UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
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For the Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 274 Oakley, Kansas
Oakley, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 274 Oakley, Kansas**, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District 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.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated October 14, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

AdamsBrown, LLC

AdamsBrown, LLC
Certified Public Accountants
Larned, Kansas

November 10, 2025

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ 1	-	4,480,411	4,480,412	**-**	39,540	**39,540**
Supplemental General Fund	112,524	-	1,385,455	1,497,979	**-**	61,794	**61,794**
Special Purpose Funds							
Pre-School Aged At-Risk Fund	-	-	46,839	46,839	**-**	1,815	**1,815**
At-Risk Fund	68,453	-	631,079	611,366	**88,166**	46,629	**134,795**
Bilingual Education Fund	3,293	15	8,794	2,059	**10,043**	-	**10,043**
Capital Outlay Fund	338,179	-	526,994	500,329	**364,844**	162,871	**527,715**
Driver Training Fund	6,637	-	7,540	6,183	**7,994**	-	**7,994**
Food Service Fund	120,000	-	424,943	424,943	**120,000**	541	**120,541**
Professional Development Fund	604	-	10,856	7,636	**3,824**	650	**4,474**
Special Education Fund	300,000	-	837,791	830,921	**306,870**	1,071	**307,941**
Career and Postsecondary Education Fund	-	1,005	80,822	81,827	**-**	7,549	**7,549**
Gifts and Grants Fund	5,149	-	5,874	5,874	**5,149**	-	**5,149**
KPERS Special Retirement Fund	-	-	408,993	408,993	**-**	-	**-**
Contingency Reserve Fund	204,441	-	203,977	-	**408,418**	-	**408,418**
Textbook Rental Fund	16,704	-	28,828	6,679	**38,853**	730	**39,583**
Recreation Commission Fund	37,535	-	119,200	156,735	**-**	-	**-**
Recreation Commission Benefits Fund	-	-	26,983	26,983	**-**	-	**-**
Title I Fund	-	-	73,483	73,483	**-**	4,579	**4,579**
Title II-A Fund	-	-	12,665	12,665	**-**	1,625	**1,625**
Title IV Fund	-	-	13,689	13,689	**-**	-	**-**
REAP Grant Fund	-	-	42,135	42,135	**-**	-	**-**
Perkins Reserve Fund	329	-	1,445	1,774	**-**	-	**-**
Miscellaneous Grant Fund	791	-	1,680	1,140	**1,331**	1,067	**2,398**
Memorial Fund	-	-	4,000	4,000	**-**	-	**-**
KDHE COVID Test Grant Fund	-	-	5,923	5,923	**-**	-	**-**
Pandemic Relief Grant Fund	6,255	-	-	6,255	**-**	-	**-**
ESSER III Grant Fund	(30,888)	-	225,928	195,040	**-**	-	**-**
District Activity Funds	81,446	-	223,506	216,810	**88,142**	-	**88,142**
Trust Fund							
Special Services Fund	443	-	600	830	**213**	200	**413**
Total Reporting Entity (Excluding Agency Funds)	$ 1,271,896	1,020	9,840,433	9,669,502	**1,443,847**	330,661	**1,774,508**

Composition of Cash		
Checking Accounts	$	**129,647**
NOW Accounts		**1,565,285**
Savings Accounts		**24,886**
Petty Cash		**2,500**
Certificates of Deposit		**117,129**
Total Cash		**1,839,447**
Agency Funds per Schedule 3		**(64,939)**
Total Reporting Entity (Excluding Agency Funds)	$	**1,774,508**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 274 Oakley, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Oakley Recreation Commission

The District's Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2025.

Regulatory Basis Fund Types

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

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

Trust Fund – fund 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 – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and

liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Reimbursements
A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), 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:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

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

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing 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 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, REAP Grant Fund, Perkins Reserve Fund, Miscellaneous Grant Fund, Memorial Fund, KDHE COVID Test Grant Fund, Pandemic Relief Grant Fund, ESSER III Grant Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 274 Oakley, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate 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 K.S.A. 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 does not use "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $1,839,447 and the bank balance was $1,928,290. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $368,909 was covered by federal depository insurance and $1,559,381 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. The District had no investments at June 30, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 274 Oakley, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 36,129
General Fund	At-Risk Fund	K.S.A. 72-5167	477,029
General Fund	Food Service Fund	K.S.A. 72-5167	19,697
General Fund	Special Education Fund	K.S.A. 72-5167	527,493
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	69,394
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	203,977
Supplemental General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5143	10,710
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	154,050
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	8,794
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	114,507
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	10,029
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	242,340
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-5143	3,653

NOTE 5 – LITIGATION

Unified School District No. 274 Oakley, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 274 Oakley, Kansas is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 129 participating members.

