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, 2025

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 294
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For the Fiscal Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas as of and for the year ended June 30, 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 matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 294, Oberlin, Kansas, as of June 30, 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 balances of Unified School District No. 294, Oberlin, Kansas, 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 Auditor's Responsibilities for the Audit of the Financial statement section of our report. We are required to be independent of Unified School District No. 294, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 294 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 294's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 294's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 294's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Mapes & Miller, LLP

Certified Public Accountants

Norton, Kansas
December 8, 2025

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal 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
Governmental Type Funds:							
General Funds:							
General	$ 3,306	0	4,286,972	4,286,972	3,306	331,672	334,978
Supplemental General	363,005	0	1,325,703	1,362,726	325,982	0	325,982
Special Purpose Funds:							
Preschool-Aged At-Risk	11,689	0	77,714	80,275	9,128	36,010	45,138
At Risk K-12	454,869	0	758,275	923,655	289,489	110,893	400,382
Bilingual Education	0	0	8,040	4,500	3,540	0	3,540
Capital Outlay	1,163,141	0	1,072,678	1,372,521	863,298	7,717	871,015
Driver Training	45,025	0	75	8,059	37,041	0	37,041
Food Service	106,605	0	394,650	371,063	130,192	0	130,192
Professional Development	35,000	0	36,729	18,217	53,512	0	53,512
Special Education	197,073	0	783,815	735,711	245,177	0	245,177
Career and Postsecondary Education	161,834	0	71,352	43,149	190,037	19,775	209,812
KPERS Special Retirement Contribution	0	0	399,172	399,172	0	0	0
Federal Funds	(1,840)	0	208,476	208,245	(1,609)	18,790	17,181
Gifts and Grants	66,549	0	424,747	387,025	104,271	1,903	106,174
Contingency Reserve	170,000	0	5,000	0	175,000	0	175,000
Textbook Rental and Student Material Revolving	30,926	0	9,692	19,793	20,825	4,635	25,460
Box Tops for Education	5,128	0	28	0	5,156	0	5,156
Knights of Columbus Special Education	11,027	0	2,128	1,404	11,751	0	11,751
District Activity Funds	15,079	0	44,786	40,954	18,911	0	18,911
Trust Funds:							
Hill Endowment	238,375	0	0	0	238,375	0	238,375
Hill Scholarship	29,525	0	10,771	1,050	39,246	0	39,246
Total Reporting Entity (Excluding Agency Funds)	$ **3,106,316**	**0**	**9,920,803**	**10,264,491**	**2,762,628**	**531,395**	**3,294,023**

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, 2025

FNB Bank, Oberlin, Kansas		
NOW Accounts	$	3,103,330
Certificates of Deposit		338,375
Total		3,441,705
Agency Funds per Schedule 3		(147,682)
Total Reporting Entity (Excluding Agency Funds)	$	**3,294,023**

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 294, Oberlin, Kansas operates as a municipal corporation governed by an elected seven-member board. It operates as a unified school district in accordance with the laws of the State of Kansas 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, 2025:

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

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

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

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

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

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

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

Budgetary Information

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

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

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

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for 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 municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended in this manner for the year ended June 30, 2025.

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 regulator 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 municipality 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 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
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

No statutory violations were noted in 2025.

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, 2025.

At June 30, 2025, the District's carrying amount of deposits was $3,441,705 and the bank balance was $3,632.528. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, and $3,773,044 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, 2025, 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 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 % 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 $399,172 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 $3,356,254. 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 nonemployer 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 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, 2025 has been calculated.

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XXIV of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility is determined as follows:

1. Currently a certified faculty member or administrator.

2. Not less than 53 years of age and not more than 64 years of age as of September 1 of the year of selection.

3. Five (5) years or more of employment service with the District and twenty (20) years minimum in education.

4. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS).

5. Met the minimum requirements of KPERS for retirement.

Any faculty member wishing to retire at the end of a contract year must notify the Superintendent by April 1st of the contract year.

