UNIFIED SCHOOL DISTRICT NO. 274
Oakley, Kansas

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 2021

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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

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, a municipality, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 274, Oakley, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 274, Oakley, Kansas as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 274, Oakley, Kansas as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters
Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 274, Oakley, Kansas as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 29, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.
VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

October 22, 2021

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	$ 0.25	$ 0.00
Supplemental General Fund	154,972.90	0.00
Special Purpose Funds:		
At-Risk Fund	0.00	0.00
Bilingual Education Fund	0.00	0.00
Capital Outlay Fund	578,083.48	0.00
Driver Training Fund	6,063.99	0.00
Food Service Fund	105,113.63	0.00
Professional Development Fund	1,105.40	0.00
Special Education Fund	349,127.23	9.99
Career & Postsecondary Education Fund	0.00	28.19
Gifts and Grants Fund	0.00	225.01
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	210,448.26	0.00
Textbook Rental Fund	52,825.39	4.13
Recreation Commission Fund	37,080.16	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
Perkins Reserve Fund	200.50	0.00
Panther Pal Grant Fund	664.50	0.00
Community Building Fund	313.30	0.00
ESSER-CARES Grant Fund	(7,230.98)	598.32
Pandemic Relief Grant Fund	0.00	0.00
SPARKS Grant Fund	0.00	0.00
ESSER II Grant Fund	0.00	0.00
District Activity Funds	51,164.93	0.00
Trust Funds:		
Private Donation Fund	185.02	0.00
Special Services Fund	2.39	0.00
Total Reporting Entity (Excluding Agency Funds)	$ 1,540,120.35	$ 865.64
Composition of Cash:		

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

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 3,650,173.75	$ 3,650,174.00	$ 0.00	$ 25,590.84	$ 25,590.84
1,159,124.67	1,243,094.00	71,003.57	4,104.00	75,107.57
377,730.55	377,730.55	0.00	0.00	0.00
17,829.00	7,100.00	10,729.00	8,729.71	19,458.71
595,349.29	669,602.60	503,830.17	175,160.46	678,990.63
6,044.17	6,751.76	5,356.40	0.00	5,356.40
374,965.52	370,031.69	110,047.46	645.05	110,692.51
1,720.68	2,265.08	561.00	315.00	876.00
768,317.04	770,291.53	347,162.73	548.29	347,711.02
87,130.40	87,158.59	0.00	3,209.80	3,209.80
0.00	0.00	225.01	618.11	843.12
382,611.89	382,611.89	0.00	0.00	0.00
0.00	18,268.94	192,179.32	18,268.94	210,448.26
23,116.48	26,513.45	49,432.55	7,660.70	57,093.25
119,166.97	110,200.00	46,047.13	0.00	46,047.13
68,241.00	68,241.00	0.00	9,996.53	9,996.53
13,477.00	13,477.00	0.00	0.00	0.00
12,597.00	12,597.00	0.00	6,007.50	6,007.50
53,191.56	53,191.56	0.00	0.00	0.00
3,355.96	3,202.96	353.50	785.16	1,138.66
1,000.00	980.86	683.64	0.00	683.64
0.00	0.00	313.30	0.00	313.30
23,690.00	17,057.34	0.00	0.00	0.00
4,500.00	3,077.63	1,422.37	0.00	1,422.37
150,455.30	150,455.30	0.00	0.00	0.00
0.00	9,377.28	(9,377.28)	3,116.28	(6,261.00)
121,262.68	104,260.88	68,166.73	0.00	68,166.73
0.00	0.00	185.02	0.00	185.02
0.00	2.39	0.00	0.00	0.00
$ 8,015,050.91	$ 8,157,715.28	$ 1,398,321.62	$ 264,756.37	$ 1,663,077.99

Checking Account	$ 93,913.12
NOW Accounts	1,474,618.57
Savings Account	24,321.82
Petty Cash	2,500.00
Certificates of Deposit	116,339.01
Total Cash	1,711,692.52
Agency Funds per Schedule 3	(48,614.53)
Total Reporting Entity (Excluding Agency Funds)	$ 1,663,077.99

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2021

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 274, Oakley, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 274 (the municipality) and does not include any of its related municipal entities.

B. 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 regulatory receipt 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 municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings account and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

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:

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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. 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.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrolment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Panther Pal Grant Fund
Contingency Reserve Fund	Community Building Fund
Textbook Rental Fund	ESSER-CARES Grant Fund
Title I Fund	Pandemic Relief Grant Fund
Title II-A Fund	SPARKS Grant Fund
Title IV Fund	ESSER II Grant Fund
REAP Grant Fund	District Activity Funds
Perkins Reserve Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The ESSER II Grant Fund showed a negative ending unencumbered cash balance of $9,377.28 for the year ending June 30, 2021. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

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 investments 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.

Note 4 - DEPOSITS (Cont'd.)

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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2021.

At June 30, 2021 the District's carrying amount of deposits was $1,711,692.52 and the bank balance was $1,642,941.64 The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $466,289.43 was covered by federal depository insurance and $1,176,652.21 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $219,614.00 subsequent to June 30, 2021 and as required by K.S.A. 72-5135. the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2021, the statutory limit for the District was $7,773,373.02. The outstanding debt principal represents 3.84% of the District valuation.

Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2021 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Capital leases payable:				
Building Improvements	3.55%	6/18/2014	$ 660,000.00	6/09/2024
Equipment (HVAC & Lights)	3.22%	3/20/2020	2,075,392.00	6/01/2030
Total contractual indebtedness				

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

	06/30/2022	06/30/2023	06/30/2024
Principal:			
Capital leases payable	$ 257,877.35	$ 266,453.19	$ 274,450.74
Total principal	257,877.35	266,453.19	274,450.74
Interest:			
Capital leases payable	69,432.12	60,856.29	52,002.03
Total interest	69,432.12	60,856.29	52,002.03
Total principal and interest	$ 327,309.47	$ 327,309.48	$ 326,452.77

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
$ 291,514.23	$ 0.00	$ 69,264.51	$ 222,249.72	$ 10,492.49
2,075,392.00	0.00	167,544.96	1,907,847.04	80,007.51
$ 2,366,906.23	$ 0.00	$ 236,809.47	$ 2,130,096.76	$ 90,500.00

06/30/2025	06/30/2026	6/30/2027 - 06/30/2031	Total
$ 204,684.12	$ 211,274.95	$ 915,356.41	$ 2,130,096.76
204,684.12	211,274.95	915,356.41	2,130,096.76
42,868.36	36,277.53	74,853.50	336,289.83
42,868.36	36,277.53	74,853.50	336,289.83
$ 247,552.48	$ 247,552.48	$ 990,209.91	$ 2,466,386.59

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	$ 247,551.65
General	Bilingual	K.S.A. 72-5167	10,977.00
General	Capital Outlay	K.S.A. 72-5167	80,000.00
General	Driver Training	K.S.A. 72-5167	354.57
General	Food Service	K.S.A. 72-5167	65,976.40
General	Special Education	K.S.A. 72-5167	725,953.44
General	Career & Postsecondary Ed	K.S.A. 72-5167	77,169.98
Supplemental General	At-Risk	K.S.A. 72-5143	130,178.90
Supplemental General	Bilingual Education	K.S.A. 72-5143	6,852.00
Supplemental General	Driver Training	K.S.A. 72-5143	129.60
Supplemental General	Food Service	K.S.A. 72-5143	55,254.85
Supplemental General	Professional Development	K.S.A. 72-5143	1,179.68
Supplemental General	Special Education	K.S.A. 72-5143	31,123.52

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

Compensated Absences. 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, therefore, there is no potential liability for leave as of June 30, 2021.

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, therefore, there is no potential liability for paid leave as of June 30, 2021.

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 of 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 have at the time of the January payroll of the subsequent year. During the year ended June 30, 2020 compensation under this incentive were awarded to three employees in the amount of $44,000.00. Of this amount, $22,000.00 was paid with the employees' final paycheck for the year ended June 30, 2020 and $22,000.00 was paid for the year ended June 30, 2021. No additional amount is due under this plan.

Note 10 - 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 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 Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by $194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be $19.4 million per year.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totalled $382,611.89 and $390,208.66 respectively, for the fiscal year ended June 30, 2021 and 2020

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

Net Pension Liability . At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,945,031. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since 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 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. 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 school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 13 - LEASE COMMITMENTS

Operating Leases:
The District has entered into an operating lease for a postage machine which contains cancellation provisions. For the year ended June 30, 2021 rent expenditures were $481.60. These expenditures were made from the General Fund.

Note 14 - CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 22, 2021 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 14 above.

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, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	$ 3,723,735.00	$ (73,561.00)
Supplemental General Fund	1,243,094.00	0.00
Special Purpose Funds:		
At-Risk Fund	423,998.00	XXXXXXXX
Bilingual Education Fund	7,100.00	XXXXXXXX
Capital Outlay Fund	1,128,673.00	XXXXXXXX
Driver Training Fund	11,688.00	XXXXXXXX
Food Service Fund	543,073.00	XXXXXXXX
Professional Development Fund	19,581.00	XXXXXXXX
Special Education Fund	977,497.00	XXXXXXXX
Career & Postsecondary Education Fund	85,001.00	XXXXXXXX
KPERS Special Retirement Fund	430,049.00	XXXXXXXX
Recreation Commission Fund	110,200.00	XXXXXXXX

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
$ 0.00	$ 3,650,174.00	$ 3,650,174.00	$ 0.00
0.00	1,243,094.00	1,243,094.00	0.00
0.00	423,998.00	377,730.55	(46,267.45)
0.00	7,100.00	7,100.00	0.00
0.00	1,128,673.00	669,602.60	(459,070.40)
0.00	11,688.00	6,751.76	(4,936.24)
0.00	543,073.00	370,031.69	(173,041.31)
0.00	19,581.00	2,265.08	(17,315.92)
0.00	977,497.00	770,291.53	(207,205.47)
9,960.42	94,961.42	87,158.59	(7,802.83)
0.00	430,049.00	382,611.89	(47,437.11)
0.00	110,200.00	110,200.00	0.00