The District pays an annual premium to Kansas Association of School Boards Risk Management Services for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Risk Management Services will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each

insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services' management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 274 Oakley, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – RELATED PARTY TRANSACTIONS

Unified School District No. 274 Oakley, Kansas entered into a transaction with a board member. The District paid $15,088 for purchases from Oakley Farm & Home during the year ended June 30, 2025. A board member is part owner of the business.

NOTE 9 – DEFERRED COMPENSATION PLAN

Unified School District No. 274 Oakley, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 274 Oakley, Kansas 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue

Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $408,993 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $3,710,920. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year

ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 274 Oakley, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in 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.

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, 2025.

NOTE 12 –TERMINATION BENEFITS

Termination benefits are awarded to certified staff who are enrolled in KPERS and indicate their intention to end their employment by the statutory date for doing so in the year which they cease employment. The termination benefit amount is determined by years of service the employee has as of July 1, 2002. Half of the award amount shall be included in the employee's final paycheck and the second half at the time of the January payroll of the subsequent year. During the year ended June 30, 2025, compensation under this incentive was awarded to four employees in the amount of $26,500.

NOTE 13 – COMPENSATED ABSENCES

Paid Time Off
Full-time certified employees are granted 12 days of leave cumulative to a maximum of 62 days. At the end of each contract year every certified employee with accrued leave days over 50 will be compensated $60.00 for each of the days over 50. This payment was made with the last check of the contract year. Upon separation of employment employees are not paid for accumulated or unused leave.

Classified employees are credited with 4 to 17 days of paid leave, based on the number of months employed, on the first day of the fiscal year cumulative to a maximum of 120 days. At the end of each fiscal year employees shall be paid $60.00 a day for each day of unused leave above the 120 days. If an employee leaves the employment of the District for any reason, no payment will be made for unused leave, except for the $60.00 a day payment mentioned above. This payment was made with the last check of the contract year.

NOTE 14 – SUBSEQUENT EVENTS

On September 5, 2025, the District approved a finance lease for $150,900 for the purpose of providing funds to purchase an activity bus.

On August 11, 2025, the District passed a resolution authorizing and providing for the call of a bond election in the amount of $27,995,000. The bond issuance was approved by voters at the election that was held on November 4, 2025, pending official results.

NOTE 15 – LONG-TERM DEBT

Unified School District No. 274 Oakley, Kansas has the following type of long-term debt.

Lease Obligations
The District has entered into lease agreements for equipment with options to purchase at the expiration of the lease term. The leases contain a fiscal funding clause.

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Interest Rate	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									
Equipment (HVAC and Lights)	3.22%	3/20/2020	$ 2,075,392	6/1/2030	$ 1,331,315	-	204,684	**1,126,631**	42,868

Current maturities of long-term debt and interest for the next five years are as follows:

	YEAR					
	2026	2027	2028	2029	2030	**Total**
Principal						
Finance Leases	$ 211,275	218,078	225,100	232,348	239,830	**1,126,631**
Interest						
Finance Leases	36,277	29,474	22,452	15,204	7,722	**111,129**
Total Principal and Interest	$ **247,552**	**247,552**	**247,552**	**247,552**	**247,552**	**1,237,760**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 4,540,108	(59,696)	-	4,480,412	**4,480,412**	-
Supplemental General Fund	1,516,243	-	-	1,516,243	**1,497,979**	(18,264)
Special Purpose Funds						
Pre-School Aged At-Risk Fund	69,914	-	-	69,914	**46,839**	(23,075)
At-Risk Fund	657,353	-	-	657,353	**611,366**	(45,987)
Bilingual Education Fund	12,319	-	-	12,319	**2,059**	(10,260)
Capital Outlay Fund	906,898	-	-	906,898	**500,329**	(406,569)
Driver Training Fund	9,606	-	-	9,606	**6,183**	(3,423)
Food Service Fund	689,201	-	-	689,201	**424,943**	(264,258)
Professional Development Fund	23,104	-	-	23,104	**7,636**	(15,468)
Special Education Fund	1,064,024	-	-	1,064,024	**830,921**	(233,103)
Career and Postsecondary Education Fund	90,000	-	-	90,000	**81,827**	(8,173)
Gifts and Grants Fund	11,022	-	-	11,022	**5,874**	(5,148)
KPERS Special Retirement Fund	453,709	-	-	453,709	**408,993**	(44,716)
Recreation Commission Fund	170,000	-	-	170,000	**156,735**	(13,265)
Recreation Commission Benefits Fund	30,697	-	-	30,697	**26,983**	(3,714)