A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to a percentage of the average of the three highest years compensation payable on the following table:

Year of Eligibility	5 Year Plan
1	29.00%
2	23.00%
3	18.00%
4	14.00%
5	11.00%

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

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

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

As of June 30, 2025 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, 2025.

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, 2025, 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	$ 580,749
General	Contingency Reserve	K.S.A. 72-5167	5,000
General	Food Service	K.S.A. 72-5167	50,000
General	Career and Postsecondary Education	K.S.A. 72-5167	2,352
General	At-Risk (K-12)	K.S.A. 72-5167	599,109
Supplemental General	Special Education	K.S.A. 72-5143	191,541
Supplemental General	Bilingual Education	K.S.A. 72-5143	8,040
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	59,406
Supplemental General	Professional Development	K.S.A. 72-5143	34,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	159,166
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	77,714
Supplemental General	Food Service	K.S.A. 72-5143	93,406

9. **Claims and Judgments**

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

10. Long Term Debt

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

Issue	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:								
Track Improvements	5/31/2023	730,000	9/1/2033	695,575	0	89,747	605,828	30,253
Total Long-term Debt				$ 695,575	0	89,747	605,828	30,253

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

	2026	2027	2028	2029	2030	2031-2035	Total
Principal:							
Finance Leases							
Track Improvements	$ 65,000	65,000	70,000	70,000	75,000	260,828	605,828
Total Principal	65,000	65,000	70,000	70,000	75,000	260,828	605,828
Interest:							
Finance Leases							
Track Improvements	16,388	25,061	22,038	18,783	15,528	23,723	121,521
Total Interest	16,388	25,061	22,038	18,783	15,528	23,723	121,521
Total Principal and Interest	$ 81,388	90,061	92,038	88,783	90,528	284,551	727,349

11. Subsequent Events

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

UNIFIED SCHOOL DISTRICT NO. 294
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

UNIFIED SCHOOL DISTRICT NO. 294 SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

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	$ 4,454,060	(247,388)	80,300	4,286,972	4,286,972	0
Supplemental General	1,442,329	(79,603)	0	1,362,726	1,362,726	0
Special Purpose Funds:						
At Risk 4 Year Old	96,531	0	0	96,531	80,275	(16,256)
At Risk K-12	1,221,869	0	0	1,221,869	923,655	(298,214)
Bilingual Education	4,500	0	0	4,500	4,500	0
Capital Outlay	1,684,642	0	0	1,684,642	1,372,521	(312,121)
Driver Training	47,050	0	0	47,050	8,059	(38,991)
Food Service	409,997	0	0	409,997	371,063	(38,934)
Professional Development	37,956	0	0	37,956	18,217	(19,739)
Special Education	1,172,353	0	0	1,172,353	735,711	(436,642)
Career and Postsecondary Education	231,820	0	0	231,820	43,149	(188,671)
KPERS Special Retirement Contribution	425,423	0	0	425,423	399,172	(26,251)
Federal Funds	134,515	0	0	134,515	208,245	*
Gifts and Grants	269,292	0	0	269,292	387,025	*