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	$ 30,729.52	$ 22,057.75	$ 25,755.00	$ (3,697.25)
Local Sources:				
State Aid Reimbursement	994.00	0.00	0.00	0.00
State Aid:				
General State Aid	3,065,043.00	3,216,198.00	3,205,315.00	10,883.00
Special Education Aid	407,691.00	411,918.00	492,665.00	(80,747.00)
Total Receipts	3,504,457.52	3,650,173.75	$ 3,723,735.00	$ (73,561.25)
Expenditures				
Instruction:				
Salaries	1,007,035.96	1,050,949.93	1,096,562.00	(45,612.07)
Employee Benefits	74,832.20	78,922.20	80,100.00	(1,177.80)
Purchased Professional Services	9,503.79	11,491.48	15,000.00	(3,508.52)
Purchased Property Services	0.00	0.00	1,500.00	(1,500.00)
Other Purchased Services	5,490.96	4,645.27	0.00	4,645.27
Supplies	96,889.93	139,193.26	170,935.00	(31,741.74)
Other	3,266.93	5,797.28	3,600.00	2,197.28
Student Support Services:				
Salaries	26,371.98	38,432.64	40,000.00	(1,567.36)
Employee Benefits	1,720.32	3,200.17	2,000.00	1,200.17
Supplies	948.55	3,323.97	0.00	3,323.97
Other	1,010.26	783.37	3,875.00	(3,091.63)
Instructional Support Staff:				
Employee Benefits	8,008.15	9,608.45	9,000.00	608.45
Other Purchased Services	0.00	0.00	1,000.00	(1,000.00)
Supplies	35.20	1,187.47	0.00	1,187.47
General Administration:				
Salaries	149,114.66	153,103.63	152,648.00	455.63
Employee Benefits	42,957.32	42,095.80	54,950.00	(12,854.20)
Purchased Professional Services	22,275.05	27,072.07	26,200.00	872.07
Other Purchased Services	85,638.43	105,603.97	97,750.00	7,853.97
Supplies	7,230.76	2,816.07	7,500.00	(4,683.93)
Other	11,254.30	11,389.31	16,100.00	(4,710.69)