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Mineral Production Tax	$ 24,271	**19,190**	20,571	(1,381)
State Aid				
General State Aid	3,621,816	**4,024,926**	3,948,983	75,943
Special Education Aid	398,364	**436,295**	570,554	(134,259)
Total Receipts	4,044,451	**4,480,411**	4,540,108	(59,697)
Expenditures				
Instruction				
Salaries	1,195,165	**1,203,341**	1,293,394	(90,053)
Employee Benefits	105,126	**122,803**	132,342	(9,539)
Purchased Professional Services	15,912	**27,197**	16,000	11,197
Other Purchased Services	4,931	**4,334**	4,900	(566)
Supplies	158,144	**192,845**	189,000	3,845
Other	16,095	**11,278**	16,681	(5,403)
Student Support Services				
Salaries	62,991	**59,535**	58,153	1,382
Employee Benefits	4,782	**15,056**	4,450	10,606
Other Purchased Services	-	**48**	-	48
Supplies	2,465	**1,571**	500	1,071
Other	3,567	**2,427**	1,500	927
Instructional Support Staff				
Employee Benefits	14,149	**256**	15,000	(14,744)
Purchased Professional Services	-	**767**	-	767
Other Purchased Services	-	**-**	500	(500)
Supplies	-	**284**	6,000	(5,716)
General Administration				
Salaries	167,371	**193,970**	196,000	(2,030)
Employee Benefits	39,330	**46,859**	40,925	5,934
Purchased Professional Services	37,500	**38,787**	40,000	(1,213)
Other Purchased Services	189,274	**214,002**	212,210	1,792
Supplies	4,497	**11,942**	5,000	6,942
Other	22,281	**23,769**	23,000	769
School Administration				
Salaries	314,367	**322,655**	321,970	685
Employee Benefits	23,525	**37,426**	24,671	12,755
Other Purchased Services	-	**818**	1,500	(682)
Supplies	-	**-**	7,500	(7,500)
Other	610	**584**	1,000	(416)
Central Services				
Salaries	29,304	**31,401**	31,000	401
Employee Benefits	$ 1,082	**8,918**	2,382	6,536