* Exempt from Budget Law

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
State Equalization Aid	$ 3,774,938	3,870,597	(95,659)
Special Education State Aid	424,127	580,749	(156,622)
Mineral Production	7,607	0	7,607
Reimbursed Expenses	80,300	0	80,300
Total Receipts	4,286,972	**4,451,346**	**(164,374)**
Expenditures:			
Instruction	1,479,797	1,404,908	74,889
Student Support Services	1,136	176,500	(175,364)
Instructional Support Staff	31,261	43,000	(11,739)
General Administration	320,151	243,000	77,151
School Administration	302,673	295,050	7,623
Central Services	139,519	176,900	(37,381)
Operations and Maintenance	453,337	415,000	38,337
Student Transportation Services	223,428	388,890	(165,462)
Other Support Services	98,460	0	98,460
Transfer to Career & Postsecondary Education	2,352	60,000	(57,648)
Transfer to Contingency Reserve	5,000	0	5,000
Transfer to Food Service	50,000	70,000	(20,000)
Transfer to Special Education	580,749	580,812	(63)
Transfer to At-Risk (K-12)	599,109	600,000	(891)
Adjustment to Comply with Legal Max	0	(247,388)	247,388
Legal General Fund Budget	4,286,972	4,206,672	80,300
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	80,300	(80,300)
Total Expenditures	4,286,972	**4,286,972**	**0**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	3,306		
Unencumbered Cash, Ending	$ **3,306**		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	32,158	55,481	(23,323)
Current Tax		1,213,705	1,131,385	82,320
Delinquent Tax		12,578	14,665	(2,087)
Motor Vehicle Tax		64,442	55,221	9,221
Recreational Vehicle Tax		1,751	1,866	(115)
Commercial Vehicle Tax		1,054	3,711	(2,657)
Mineral Production Tax		10	0	10
Excise Tax		5	0	5
Total Receipts		1,325,703	1,262,329	**63,374**
Expenditures:				
Instruction		641,786	834,446	(192,660)
Operations and Maintenance		96,597	160,000	(63,403)
Student Transportation Services		1,070	0	1,070
Transfer to Food Service		93,406	0	93,406
Transfer to Special Education		191,541	191,541	0
Transfer to Bilingual Education		8,040	4,500	3,540
Transfer to Career and Postsecondary Education		59,406	0	59,406
Transfer to Professional Development		34,000	0	34,000
Transfer to At Risk (K-12)		159,166	167,000	(7,834)
Transfer to Preschool-Aged At-Risk		77,714	84,842	(7,128)
Adjustment to Comply with Legal Max		0	(79,603)	79,603
Total Expenditures		1,362,726	**1,362,726**	**0**
Receipts Over (Under) Expenditures		(37,023)		
Unencumbered Cash, Beginning		363,005		
Unencumbered Cash, Ending	$	**325,982**		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Preschool-Aged At-Risk
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from Supplemental General	77,714	84,842	(7,128)
Total Receipts	77,714	**84,842**	**(7,128)**
Expenditures:			
Instruction	80,275	96,531	(16,256)
Total Expenditures	80,275	**96,531**	**(16,256)**
Receipts Over (Under) Expenditures	(2,561)		
Unencumbered Cash, Beginning	11,689		
Unencumbered Cash, Ending	$ **9,128**		

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, 2025

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	159,166	167,000	(7,834)
Transfer from General		599,109	600,000	(891)
Total Receipts		758,275	**767,000**	**(8,725)**
Expenditures:				
Instruction		769,026	1,221,869	(452,843)
Student Support Services		154,629	0	154,629
Total Expenditures		923,655	**1,221,869**	**(298,214)**
Receipts Over (Under) Expenditures		(165,380)		
Unencumbered Cash, Beginning		454,869		
Unencumbered Cash, Ending	$	**289,489**		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Bilingual Education
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	8,040	4,500	3,540
Transfer from General		0	0	0
Total Receipts		8,040	**4,500**	**3,540**
Expenditures:				
Instruction		4,500	4,500	0
Total Expenditures		4,500	**4,500**	**0**
Receipts Over (Under) Expenditures		3,540		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**3,540**		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