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	221,997.59	237,085.79	245,667.00	(8,581.21)
Employee Benefits	16,029.52	16,862.60	20,000.00	(3,137.40)
Other Purchased Services	0.00	0.00	500.00	(500.00)
Furniture/Equipment	0.00	4.13	0.00	4.13
Other	1,243.18	0.00	900.00	(900.00)
Central Services:				
Salaries	28,974.69	29,487.53	32,000.00	(2,512.47)
Operations & Maintenance:				
Salaries	192,217.78	218,410.62	200,000.00	18,410.62
Employee Benefits	14,520.97	17,137.03	15,000.00	2,137.03
Purchased Professional Services	0.00	44.59	0.00	44.59
Purchased Property Services	59,472.86	73,236.14	75,950.00	(2,713.86)
Other Purchased Services	3,291.26	1,347.03	6,300.00	(4,952.97)
Supplies	2,252.34	3,690.63	10,000.00	(6,309.37)
Other	0.00	1,535.30	0.00	1,535.30
Transportation Supervision:				
Salaries	33,439.01	33,478.94	38,000.00	(4,521.06)
Employee Benefits	12,887.76	13,079.06	32,000.00	(18,920.94)
Supplies	0.00	0.00	25,000.00	(25,000.00)
Other	513.00	0.00	0.00	0.00
Vehicle Operating Services:				
Salaries	33,001.07	31,495.52	55,866.00	(24,370.48)
Other Purchased Services	13,808.00	11,979.00	0.00	11,979.00
Supplies	23,656.12	19,196.44	0.00	19,196.44
Other	1,248.53	2,501.50	1,800.00	701.50
Vehicle Maintenance Services:				
Salaries	14,118.90	14,725.10	15,000.00	(274.90)
Purchased Property Services	12,203.94	26,267.38	26,000.00	267.38
Supplies	286.67	209.59	1,000.00	(790.41)
Other	540.73	800.70	1,000.00	(199.30)
Community Service Operations	5,378.05	0.00	0.00	0.00
Operating Transfers:				
To At-Risk	206,573.94	247,551.65	309,633.00	(62,081.35)
To Bilingual	5,711.35	10,977.00	5,733.00	5,244.00
To Capital Outlay	99,999.75	80,000.00	100,000.00	(20,000.00)
To Driver Training	0.00	354.57	0.00	354.57
To Food Service	88,890.32	65,976.40	90,000.00	(24,023.60)
To Special Education	707,484.50	725,953.44	552,665.00	173,288.44
To Career & Postsecondary Ed	75,131.42	77,169.98	85,001.00	(7,831.02)
To Contingency Reserve	76,000.00	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Adjustment to Comply with Legal Max			(73,561.00)	73,561.00
Total Expenditures	3,504,458.00	3,650,174.00	$ 3,650,174.00	$ 0.00
Receipts Over (Under) Expenditures	(0.48)	(0.25)		
Unencumbered Cash, Beginning	0.73	0.25		
Unencumbered Cash, Ending	$ 0.25	$ 0.00		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 1,260,411.03	$ 1,067,884.89	$ 1,027,097.00	$ 40,787.89
Delinquent Tax	5,156.97	14,882.59	6,324.00	8,558.59
Motor Veh./16-20M Veh. Tax	64,651.49	67,911.63	51,763.00	16,148.63
Recreational Vehicle Tax	834.23	1,055.76	630.00	425.76
Commercial Vehicle Tax	7,114.15	7,389.80	2,565.00	4,824.80
Total Receipts	1,338,167.87	1,159,124.67	$ 1,088,379.00	$ 70,745.67
Expenditures				
Instruction:				
Salaries	572,175.80	517,673.63	583,619.00	(65,945.37)
Employee Benefits	274,807.05	263,644.76	218,000.00	45,644.76
Supplies	0.00	4,104.00	1,165.00	2,939.00
Property (Equip & Furn)	417.08	0.00	0.00	0.00
Student Support Services:				
Employee Benefits	85,865.11	84,695.57	70,000.00	14,695.57
General Administration:				
Employee Benefits	23,681.00	25,607.45	27,000.00	(1,392.55)
School Administration:				
Employee Benefits	14,822.16	16,157.92	16,000.00	157.92
Operations & Maintenance:				
Supplies	86,406.32	106,492.12	96,000.00	10,492.12
Operating Transfers:				
To At-Risk	115,048.52	130,178.90	114,365.00	15,813.90
To Bilingual Education	609.00	6,852.00	1,367.00	5,485.00
To Driver Training	0.00	129.60	3,000.00	(2,870.40)
To Food Service	43,361.67	55,254.85	30,000.00	25,254.85
To Professional Development	1,446.29	1,179.68	14,000.00	(12,820.32)
To Special Education	0.00	31,123.52	68,578.00	(37,454.48)
Total Expenditures	1,218,640.00	1,243,094.00	$ 1,243,094.00	$ 0.00
Receipts Over (Under) Expenditures	119,527.87	(83,969.33)		
Unencumbered Cash, Beginning	35,445.03	154,972.90		
Unencumbered Cash, Ending	$ 154,972.90	$ 71,003.57		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 206,573.94	$ 247,551.65	$ 309,633.00	$ (62,081.35)
From Supplemental General	115,048.52	130,178.90	114,365.00	15,813.90
Total Receipts	321,622.46	377,730.55	$ 423,998.00	$ (46,267.45)
Expenditures				
Instruction:				
Salaries	268,884.59	321,977.72	323,391.00	(1,413.28)
Employee Benefits	27,152.37	31,062.40	41,012.00	(9,949.60)
Supplies	18,135.28	22,415.75	36,095.00	(13,679.25)
Property (Equip & Furn)	1,550.00	1,995.00	8,000.00	(6,005.00)
Student Support Services:				
Salaries	5,122.27	0.00	10,000.00	(10,000.00)
Instructional Support Staff:				
Employee Benefits	189.99	279.68	1,500.00	(1,220.32)
Purchased Professional Services	587.96	0.00	3,000.00	(3,000.00)
Student Transportation Services:				
Other	0.00	0.00	1,000.00	(1,000.00)
Total Expenditures	321,622.46	377,730.55	$ 423,998.00	$ (46,267.45)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	$ 5,711.35	$ 10,977.00	$ 5,733.00	$ 5,244.00
From Supplemental General	609.00	6,852.00	1,367.00	5,485.00
Total Receipts	6,320.35	17,829.00	$ 7,100.00	$ 10,729.00
Expenditures				
Instruction:				
Salaries	297.92	567.44	7,000.00	(6,432.56)
Employee Benefits	22.43	76.85	100.00	(23.15)
Other Purchased Services	6,000.00	0.00	0.00	0.00
Supplies	0.00	6,455.71	0.00	6,455.71
Total Expenditures	6,320.35	7,100.00	$ 7,100.00	$ 0.00
Receipts Over (Under) Expenditures	0.00	10,729.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 10,729.00		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 496,359.76	$ 433,269.36	$ 424,055.00	$ 9,214.36
Delinquent Tax	2,339.83	6,282.51	2,465.00	3,817.51
Motor Veh./16-20M Veh. Tax	28,516.54	29,974.10	22,648.00	7,326.10
Recreational Vehicle Tax	369.44	462.54	276.00	186.54
Commercial Vehicle Tax	3,265.00	3,055.94	1,122.00	1,933.94
Local Sources:				
Other Receipts from Local Sources	22,885.82	42,304.84	24.00	42,280.84
Operating Transfers:				
From General	99,999.75	80,000.00	100,000.00	(20,000.00)
Total Receipts	653,736.14	595,349.29	$ 550,590.00	$ 44,759.29
Expenditures				
Instruction:				
Supplies	24,624.52	4,413.00	30,708.00	(26,295.00)
Property (Equip & Furn)	8,420.18	42,442.12	51,050.00	(8,607.88)
General Administration:				
Property (Equip & Furn)	0.00	0.00	66,637.00	(66,637.00)
Operations & Maintenance:				
Salaries	0.00	0.00	170,799.00	(170,799.00)
Employee Benefits	39,069.30	48,281.40	65,000.00	(16,718.60)
Property (Equip & Furn)	1,145.82	2,616.06	1,000.00	1,616.06
Transportation:				
Property (Equip & Buses)	186,272.00	86,150.00	125,000.00	(38,850.00)
Vehicle & Maitenance Services:				
Furtiture/Equipment	0.00	(833.00)	0.00	(833.00)
Other Support Services:				
Property (Equip & Furn)	674.00	390.00	700.00	(310.00)
Facility Acquis. & Constr. Services:				
Land Acquisition	0.00	16,101.97	0.00	16,101.97
Land Improvements	2,495.94	13,386.73	15,000.00	(1,613.27)
Architectural & Engineering Services	17,825.00	8,000.00	25,000.00	(17,000.00)
Site Improvement	79,757.00	0.00	375,000.00	(375,000.00)
Building Improvements	292,926.59	445,654.32	101,107.00	344,547.32
Other	3,350.00	3,000.00	101,672.00	(98,672.00)
Total Expenditures	656,560.35	669,602.60	$ 1,128,673.00	$ (459,070.40)