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Operations and Maintenance				
Salaries	$ 148,783	**194,658**	207,238	(12,580)
Employee Benefits	13,460	**51,637**	16,445	35,192
Purchased Professional Services	33	**512**	200	312
Purchased Property Services	75,450	**135,020**	91,500	43,520
Other Purchased Services	1,428	**1,444**	4,400	(2,956)
Supplies	4,434	**5,768**	6,300	(532)
Property (Equip and Furn)	-	**3,720**	-	3,720
Transportation Supervision				
Salaries	29,161	**6,732**	6,000	732
Employee Benefits	12,683	**4,851**	10,500	(5,649)
Vehicle Operating Services				
Salaries	57,550	**50,884**	61,000	(10,116)
Employee Benefits	2,450	**4,648**	12,667	(8,019)
Other Purchased Services	20,285	**18,219**	25,000	(6,781)
Supplies	41,366	**30,032**	44,178	(14,146)
Other	1,774	**2,277**	2,000	277
Vehicle and Maintenance Services				
Salaries	16,403	**16,913**	37,400	(20,487)
Employee Benefits	612	**4,495**	2,863	1,632
Purchased Property Services	36,322	**41,682**	40,000	1,682
Supplies	-	**-**	1,600	(1,600)
Property (Equip and Furn)	-	**-**	2,000	(2,000)
Other	1,530	**328**	-	328
Other Transportation Services				
Purchased Property Services	-	**-**	37,000	(37,000)
Other	-	**-**	2,000	(2,000)
Operating Transfers				
To Pre-School Aged At-Risk Fund	-	**36,129**	-	36,129
To At-Risk Fund	337,334	**477,029**	443,685	33,344
To Capital Outlay Fund	-	**-**	60,000	(60,000)
To Food Service Fund	93,849	**19,697**	120,000	(100,303)
To Special Education Fund	657,834	**527,493**	570,554	(43,061)
To Career and Postsecondary Ed. Fund	79,242	**69,394**	90,000	(20,606)
To Contingency Reserve Fund	-	**203,977**	-	203,977
Adjustment to Comply With Legal Max	-	**-**	(59,696)	59,696
Total Expenditures	4,044,451	**4,480,412**	4,480,412	-
Receipts Over (Under) Expenditures	-	**(1)**		
Unencumbered Cash - Beginning	1	**1**		
Unencumbered Cash - Ending	$ 1	**-**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,269,943	**1,239,766**	1,421,391	(181,625)
Delinquent Tax	12,834	**15,870**	6,571	9,299
Motor Vehicle Tax	79,750	**73,365**	74,561	(1,196)
Recreational Vehicle Tax	1,264	**1,029**	1,055	(26)
Commercial Vehicle Tax	6,135	**6,602**	7,183	(581)
Intergovernmental Revenues				
State Aid	62,297	**48,823**	48,823	-
Total Receipts	1,432,223	**1,385,455**	1,559,584	(174,129)
Expenditures				
Instruction				
Salaries	534,507	**513,878**	553,542	(39,664)
Employee Benefits	285,846	**293,114**	309,008	(15,894)
Supplies	36,868	**4,592**	15,000	(10,408)
Student Support Services				
Employee Benefits	76,972	**18,609**	77,024	(58,415)
General Administration				
Employee Benefits	27,132	**7,411**	29,031	(21,620)
School Administration				
Employee Benefits	19,650	**19,064**	10,500	8,564
Operations and Maintenance				
Supplies	101,342	**97,228**	103,000	(5,772)
Operating Transfers				
To Pre-School Aged At-Risk Fund	-	**10,710**	-	10,710
To At-Risk Fund	129,375	**154,050**	141,162	12,888
To Bilingual Education Fund	6,521	**8,794**	8,339	455
To Food Service Fund	66,025	**114,507**	58,164	56,343
To Professional Development Fund	7,385	**10,029**	18,000	(7,971)
To Special Education Fund	95,828	**242,340**	193,473	48,867
To Textbook Rental Fund	-	**3,653**	-	3,653
Total Expenditures	1,387,451	**1,497,979**	1,516,243	(18,264)
Receipts Over (Under) Expenditures	44,772	**(112,524)**		
Unencumbered Cash - Beginning	67,752	**112,524**		
Unencumbered Cash - Ending	$ 112,524	**-**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ -	**-**	69,914	(69,914)
Operating Transfers				
From General Fund	-	**36,129**	-	36,129
From Supplemental General Fund	-	**10,710**	-	10,710
Total Receipts	-	**46,839**	69,914	(23,075)
Expenditures				
Instruction				
Salaries	-	**34,127**	34,127	-
Employee Benefits	-	**8,698**	9,011	(313)
Purchased Professional Services	-	**-**	3,000	(3,000)
Supplies	-	**4,014**	17,500	(13,486)
Property (Equip and Furn)	-	**-**	2,500	(2,500)
Other	-	**-**	2,699	(2,699)
Student Transportation Services				
Salaries	-	**-**	1,000	(1,000)
Employee Benefits	-	**-**	77	(77)
Total Expenditures	-	**46,839**	69,914	(23,075)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ 337,334	**477,029**	443,685	33,344
From Supplemental General Fund	129,375	**154,050**	141,162	12,888
Total Receipts	466,709	**631,079**	584,847	46,232
Expenditures				
