Service	6,337	3,210	3,127
Total Expenditures	<u>347,888</u>	<u>430,783</u>	<u>(82,895)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2021

SCHEDULE 2
Page 12

	Title I 19-20	Title I 20-21	Title II A 19-20	Title II A 20-21	Title IV A 18-19	Title IV A 19-20	Title IV A 20-21	ESSER	SPARK	Small Rural Schools	Total	Budget*	Variance Over (Under)
Receipts:													
Federal Aid	\$ 12,303	85,508	5,534	16,721	0	5,860	7,084	58,906	156,479	21,637	370,032	209,547	160,485
Expenditures:													
Instruction	0	85,560	5,534	15,116	8,916	0	8,872	85,134	63,351	15,038	287,521	151,110	136,411
Student Support Services	0	0	0	0	0	0	0	5,531	15,478	0	21,009	2,500	18,509
Instructional Support Staff	0	0	0	0	0	0	0	0	0	0	0	20,000	(20,000)
School Administration	0	0	0	0	0	0	0	0	13,769	0	13,769	1,605	12,164
Operations and Maintenance	0	0	0	0	0	0	0	39,191	55,286	0	94,477	0	94,477
Food Service Operations	0	0	0	0	0	0	0	16,634	8,595	0	25,229	0	25,229
Central Services	0	0	0	0	0	0	0	0	0	0	0	3,500	(3,500)
Total Expenditures	0	85,560	5,534	15,116	8,916	0	8,872	146,490	156,479	15,038	442,005	178,715	263,290
Receipts Over (Under) Expenditures	12,303	(52)	0	1,605	(8,916)	5,860	(1,788)	(87,584)	0	6,599	(71,973)		
Unencumbered Cash, Beginning	(12,303)	0	0	(1,605)	8,916	(5,860)	0	(12,210)	0	(6,599)	(29,661)		
Prior Year Cancelled Uncumbrances	0	0	0	0	0	0	1,788	0	0	0	1,788		
Unencumbered Cash, Ending	\$ 0	(52)	0	0	0	0	0	(99,794)	0	0	(99,846)		

*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, 2021

SCHEDULE 2
Page 13

	Endow- ments/ Gifts Trust	Grants	Totals	Budget*	Variance Over (Under)
Receipts:					
Donations and Grants	\$ 1,781	62,019	63,800	50,000	13,800
Expenditures:					
Instruction	0	52,965	52,965	50,000	2,965
Food Service Operations	0	3,500	3,500	0	3,500
Student Support Services	5,462	0	5,462	0	5,462
Building Improvements	0	10,377	10,377	35,000	(24,623)
Total Expenditures	5,462	66,842	72,304	85,000	(12,696)
Receipts Over (Under) Expenditures	(3,681)	(4,823)	(8,504)		
Unencumbered Cash, Beginning	23,287	13,248	36,535		
Unencumbered Cash, Ending	\$ 19,606	8,425	28,031		

* 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, 2021

SCHEDULE 2

Page 14

	Contingency Reserve	Textbook Rental and Student Material Revolving
Receipts:		
Transfer from General	\$ 22,000	0
Fees	<u>0</u>	<u>15,702</u>
Total Receipts	<u>22,000</u>	<u>15,702</u>
Expenditures:		
Transfer to Special Education	0	0
Instruction	<u>0</u>	<u>2,789</u>
Total Expenditures	<u>0</u>	<u>2,789</u>
Receipts Over (Under) Expenditures	0	12,913
Unencumbered Cash, Beginning	<u>100,932</u>	<u>1,624</u>
Unencumbered Cash, Ending	\$ <u><u>100,932</u></u>	<u><u>14,537</u></u>

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

SCHEDULE 2

Page 15

	Box Tops for Education	Knights of Columbus Special Education
Receipts:		
Donations	\$ <u>56</u>	<u>2,276</u>
Expenditures:		
Instruction	<u>101</u>	<u>1,051</u>
Receipts Over (Under) Expenditures	(45)	1,225
Unencumbered Cash, Beginning	<u>5,398</u>	<u>9,095</u>
Unencumbered Cash, Ending	\$ <u>5,353</u>	<u>10,320</u>

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

SCHEDULE 2

Page 16

	<u>Hill Endowment</u>	<u>Hill Scholarship</u>
Receipts:		
Interest on Idle Funds	\$ <u>0</u>	<u>267</u>
Expenditures:		
Scholarships	<u>0</u>	<u>1,200</u>
Receipts Over (Under) Expenditures	0	(933)
Unencumbered Cash, Beginning	<u>238,375</u>	<u>14,650</u>
Unencumbered Cash, Ending	\$ <u>238,375</u>	<u>13,717</u>