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
CAPITAL OUTLAY FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	(2,824.21)	(74,253.31)		
Unencumbered Cash, Beginning	580,907.69	578,083.48		
Unencumbered Cash, Ending	$ 578,083.48	$ 503,830.17		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 2,702.00	$ 2,704.00	$ 0.00	$ 2,704.00
State Aid:				
State Safety Aid	2,730.00	2,856.00	2,625.00	231.00
Operating Transfers:				
From General	0.00	354.57	0.00	354.57
From Supplemental General	0.00	129.60	3,000.00	(2,870.40)
Total Receipts	5,432.00	6,044.17	$ 5,625.00	$ 419.17
Expenditures				
Instruction:				
Salaries	4,256.50	5,600.00	9,120.00	(3,520.00)
Employee Benefits	329.99	536.00	1,081.00	(545.00)
Supplies	2.00	2.00	1,487.00	(1,485.00)
Other	0.00	106.00	0.00	106.00
Vehicle Maintenance Services:				
Other Purchased Services	135.01	507.76	0.00	507.76
Total Expenditures	4,723.50	6,751.76	$ 11,688.00	$ (4,936.24)
Receipts Over (Under) Expenditures	708.50	(707.59)		
Unencumbered Cash, Beginning	5,355.49	6,063.99		
Unencumbered Cash, Ending	$ 6,063.99	$ 5,356.40		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	$ 1,341.75	$ 0.00	$ 0.00	$ 0.00
Food Sales	83,877.80	23,897.15	154,950.00	(131,052.85)
Other Receipts from Local Sources	0.00	58.00	0.00	58.00
State Aid:				
State Food Assistance	2,745.68	5,888.85	2,600.00	3,288.85
Federal Aid:				
Child Nutrition Program	139,155.22	223,890.27	160,409.00	63,481.27
Operating Transfers:				
From General	88,890.32	65,976.40	90,000.00	(24,023.60)
From Supplemental General	43,361.67	55,254.85	30,000.00	25,254.85
Total Receipts	359,372.44	374,965.52	$ 437,959.00	$ (62,993.48)
Expenditures				
Operations & Maintenance:				
Purchased Property Services	1,425.77	2,089.71	2,049.00	40.71
Other Purchased Services	532.82	538.81	899.00	(360.19)
Supplies	5,588.66	6,748.01	25,500.00	(18,751.99)
Property (Equip & Furn)	2,735.08	3,926.50	35,000.00	(31,073.50)
Other	0.00	0.00	41,500.00	(41,500.00)
Food Service Operation:				
Salaries	111,835.64	124,175.07	170,625.00	(46,449.93)
Employee Benefits	55,950.72	61,487.66	65,900.00	(4,412.34)
Food & Supplies	141,056.14	167,558.18	185,000.00	(17,441.82)
Property (Equip & Furn)	32,555.78	2,573.90	15,000.00	(12,426.10)
Other	712.20	933.85	1,600.00	(666.15)
Total Expenditures	352,392.81	370,031.69	$ 543,073.00	$ (173,041.31)
Receipts Over (Under) Expenditures	6,979.63	4,933.83		
Unencumbered Cash, Beginning	98,134.00	105,113.63		
Unencumbered Cash, Ending	$ 105,113.63	$ 110,047.46		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	$ 432.60	$ 0.00	$ 8,480.00	$ (8,480.00)
State Aid:				
Professional Development Aid	214.00	541.00	5,550.00	(5,009.00)
Operating Transfers:				
From Supplemental General	1,446.29	1,179.68	14,000.00	(12,820.32)
Total Receipts	2,092.89	1,720.68	$ 28,030.00	$ (26,309.32)
Expenditures				
Instructional Support Staff:				
Salaries	0.00	0.00	4,254.00	(4,254.00)
Employee Benefits	0.00	0.00	500.00	(500.00)
Purchased Professional Services	0.00	352.08	3,966.00	(3,613.92)
Supplies	0.00	0.00	1,861.00	(1,861.00)
Other	2,093.94	1,913.00	9,000.00	(7,087.00)
Total Expenditures	2,093.94	2,265.08	$ 19,581.00	$ (17,315.92)
Receipts Over (Under) Expenditures	(1.05)	(544.40)		
Unencumbered Cash, Beginning	1,078.00	1,105.40		
Prior Year Cancelled Encumbrances	28.45	0.00		
Unencumbered Cash, Ending	$ 1,105.40	$ 561.00		