Instruction				
Salaries	388,988	**452,491**	457,865	(5,374)
Employee Benefits	38,768	**35,754**	54,743	(18,989)
Supplies	11,397	**52,603**	40,800	11,803
Property (Equip and Furn)	523	**3,695**	8,200	(4,505)
Student Support Services				
Salaries	-	**50,278**	62,000	(11,722)
Employee Benefits	-	**12,488**	22,245	(9,757)
Other Purchased Services	-	**-**	2,500	(2,500)
Supplies	-	**3,967**	5,000	(1,033)
Property (Equip and Furn)	-	**-**	1,500	(1,500)
Instructional Support Staff				
Employee Benefits	419	**-**	2,500	(2,500)
Purchased Professional Services	-	**90**	-	90
Total Expenditures	440,095	**611,366**	657,353	(45,987)
Receipts Over (Under) Expenditures	26,614	**19,713**		
Unencumbered Cash - Beginning	41,839	**68,453**		
Unencumbered Cash - Ending	$ 68,453	**88,166**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From Supplemental General Fund	$ 6,521	**8,794**	8,339	455
Expenditures				
Instruction				
Salaries	205	**-**	500	(500)
Employee Benefits	16	**-**	50	(50)
Purchased Professional Services	10,350	**-**	11,000	(11,000)
Supplies	879	**2,059**	769	1,290
Total Expenditures	11,450	**2,059**	12,319	(10,260)
Receipts Over (Under) Expenditures	(4,929)	**6,735**		
Unencumbered Cash - Beginning	8,222	**3,293**		
Prior Year Cancelled Encumbrances	-	**15**		
Unencumbered Cash - Ending	$ 3,293	**10,043**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 490,871	**462,089**	472,192	(10,103)
Delinquent Tax	5,210	**6,215**	2,531	3,684
Motor Vehicle Tax	30,381	**30,928**	31,241	(313)
Recreational Vehicle Tax	488	**431**	442	(11)
Commercial Vehicle Tax	2,458	**2,563**	3,010	(447)
Local Sources				
Other Receipts from Local Sources	12,527	**24,431**	-	24,431
Interest on Idle Funds	-	**337**	-	337
Operating Transfers				
From General Fund	-	**-**	60,000	(60,000)
Total Receipts	541,935	**526,994**	569,416	(42,422)
Expenditures				
Instruction				
Property (Equip and Furn)	56,280	**10,875**	58,000	(47,125)
General Administration				
Property (Equip and Furn)	1,240	**2,910**	3,000	(90)
Operations and Maintenance				
Salaries	22,762	**-**	-	-
Employee Benefits	36,273	**-**	45,000	(45,000)
Property (Equip and Furn)	16,820	**120**	20,000	(19,880)
Transportation				
Property (Equip and Furn)	-	**183,303**	150,000	33,303
Vehicle and Maintenance Services				
Property (Equip and Furn)	-	**-**	3,500	(3,500)
Other Support Services				
Property (Equip and Furn)	-	**386**	10,000	(9,614)
Facility Acquisition and Construction Services				
Land Improvement	3,793	**-**	13,398	(13,398)
Architectural and Engineering Services	-	**-**	24,000	(24,000)
Site Improvement	78,900	**-**	175,000	(175,000)
Building Improvements	300,703	**249,135**	305,000	(55,865)
Other	50,000	**53,600**	100,000	(46,400)
Total Expenditures	566,771	**500,329**	906,898	(406,569)
Receipts Over (Under) Expenditures	(24,836)	**26,665**		
Unencumbered Cash - Beginning	363,015	**338,179**		
Unencumbered Cash - Ending	$ 338,179	**364,844**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 3,625	**3,190**	2,970	220
Local Sources				
Other Receipts from Local Sources	3,450	**4,350**	-	4,350
Total Receipts	7,075	**7,540**	2,970	4,570
Expenditures				
Instruction				
Salaries	7,004	**5,500**	8,000	(2,500)
Employee Benefits	-	**427**	670	(243)
Supplies	46	**196**	936	(740)
Other	-	**60**	-	60
Operations and Maintenance				
Other Purchased Services	1,247	**-**	-	-
Total Expenditures	8,297	**6,183**	9,606	(3,423)
Receipts Over (Under) Expenditures	(1,222)	**1,357**		
Unencumbered Cash - Beginning	7,859	**6,637**		
Unencumbered Cash - Ending	$ 6,637	**7,994**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,675	**2,744**	2,600	144
Federal Aid	186,319	**176,517**	205,460	(28,943)
Local Sources				
Food Sales	110,478	**111,478**	183,050	(71,572)
Other Receipts from Local Sources	3,565	**-**	-	-
Operating Transfers				
From General Fund	93,849	**19,697**	120,000	(100,303)
From Supplemental General Fund	66,025	**114,507**	58,164	56,343
Total Receipts	462,911	**424,943**	569,274	(144,331)
Expenditures				
Operations and Maintenance				
Purchased Property Services	2,416	**2,508**	3,500	(992)
Other Purchased Services	571	**578**	5,000	(4,422)
Supplies	5,634	**5,329**	31,000	(25,671)
Property (Equip and Furn)	2,136	**3,900**	65,000	(61,100)