		Actual	Budget	Variance Over (Under)
Receipts:				
Tax in Process	$	13,301	31,780	(18,479)
Current Tax		431,137	397,068	34,069
Delinquent Tax		5,862	6,140	(278)
Motor Vehicle Tax		30,704	26,061	4,643
Recreational Vehicle Tax		825	880	(55)
Commerical Vehicle Tax		50	1,752	(1,702)
Excise Tax		2	0	2
Interest on Idle Funds		111,159	0	111,159
Other Revenue - Local Sources		479,638	0	479,638
Total Receipts		1,072,678	**463,681**	**608,997**
Expenditures:				
Instruction		7,819	10,000	(2,181)
Student Support Services		62,103	10,000	52,103
General Administration		102,698	10,000	92,698
School Administration		40,866	10,000	30,866
Operations and Maintenance		903,335	1,114,642	(211,307)
Transportation		128,842	230,000	(101,158)
Facilities Acquisition and Construction		126,858	300,000	(173,142)
Total Expenditures		1,372,521	**1,684,642**	**(312,121)**
Receipts Over (Under) Expenditures		(299,843)		
Unencumbered Cash, Beginning		1,163,141		
Prior Year Cancelled Encumbrances		0		
Unencumbered Cash, Ending	$	**863,298**		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Other	$ 75	2,025	(1,950)
Total Receipts	75	**2,025**	**(1,950)**
Expenditures:			
Instruction	8,059	41,550	(33,491)
Operations & Maintenance	0	5,500	(5,500)
Total Expenditures	8,059	**47,050**	**(38,991)**
Receipts Over (Under) Expenditures	(7,984)		
Unencumbered Cash, Beginning	45,025		
Unencumbered Cash, Ending	$ **37,041**		

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	172,121	167,170	4,951
State Aid		2,143	1,688	455
Food Service		76,980	73,616	3,364
Transfer from General		50,000	70,000	(20,000)
Transfer from Supplemental General		93,406	0	93,406
Total Receipts		394,650	**312,474**	**82,176**
Expenditures:				
Operations and Maintenance		8,371	12,002	(3,631)
Food Service Operations		362,692	397,995	(35,303)
Total Expenditures		371,063	**409,997**	**(38,934)**
Receipts Over (Under) Expenditures		23,587		
Unencumbered Cash, Beginning		106,605		
Unencumbered Cash, Ending	$	**130,192**		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 2,729	2,956	(227)
Transfer from Supplemental General	34,000	0	34,000
Total Receipts	36,729	**2,956**	**33,773**
Expenditures:			
Instructional Support Staff	17,717	32,956	(15,239)
Other Supplemental Service	500	5,000	(4,500)
Total Expenditures	18,217	**37,956**	**(19,739)**
Receipts Over (Under) Expenditures	18,512		
Unencumbered Cash, Beginning	35,000		
Unencumbered Cash, Ending	$ **53,512**		

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, 2025

		Actual	Budget	Variance Over (Under)
Receipts:				
Federal Aid	$	6,649	0	6,649
Other Income		4,876	0	4,876
Transfer from General		580,749	580,812	(63)
Transfer from Supplemental General		191,541	191,541	0
Total Receipts		783,815	**772,353**	**11,462**
Expenditures:				
Instruction		6,976	960,853	(953,877)
Student Support Services		693,147	0	693,147
General Administration		0	120,000	(120,000)
Student Transportation Services		35,588	86,500	(50,912)
Other Support Services		0	5,000	(5,000)
Total Expenditures		735,711	**1,172,353**	**(436,642)**
Receipts Over (Under) Expenditures		48,104		
Unencumbered Cash, Beginning		197,073		
Unencumbered Cash, Ending	$	**245,177**		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Other Income	$ 9,594	10,000	(406)
Transfer from General	2,352	60,000	(57,648)
Transfer from Supplemental General	59,406	0	59,406
Total Receipts	71,352	**70,000**	**1,352**
Expenditures:			
Instruction	33,234	223,820	(190,586)
Instructional Support Staff	4,500	0	4,500
Operations and Maintenance	5,415	8,000	(2,585)
Total Expenditures	43,149	**231,820**	**(188,671)**
Receipts Over (Under) Expenditures	28,203		
Unencumbered Cash, Beginning	161,834		
Unencumbered Cash, Ending	$ **190,037**		