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	$ 16,410.98	$ 3,717.08	$ 0.00	$ 3,717.08
Other Receipts from Local Sources	24,521.75	360.00	0.00	360.00
Federal Sources:				
Federal Aid	0.00	7,163.00	7,163.00	0.00
Operating Transfers:				
From General	707,484.50	725,953.44	552,665.00	173,288.44
From Supplemental General	0.00	31,123.52	68,578.00	(37,454.48)
Total Receipts	748,417.23	768,317.04	$ 628,406.00	$ 139,911.04
Expenditures				
Instruction:				
Salaries	57,886.34	59,733.60	119,150.00	(59,416.40)
Employee Benefits	13,205.04	14,221.21	23,050.00	(8,828.79)
Other Purchased Services				
Tuition	2,500.00	0.00	4,500.00	(4,500.00)
Assessments	277,068.90	288,215.80	288,024.00	191.80
Flow-thru	390,870.00	381,317.00	452,595.00	(71,278.00)
Other	0.00	17,427.00	12,163.00	5,264.00
Supplies	1,229.80	4,473.47	32,000.00	(27,526.53)
Property	0.00	0.00	9,336.00	(9,336.00)
Other	1,980.73	1,649.18	20,160.00	(18,510.82)
Operations & Maintenance:				
Other Purchased Services	0.00	0.00	10,519.00	(10,519.00)
Vehicle Operating Services:				
Supplies	652.00	100.00	0.00	100.00
Vehicle & Maintenance Services:				
Purchased Property Services	764.51	3,154.27	6,000.00	(2,845.73)
Other Purchased Services	1,888.00	0.00	0.00	0.00
Total Expenditures	748,045.32	770,291.53	$ 977,497.00	$ (207,205.47)
Receipts Over (Under) Expenditures	371.91	(1,974.49)		
Unencumbered Cash, Beginning	348,741.30	349,127.23		
Prior Year Cancelled Encumbrances	14.02	9.99		
Unencumbered Cash, Ending	$ 349,127.23	$ 347,162.73		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
CAREER & POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Reimbursements	$ 8,517.12	$ 9,960.42	$ 0.00	$ 9,960.42
Federal Aid:				
Other Federal Grants Thru State	76.00	0.00	0.00	0.00
Operating Transfers:				
From General	75,131.42	77,169.98	85,001.00	(7,831.02)
Total Receipts	83,724.54	87,130.40	$ 85,001.00	$ 2,129.40
Expenditures				
Instruction:				
Salaries	56,664.06	58,757.45	61,401.00	(2,643.55)
Employee Benefits	20,352.01	20,995.07	18,089.00	2,906.07
Other Purchases Services	0.00	7,406.07	0.00	7,406.07
Supplies	6,743.95	0.00	5,511.00	(5,511.00)
Total Expenditures	83,760.02	87,158.59	85,001.00	2,157.59
Ajustment for Qualifying Budget Credits			9,960.42	(9,960.42)
Total Legal Budget for Comparison	83,760.02	87,158.59	$ 94,961.42	$ (7,802.83)
Receipts Over (Under) Expenditures	(35.48)	(28.19)		
Unencumbered Cash, Beginning	0.00	0.00		
Prior Year Cancelled Encumbrances	35.48	28.19		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Grants & Donations	$ 3,160.05	$ 0.00
State Aid:		
Safe & Secure Schools Grant	7,836.00	0.00
Total Receipts	10,996.05	0.00
Expenditures		
Operation & Maintenance:		
Property (Equip & Furn)	10,996.05	0.00
Total Expenditures	10,996.05	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Prior Year Cancelled Encumbrances	0.00	225.01
Unencumbered Cash, Ending	$ 0.00	$ 225.01

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	$ 390,208.66	$ 382,611.89	$ 430,049.00	$ (47,437.11)
Total Receipts	390,208.66	382,611.89	$ 430,049.00	$ (47,437.11)
Expenditures				
Instruction:				
Employee Benefits	267,117.08	258,681.45	277,041.00	(18,359.55)
Student Support Services:				
Employee Benefits	5,734.21	12,391.81	10,000.00	2,391.81
General Administration:				
Employee Benefits	26,327.13	19,520.83	20,000.00	(479.17)
School Administration:				
Employee Benefits	35,801.39	30,228.61	40,077.00	(9,848.39)
Central Services:				
Employee Benefits	4,653.82	3,759.68	18,000.00	(14,240.32)
Operations & Maintenance:				
Employee Benefits	29,261.65	30,230.55	38,191.00	(7,960.45)
Student Transportation Services:				
Employee Benefits	6,508.58	10,161.75	7,740.00	2,421.75
Food Service:				
Employee Benefits	14,804.80	17,637.21	19,000.00	(1,362.79)
Total Expenditures	390,208.66	382,611.89	$ 430,049.00	$ (47,437.11)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	$ 0.00	$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Operating Transfers:		
From General	$ 76,000.00	$ 0.00
Total Receipts	76,000.00	0.00
Expenditures		
Operation & Maintenance:		
Purchased Property Services	0.00	18,268.94
Total Expenditures	0.00	18,268.94
Receipts Over (Under) Expenditures	76,000.00	(18,268.94)
Unencumbered Cash, Beginning	134,448.26	210,448.26
Unencumbered Cash, Ending	$ 210,448.26	$ 192,179.32

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Fees (Rental)	$ 13,277.43	$ 12,315.72
Rental Fees & Books	12,473.95	10,794.76
Miscellaneous	302.69	6.00
Total Receipts	26,054.07	23,116.48
Expenditures		
Instruction:		
Supplies	26,290.30	26,513.45
Total Expenditures	26,290.30	26,513.45
Receipts Over (Under) Expenditures	(236.23)	(3,396.97)
Unencumbered Cash, Beginning	53,061.62	52,825.39
Prior Year Cancelled Encumbrances	0.00	4.13
Unencumbered Cash, Ending	$ 52,825.39	$ 49,432.55