Other	-	**-**	35,500	(35,500)
Food Service Operation				
Salaries	166,239	**161,271**	180,000	(18,729)
Employee Benefits	67,787	**67,066**	82,770	(15,704)
Food and Supplies	210,791	**179,720**	273,431	(93,711)
Other Purchased Services	-	**2**	-	2
Property (Equip and Furn)	5,519	**2,602**	8,000	(5,398)
Other	1,892	**1,967**	5,000	(3,033)
Total Expenditures	462,985	**424,943**	689,201	(264,258)
Receipts Over (Under) Expenditures	(74)	**-**		
Unencumbered Cash - Beginning	120,000	**120,000**		
Prior Year Cancelled Encumbrances	74	**-**		
Unencumbered Cash - Ending	$ 120,000	**120,000**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,330	**827**	4,500	(3,673)
Operating Transfers				
From Supplemental General Fund	7,385	**10,029**	18,000	(7,971)
Total Receipts	8,715	**10,856**	22,500	(11,644)
Expenditures				
Instructional Support Staff				
Purchased Professional Services	3,050	**1,291**	15,000	(13,709)
Supplies	1,624	**120**	2,104	(1,984)
Other	5,119	**6,225**	6,000	225
Total Expenditures	9,793	**7,636**	23,104	(15,468)
Receipts Over (Under) Expenditures	(1,078)	**3,220**		
Unencumbered Cash - Beginning	1,682	**604**		
Unencumbered Cash - Ending	$ 604	**3,824**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Interest on Idle Funds	$ 72,509	**67,958**	-	67,958
Operating Transfers				
From General Fund	657,834	**527,493**	570,554	(43,061)
From Supplemental General Fund	95,828	**242,340**	193,473	48,867
Total Receipts	826,171	**837,791**	764,027	73,764
Expenditures				
Instruction				
Salaries	60,912	**36,248**	55,043	(18,795)
Employee Benefits	15,473	**7,237**	17,815	(10,578)
Other Purchased Services				
Assessments	387,547	**395,492**	428,219	(32,727)
Flow-thru	362,484	**387,406**	456,154	(68,748)
Other	-	**-**	27,000	(27,000)
Supplies	386	**539**	53,318	(52,779)
Property (Equip and Furn)	-	**-**	4,350	(4,350)
Other	985	**1,093**	8,125	(7,032)
Operations and Maintenance				
Other Purchased Services	819	**1,711**	4,500	(2,789)
Vehicle and Maintenance Services				
Purchased Property Services	3,533	**1,195**	9,500	(8,305)
Total Expenditures	832,139	**830,921**	1,064,024	(233,103)
Receipts Over (Under) Expenditures	(5,968)	**6,870**		
Unencumbered Cash - Beginning	305,966	**300,000**		
Prior Year Cancelled Encumbrances	2	**-**		
Unencumbered Cash - Ending	$ 300,000	**306,870**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 8,930	**11,428**	-	11,428
Operating Transfers				
From General Fund	79,242	**69,394**	90,000	(20,606)
Total Receipts	88,172	**80,822**	90,000	(9,178)
Expenditures				
Instruction				
Salaries	55,685	**58,018**	57,356	662
Employee Benefits	21,951	**16,835**	23,377	(6,542)
Supplies	7,506	**6,974**	8,000	(1,026)
Property (Equip and Furn)	4,041	**-**	1,267	(1,267)
Total Expenditures	89,183	**81,827**	90,000	(8,173)
Receipts Over (Under) Expenditures	(1,011)	**(1,005)**		
Unencumbered Cash - Beginning	-	**-**		
Prior Year Cancelled Encumbrances	1,011	**1,005**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts					
Intergovernmental Revenues					
State Aid	$	6,463	**5,874**	5,874	-
Local Sources					
Other Receipts from Local Sources		498	**-**	-	-
Total Receipts		6,961	**5,874**	5,874	-
Expenditures					
Operations and Maintenance					
Property (Equip and Furn)		6,430	**5,874**	11,022	(5,148)
Receipts Over (Under) Expenditures		531	**-**		
Unencumbered Cash - Beginning		4,618	**5,149**		
Unencumbered Cash - Ending	$	5,149	**5,149**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
KPERS Special Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 412,463	**408,993**	453,709	(44,716)
Expenditures				
Instruction				
Employee Benefits	272,046	**270,439**	303,985	(33,546)
Student Support Services				
Employee Benefits	14,405	**15,328**	13,611	1,717
General Administration				
Employee Benefits	25,167	**25,471**	27,223	(1,752)
School Administration				
Employee Benefits	39,577	**43,806**	40,834	2,972
Central Services				
Employee Benefits	3,874	**4,090**	4,537	(447)
Operations and Maintenance				
Employee Benefits	29,411	**27,585**	27,223	362
Student Transportation Services				
Employee Benefits	8,324	**6,091**	13,611	(7,520)
Food Service Operation				
Employee Benefits	19,659	**16,183**	22,685	(6,502)