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, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	$ 399,172	**425,423**	**(26,251)**
Expenditures:			
Instruction	199,585	212,712	(13,127)
Student Support	23,949	25,525	(1,576)
Instructional Support	19,959	21,271	(1,312)
General Administration	19,959	21,271	(1,312)
School Administration	19,959	21,271	(1,312)
Central Services	19,959	21,271	(1,312)
Operations and Maintenance	31,934	34,034	(2,100)
Student Transportation Services	31,934	34,034	(2,100)
Food Service	31,934	34,034	(2,100)
Total Expenditures	399,172	**425,423**	**(26,251)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Federal Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	Title I	Title II A	Title IV A	CCLC	Total	Budget*	Variance Over (Under)
Receipts:							
Federal Aid	$ 101,727	17,961	14,827	73,961	208,476	**134,515**	**73,961**
Total Receipts	0	101,727	17,961	73,961	208,476	134,515	73,961
Expenditures:							
Instruction	101,727	17,961	14,827	69,175	203,690	134,515	69,175
Other Supplemental Services	0	0	0	4,555	4,555	0	4,555
Total Expenditures	101,727	17,961	14,827	73,730	208,245	**134,515**	**73,730**
Receipts Over (Under) Expenditures	(101,727)	83,766	3,134	231	(14,596)		
Unencumbered Cash, Beginning	0	0	0	(1,840)	(1,840)		
Unencumbered Cash, Ending	$ **(101,727)**	**83,766**	**3,134**	**(1,609)**	**(16,436)**		

*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, 2025

	Endow-ments/ Gifts Trust	Grants	Daycare	Totals	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	$ 409	318,871	105,467	424,747	250,531	174,216
Expenditures:						
Instruction	0	273,042	0	273,042	63,761	209,281
Food Service Operations	0	1,129	4,656	5,785	0	5,785
Student Support Services	3,147	0	66,178	69,325	0	69,325
General Administration	0	0	3,415	3,415	0	3,415
Central Services	0	0	2,999	2,999	0	2,999
Operations & Maintenance	0	0	609	609	205,531	(204,922)
Facilities Acquisition and Construction	0	31,850	0	31,850	0	31,850
Total Expenditures	3,147	306,021	77,857	387,025	**269,292**	**117,733**
Receipts Over (Under) Expenditures	(2,738)	12,850	27,610	37,722		
Unencumbered Cash, Beginning	22,042	18,762	25,745	66,549		
Unencumbered Cash, Ending	$ **19,304**	**31,612**	**53,355**	**104,271**		

* 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, 2025

	Contingency Reserve	Textbook Rental and Student Material Revolving	Box Tops for Education	Knights of Columbus Special Education
Receipts:				
Transfer from General	$ 5,000	0	0	0
Donations	0	0	28	2,128
Fees	0	9,692	0	0
Total Receipts	5,000	9,692	28	2,128
Expenditures:				
Instruction	0	19,793	0	1,404
Total Expenditures	0	19,793	0	1,404
Receipts Over (Under) Expenditures	5,000	(10,101)	28	724
Unencumbered Cash, Beginning	170,000	30,926	5,128	11,027
Unencumbered Cash, Ending	$ **175,000**	**20,825**	**5,156**	**11,751**

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, 2025

		Hill Endowment	Hill Scholarship
Receipts:			
Interest on Idle Funds	$	0	10,771
Total Receipts		0	10,771
Expenditures:			
Scholarships		0	1,050
Total Expenditures		0	1,050
Receipts Over (Under) Expenditures		0	9,721
Unencumbered Cash, Beginning		238,375	29,525
Unencumbered Cash, Ending	$	**238,375**	**39,246**