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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	$ 125,193.53	$ 109,300.42	$ 104,867.00	$ 4,433.42
Delinquent Tax	585.82	1,566.39	616.00	950.39
Motor Veh./16-20M Veh. Tax	7,101.30	7,423.66	5,617.00	1,806.66
Recreational Vehicle Tax	93.79	115.12	68.00	47.12
Commercial Vehicle Tax	824.59	761.38	279.00	482.38
Total Receipts	133,799.03	119,166.97	$ 111,447.00	$ 7,719.97
Expenditures				
Community Service Operations	120,000.00	110,200.00	110,200.00	0.00
Total Expenditures	120,000.00	110,200.00	$ 110,200.00	$ 0.00
Receipts Over (Under) Expenditures	13,799.03	8,966.97		
Unencumbered Cash, Beginning	23,281.13	37,080.16		
Unencumbered Cash, Ending	$ 37,080.16	$ 46,047.13		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
TITLE I FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 56,659.00	$ 68,241.00
Total Receipts	56,659.00	68,241.00
Expenditures		
Instruction:		
Salaries	47,780.00	53,183.00
Employee Benefits	423.70	4,180.01
Supplies	5,359.50	10,877.99
Other	325.00	0.00
General Administration:		
Employee Benefits	2,770.80	0.00
Total Expenditures	56,659.00	68,241.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
TITLE II-A FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 12,782.00	$ 13,477.00
Total Receipts	12,782.00	13,477.00
Expenditures		
Instruction:		
Salaries	0.00	4,497.12
Purchased Professional Services	8,548.83	8,979.88
Supplies	4,233.17	0.00
Total Expenditures	12,782.00	13,477.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
TITLE IV FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 12,156.00	$ 12,597.00
Total Receipts	12,156.00	12,597.00
Expenditures		
Instruction:		
Salaries	10,288.00	0.00
Supplies	1,868.00	12,597.00
Total Expenditures	12,156.00	12,597.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
REAP GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
US Department of Education	$ 23,879.44	$ 53,191.56
Total Receipts	23,879.44	53,191.56
Expenditures		
Instruction:		
Supplies	23,879.44	53,191.56
Total Expenditures	23,879.44	53,191.56
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PERKINS RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 3,442.49	$ 0.00
Federal Aid:		
Other Federal Grants Thru State	1,825.00	3,355.96
Total Receipts	5,267.49	3,355.96
Expenditures		
Instruction:		
Supplies	3,242.49	3,202.96
Total Expenditures	3,242.49	3,202.96
Receipts Over (Under) Expenditures	2,025.00	153.00
Unencumbered Cash, Beginning	(1,957.90)	200.50
Prior Year Cancelled Encumbrances	133.40	0.00
Unencumbered Cash, Ending	$ 200.50	$ 353.50

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PANTHER PAL GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 0.00	$ 1,000.00
Total Receipts	0.00	1,000.00
Expenditures		
Instruction:		
Other	0.00	980.86
Total Expenditures	0.00	980.86
Receipts Over (Under) Expenditures	0.00	19.14
Unencumbered Cash, Beginning	664.50	664.50
Unencumbered Cash, Ending	$ 664.50	$ 683.64

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
COMMUNITY BUILDING FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	313.30	313.30
Unencumbered Cash, Ending	$ 313.30	$ 313.30

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
ESSER-CARES GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Aid:		
Other Federal Grants Thru State	$ 23,394.00	$ 23,690.00
Total Receipts	23,394.00	23,690.00
Expenditures		
Instruction:		
Supplies	30,624.98	16,380.45
Food Service Operation:		
Supplies	0.00	676.89
Total Expenditures	30,624.98	17,057.34
Receipts Over (Under) Expenditures	(7,230.98)	6,632.66
Unencumbered Cash, Beginning	0.00	(7,230.98)
Prior Year Cancelled Encumbrances	0.00	598.32
Unencumbered Cash, Ending	$ (7,230.98)	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PANDEMIC RELIEF GRANT
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Sources:		
Federal Aid	$ 0.00	$ 4,500.00
Total Receipts	0.00	4,500.00
Expenditures		
Instruction:		
Other	0.00	3,077.63
Total Expenditures	0.00	3,077.63
Receipts Over (Under) Expenditures	0.00	1,422.37
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 1,422.37

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
SPARKS GRANT
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Federal Sources:		
Federal Aid	$ 0.00	$ 150,455.30
Total Receipts	0.00	150,455.30
Expenditures		
Instruction:		
Salaries	0.00	14,541.81
Employee Benefits	0.00	2,860.83
Supplies	0.00	5,260.63
Other	0.00	91,198.93
Operation & Maintenance:		
Salaries	0.00	18,690.35
Food Service Operation		
Salaries	0.00	14,155.22
Supplies	0.00	3,747.53
Total Expenditures	0.00	150,455.30
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	$ 0.00	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
ESSER II GRANT
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
Instruction:		
Salaries	0.00	138.00
Supplies	0.00	2,769.00
Operation & Maintenance:		
Supplies	0.00	6,470.28
Total Expenditures	0.00	9,377.28
Receipts Over (Under) Expenditures	0.00	(9,377.28)
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending (See Note 3)	$ 0.00	$ (9,377.28)

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PRIVATE DONATION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
None	$ 0.00	$ 0.00
Total Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	185.02	185.02
Unencumbered Cash, Ending	$ 185.02	$ 185.02

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
SPECIAL SERVICES FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020	2021
Receipts		
Local Sources:		
Other Receipts from Local Sources	$ 1,414.80	$ 0.00
Total Receipts	1,414.80	0.00
Expenditures		
Instruction:		
Supplies	1,884.83	2.39
Total Expenditures	1,884.83	2.39
Receipts Over (Under) Expenditures	(470.03)	(2.39)
Unencumbered Cash, Beginning	472.42	2.39
Unencumbered Cash, Ending	$ 2.39	$ 0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2020	1,173.47	0.00	1,173.47	0.00
Class of 2021	5,524.51	73.73	5,598.24	0.00
Class of 2022	657.00	8,835.70	7,811.52	1,681.18
Class of 2023	682.00	0.00	0.00	682.00
Class of 2024	0.00	759.00	23.95	735.05
FFA	20,857.48	12,178.00	19,612.26	13,423.22
FBLA	687.17	530.00	615.01	602.16
FCCLA	835.04	6,490.00	7,007.20	317.84
Music (Singers)	3,621.87	6,827.02	6,418.77	4,030.12
National Honor Society	3,838.58	7,602.19	7,516.89	3,923.88
Art	1,054.62	92.17	0.00	1,146.79
Student Council	6,102.30	2,490.48	3,108.54	5,484.24
Sharp Shooters	1,521.40	5,829.26	1,969.76	5,380.90
Spirit Squad	5,214.91	8,779.82	9,832.24	4,162.49
Sales Tax Clearing	149.24	4,305.49	4,437.50	17.23
YEC	31.72	3,100.00	2,650.00	481.72
Interest on Idle Funds	271.42	24.31	0.00	295.73
Total High School	52,222.73	67,917.17	77,775.35	42,364.55
Middle School:				
Pep Club	2,238.69	565.00	271.67	2,532.02
Student Council	2,204.21	7,839.59	6,464.23	3,579.57
One Hope Student	138.39	0.00	0.00	138.39
Sales Tax Clearing	0.00	1,534.08	1,534.08	0.00
Total Middle School	4,581.29	9,938.67	8,269.98	6,249.98
Total Agency Funds	$ 56,804.02	$ 77,855.84	$ 86,045.33	$ 48,614.53