Total Expenditures	412,463	**408,993**	453,709	(44,716)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Operating Transfers From General Fund	$ -	**203,977**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**203,977**
Unencumbered Cash - Beginning	204,441	**204,441**
Unencumbered Cash - Ending	$ 204,441	**408,418**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Local Sources		
Rental Fees	$ 23,349	**25,175**
Operating Transfers		
From Supplemental General Fund	-	**3,653**
Total Receipts	23,349	**28,828**
Expenditures		
Instruction		
Supplies	23,542	**6,679**
Receipts Over (Under) Expenditures	(193)	**22,149**
Unencumbered Cash - Beginning	16,772	**16,704**
Prior Year Cancelled Encumbrances	125	**-**
Unencumbered Cash - Ending	$ 16,704	**38,853**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 124,978	**109,176**	115,856	(6,680)
Delinquent Tax	1,301	**1,544**	633	911
Motor Vehicle Tax	7,593	**7,731**	7,811	(80)
Recreational Vehicle Tax	122	**108**	111	(3)
Commercial Vehicle Tax	614	**641**	753	(112)
Local Sources				
Other Receipts from Local Sources	-	**-**	9,000	(9,000)
Total Receipts	134,608	**119,200**	134,164	(14,964)
Expenditures				
Community Service Operations	145,000	**156,735**	170,000	(13,265)
Receipts Over (Under) Expenditures	(10,392)	**(37,535)**		
Unencumbered Cash - Beginning	47,927	**37,535**		
Unencumbered Cash - Ending	$ 37,535	**-**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Recreation Commission Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ -	**26,983**	27,577	(594)
Local Sources				
Other Receipts from Local Sources	-	**-**	3,157	(3,157)
Total Receipts	-	**26,983**	30,734	(3,751)
Expenditures				
Community Service Operations	-	**26,983**	30,697	(3,714)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 74,459	**73,483**
Expenditures		
Instruction		
Salaries	59,041	**57,650**
Employee Benefits	6,423	**9,054**
Purchased Professional Services	-	**6,457**
Supplies	-	**322**
Other	8,494	**-**
Operations and Maintenance		
Purchased Property Services	501	**-**
Total Expenditures	74,459	**73,483**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	12,112	**12,665**
Expenditures			
Instruction			
Purchased Professional Services		12,112	**12,665**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 13,939	**13,689**
Expenditures		
Instruction		
Salaries	-	**13,689**
Supplies	13,939	**-**
Total Expenditures	13,939	**13,689**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 39,365	**42,135**
Expenditures		
Instruction		
Supplies	39,366	**42,135**
Receipts Over (Under) Expenditures	(1)	**-**
Unencumbered Cash - Beginning	1	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Perkins Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 385	**1,445**
Expenditures		
Instruction		
Supplies	-	**1,774**
Receipts Over (Under) Expenditures	385	**(329)**
Unencumbered Cash - Beginning	(56)	**329**
Unencumbered Cash - Ending	$ 329	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Miscellaneous Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Local Sources		
Other Receipts from Local Sources	$ 1,500	**1,680**
Expenditures		
Instruction		
Supplies	-	**1,140**
Other	1,500	**-**
Total Expenditures	1,500	**1,140**
Receipts Over (Under) Expenditures	-	**540**
Unencumbered Cash - Beginning	791	**791**
Unencumbered Cash - Ending	$ 791	**1,331**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Community Building Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Other	313	**-**
Receipts Over (Under) Expenditures	(313)	**-**
Unencumbered Cash - Beginning	313	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Memorial Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	3,736	**4,000**
Expenditures			
Instruction			
Other		3,736	**4,000**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
KDHE COVID Test Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**5,923**
Expenditures		
Student Support Services		
Salaries	-	**4,200**
Supplies	-	**1,429**
General Administration		
Salaries	-	**294**
Total Expenditures	-	**5,923**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Pandemic Relief Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Operations and Maintenance			
Other		-	**6,255**
Receipts Over (Under) Expenditures		-	**(6,255)**
Unencumbered Cash - Beginning		6,255	**6,255**
Unencumbered Cash - Ending	$	6,255	**-**