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

SCHEDULE 2

Page 17

	GH Lippelmann Scholarship	GH Lippelmann Interest
Receipts:		
Interest on Idle Funds	\$ 0	7,371
Donations	0	0
Total Receipts	0	7,371
Expenditures:		
Fees	0	0
Scholarships	0	2,800
Total Expenditures	0	2,800
Receipts Over (Under) Expenditures	0	4,571
Unencumbered Cash, Beginning	100,000	66,543
Unencumbered Cash, Ending	\$ <u>100,000</u>	<u>71,114</u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior-Senior High School:				
Speech/Forensics Club	\$ 19	439	65	393
Band Club	3,959	162	436	3,685
Bank Reed Fund	0	370	160	210
Book Fees	0	2,550	2,450	100
D-Club	1,774	0	0	1,774
Davis Memorial	1,555	0	0	1,555
Drama Club	1,122	1,521	1,103	1,540
FFA	4,759	6,074	6,267	4,566
Weight Room	483	0	0	483
Helping Hands	1,812	70	0	1,882
History Club	18	0	1	17
Junior High Cheer	29	0	0	29
Junior High Student Council	210	5	60	155
Miscellaneous	124	0	0	124
Music Club	7,880	6,373	7,206	7,047
National Honor Society	1,097	293	0	1,390
Science Club	827	0	0	827
Science Department	10	0	0	10
Senior High Student Council	3,758	2,436	4,060	2,134
Senior High P.E.	6	0	0	6
Spanish Club	163	0	0	163
Student Activities	9,766	487	780	9,473
Yearbook	6,317	5,810	11,011	1,116
Class of 2016	1,200	0	0	1,200
Class of 2018	1,566	0	0	1,566
Class of 2019	523	0	523	0
Class of 2020	1,003	0	472	531
Class of 2021	5,273	0	3,001	2,272
Class of 2022	3,014	2,194	4,572	636
Class of 2023	1,935	0	41	1,894
Class of 2024	2,448	2,689	1,091	4,046
Class of 2025	0	529	0	529
Class of 2026	0	153	0	153
Concessions	11,983	11,459	13,238	10,204
Weight Club	45	0	0	45
Tech Club	195	0	0	195
Vo-Ag Class	186	0	0	186
A/V Communications	1,466	0	0	1,466

(Continued)

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Industrial Arts Class	\$ 538	1,696	0	2,234
Art Class	217	185	90	312
Cheerleading	1,238	1,918	2,688	468
Cross Country	595	195	194	596
Banner Program	8,008	4,152	7,756	4,404
8th Grade Topeka Trip	6,770	0	0	6,770
Junior High Volleyball	417	99	12	504
Junior High Football	66	45	0	111
Junior High Track	256	0	0	256
Senior High Boys Basketball	32	1,869	514	1,387
Senior High Football	185	260	55	390
Senior High Girls Basketball	766	776	1,351	191
Senior High Golf	180	50	0	230
Senior High Track	191	592	379	404
Senior High Volleyball	405	799	621	583
Senior High Wrestling	177	240	387	30
Subtotal Junior-Senior High School	96,566	56,490	70,584	82,472
Elementary School:				
Music	9	328	301	36
Physical Education	2,549	0	0	2,549
Helping Hands	270	0	0	270
Redesign	800	0	511	289
Student Activities	8,805	5,432	2,668	11,569
Total Student Organization Funds	108,999	62,250	74,064	97,185
Other Agency Funds:				
Faculty	664	1,230	1,125	769
Jennings Trust Clearing	26	0	0	26
Payroll Clearing	1,170	5,144	5,411	903
Sales Tax Collections	294	2,441	1,853	882
Total Agency Funds	\$ 111,153	71,065	82,453	99,765

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, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior/Senior High School Athletics	\$ 8,140	0	27,659	23,549	12,250	0	12,250
Junior/Senior High School Library	1,552	0	83	0	1,635	0	1,635
Elementary Library	8,211	0	8	0	8,219	0	8,219
 Total District Activity Funds	 \$ <u>17,903</u>	 <u>0</u>	 <u>27,750</u>	 <u>23,549</u>	 <u>22,104</u>	 <u>0</u>	 <u>22,104</u>