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, 2025

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Junior-Senior High School:				
Speech/Forensics Club	$ 526	495	656	365
Auditorium	2,335	0	0	2,335
Activity Fee	400	0	400	0
Art Fees	60	1,297	1,257	100
Book Fees	125	1,860	1,885	100
Chromebook	170	71	170	71
Food Service	237	29,013	28,740	510
Industrial Arts Projects & Fees	3,582	7,454	7,714	3,322
Technology Fee	90	2,725	2,715	100
Vo Ag	237	2,141	989	1,389
Band Club	4,450	4,481	3,656	5,275
Band Reed Fund	415	104	0	519
D-Club	1,774	0	0	1,774
Davis Memorial	1,614	58	300	1,372
Drama Club	2,111	2,075	1,504	2,682
FFA	4,383	18,756	12,701	10,438
Weight Room	93	0	0	93
Helping Hands	1,952	778	0	2,730
Hobbies Day	127	250	0	377
Junior High Student Council	217	187	50	354
Miscellaneous	349	665	750	264
Music Club	6,117	9,150	8,627	6,640
National Honor Society	499	121	385	235
Science Club	827	0	0	827
Science Department	675	0	0	675
Senior High Student Council	2,147	1,848	2,785	1,210
Shooting Sports	5,137	2,000	1,683	5,454
Student Activities	19,878	5,002	2,075	22,805
Yearbook	4,766	3,135	20	7,881
Class of 2016	883	0	0	883
Class of 2018	1,566	0	0	1,566
Class of 2020	531	0	0	531
Class of 2021	1,925	0	0	1,925
Class of 2022	53	0	0	53
Class of 2024	456	0	290	166
Class of 2025	1,025	0	200	825
Class of 2026	5,542	1,713	6,623	632
Class of 2027	3,234	378	39	3,573
Class of 2028	1,871	3,802	0	5,673
Class of 2029	850	2,636	544	2,942
Concessions	3,206	33,179	33,375	3,010
Weight Club	214	740	675	279
Vo-Ag Class	186	0	0	186
A/V Communications	990	0	0	990

(Continued)

UNIFIED SCHOOL DISTRICT NO. 294 SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

Fund	Beginning Cash Balance	Receipts	Disburse-ments	Ending Cash Balance
Industrial Arts Class	$ 2,831	45	0	2,876
Applied Math Class	604	10	114	500
Art Class	184	185	212	157
Cheerleading	1,193	2,877	3,210	860
Cross Country	933	208	269	872
Banner Program	5,361	6,650	8,960	3,051
8th Grade Topeka Trip	6,439	1	0	6,440
Junior High Volleyball	1,796	1,228	1,912	1,112
Junior High Cheer	598	275	522	351
Junior High Football	132	0	0	132
Junior High Track	77	640	608	109
Junior High Girls Basketball	671	1,024	891	804
Junior High Wrestling	455	0	0	455
Senior High Boys Basketball	1,375	336	915	796
Senior High Football	930	2,488	1,564	1,854
Senior High Girls Basketball	317	1,569	1,620	266
Senior High Golf	30	400	316	114
Senior High Track	160	750	687	223
Senior High Volleyball	1,061	218	758	521
Senior High Wrestling	312	269	0	581
Subtotal Junior-Senior High School	113,284	155,287	143,366	125,205
Elementary School:				
Book Fee	0	2,325	2,325	0
Technology Fee	0	990	990	0
Food Service	0	38,302	38,277	25
Music	55	621	661	15
Physical Education	1,220	680	495	1,405
Helping Hands	270	0	0	270
Redesign	289	0	0	289
Cullen Memorial	6,414	0	232	6,182
Instrument Rental	0	0	0	0
Student Activities	9,471	3,145	2,720	9,896
Subtotal Elementary School	131,003	201,350	189,066	143,287
Other Agency Funds:				
Faculty	2,790	131	0	2,921
Jennings Trust Clearing	26	0	0	26
Payroll Clearing	0	49,971	49,971	0
Sales Tax Collections	834	7,755	7,141	1,448
Total Agency Funds	$ **134,653**	**259,207**	**246,178**	**147,682**

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, 2025

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	$ 7,444	0	42,864	40,586	9,722	0	9,722
Junior/Senior High School Library	1,702	0	64	0	1,766	0	1,766
Elementary Library	5,933	0	1,858	368	7,423	0	7,423
Total District Activity Funds	$ **15,079**	**0**	**44,786**	**40,954**	**18,911**	**0**	**18,911**