Schedule 2-28

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
ESSER III Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 178,206	**225,928**
Expenditures		
Instruction		
Salaries	42,771	**107,112**
Employee Benefits	1,065	**8,302**
Supplies	3,591	**1,152**
Student Support Services		
Salaries	52,992	**7,296**
Employee Benefits	13,087	**1,343**
Instructional Support Staff		
Salaries	-	**2,725**
Employee Benefits	-	**253**
General Administration		
Salaries	-	**2,725**
Employee Benefits	-	**211**
School Administration		
Salaries	-	**13,625**
Employee Benefits	-	**1,056**
Central Services		
Salaries	-	**2,725**
Employee Benefits	-	**211**
Operations and Maintenance		
Salaries	35,856	**16,957**
Employee Benefits	11,460	**2,922**
Supplies	9,760	**-**
Vehicle Operating Services		
Salaries	-	**5,450**
Employee Benefits	-	**422**
Food Service Operation		
Salaries	-	**19,075**
Employee Benefits	-	**1,478**
Total Expenditures	170,582	**195,040**
Receipts Over (Under) Expenditures	7,624	**30,888**
Unencumbered Cash - Beginning	(38,512)	**(30,888)**
Unencumbered Cash - Ending	$ (30,888)	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Private Donation Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures		
Other	185	**-**
Receipts Over (Under) Expenditures	(185)	**-**
Unencumbered Cash - Beginning	185	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Special Services Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	1,024	**600**
Expenditures			
Instruction			
Supplies		581	**830**
Receipts Over (Under) Expenditures		443	**(230)**
Unencumbered Cash - Beginning		-	**443**
Unencumbered Cash - Ending	$	443	**213**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Class of 2024	$ 22	-	22	**-**
Class of 2025	3,151	-	3,151	**-**
Class of 2026	2,246	7,724	5,391	**4,579**
Class of 2027	957	2,390	-	**3,347**
Class of 2028	-	1,059	-	**1,059**
FFA	5,298	49,292	37,186	**17,404**
FBLA	626	1,372	685	**1,313**
FCCLA	111	3,235	3,058	**288**
Music (Singers)	2,862	3,122	3,704	**2,280**
National Honor Society	6,642	9,510	14,757	**1,395**
Art	1,120	-	-	**1,120**
Student Council	10,067	3,783	3,712	**10,138**
Sharp Shooters	1,712	10,651	9,720	**2,643**
Spirit Squad	333	8,553	8,092	**794**
Sales Tax Clearing	160	6,097	6,257	**-**
YEC	410	250	215	**445**
Kids Wind Challenge	3,230	12,664	9,988	**5,906**
Interest on Idle Funds	668	192	-	**860**
Total High School	39,615	119,894	105,938	**53,571**
Middle School				
Pep Club	1,658	-	-	**1,658**
Student Council	6,568	7,153	4,251	**9,470**
One Hope Student	138	-	-	**138**
Sales Tax Clearing	-	3,654	3,552	**102**
Total Middle School	8,364	10,807	7,803	**11,368**
Total Agency Funds	$ 47,979	130,701	113,741	**64,939**

UNIFIED SCHOOL DISTRICT NO. 274 OAKLEY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
High School							
Athletics	$ 788	-	69,704	69,959	**533**	-	**533**
Drama	314	-	-	288	**26**	-	**26**
Instrumental Music	11,795	-	14,165	19,245	**6,715**	-	**6,715**
Yearbook	6,908	-	8,902	11,971	**3,839**	-	**3,839**
Principal Fund	464	-	1,969	1,953	**480**	-	**480**
Balloons Unlimited	238	-	-	-	**238**	-	**238**
Donations	21,332	-	33,768	27,187	**27,913**	-	**27,913**
Vending Machine	-	-	5,580	3,718	**1,862**	-	**1,862**
Academics	413	-	1,162	1,575	**-**	-	**-**
Total High School	42,252	-	135,250	135,896	**41,606**	-	**41,606**
Middle School							
Athletics/Misc. Activities	9,793	-	18,433	22,520	**5,706**	-	**5,706**
KATT	14,765	-	9,491	9,086	**15,170**	-	**15,170**
Principal Fund	1,908	-	-	1,438	**470**	-	**470**
Concessions	8,679	-	42,685	42,821	**8,543**	-	**8,543**
Total Middle School	35,145	-	70,609	75,865	**29,889**	-	**29,889**
Elementary School							
Athletics/Misc. Activities	4,049	-	17,647	5,049	**16,647**	-	**16,647**
Total District Activity Funds	$ 81,446	-	223,506	216,810	**88,142**	-	**88,142**