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, 2021

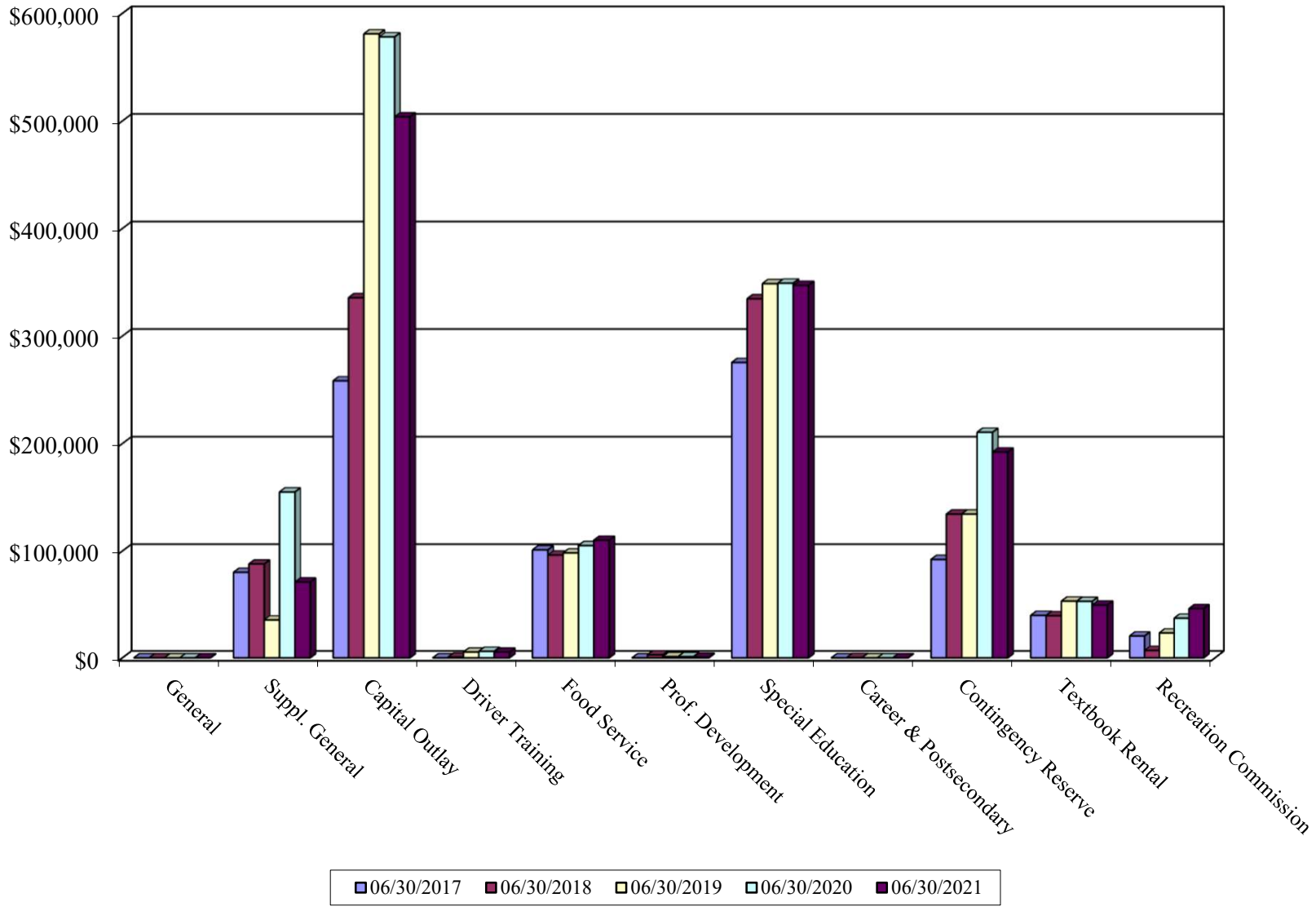
Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Athletics	$ 531.00	$ 0.00	$ 55,883.13
Drama	1,348.32	0.00	1,816.59
Instrumental Music	492.25	0.00	14,822.00
Yearbook	10,080.08	0.00	12,486.16
Concessions	792.98	0.00	1,055.00
Special Education (Balloons Unlimited)	607.70	0.00	58.00
Donations	6,666.08	0.00	10,852.91
Academics	3,898.07	0.00	824.00
Total High School	24,416.48	0.00	97,797.79
Middle School:			
Athletics	1,934.55	0.00	12,751.01
KATT	12,870.57	0.00	396.47
Concessions	10,898.25	0.00	9,257.32
Total Middle School	25,703.37	0.00	22,404.80
Elementary School:			
Athletics	1,045.08	0.00	1,060.09
Total Elementary School	1,045.08	0.00	1,060.09
Total District Activity Funds	$ 51,164.93	$ 0.00	$ 121,262.68

Schedule 4

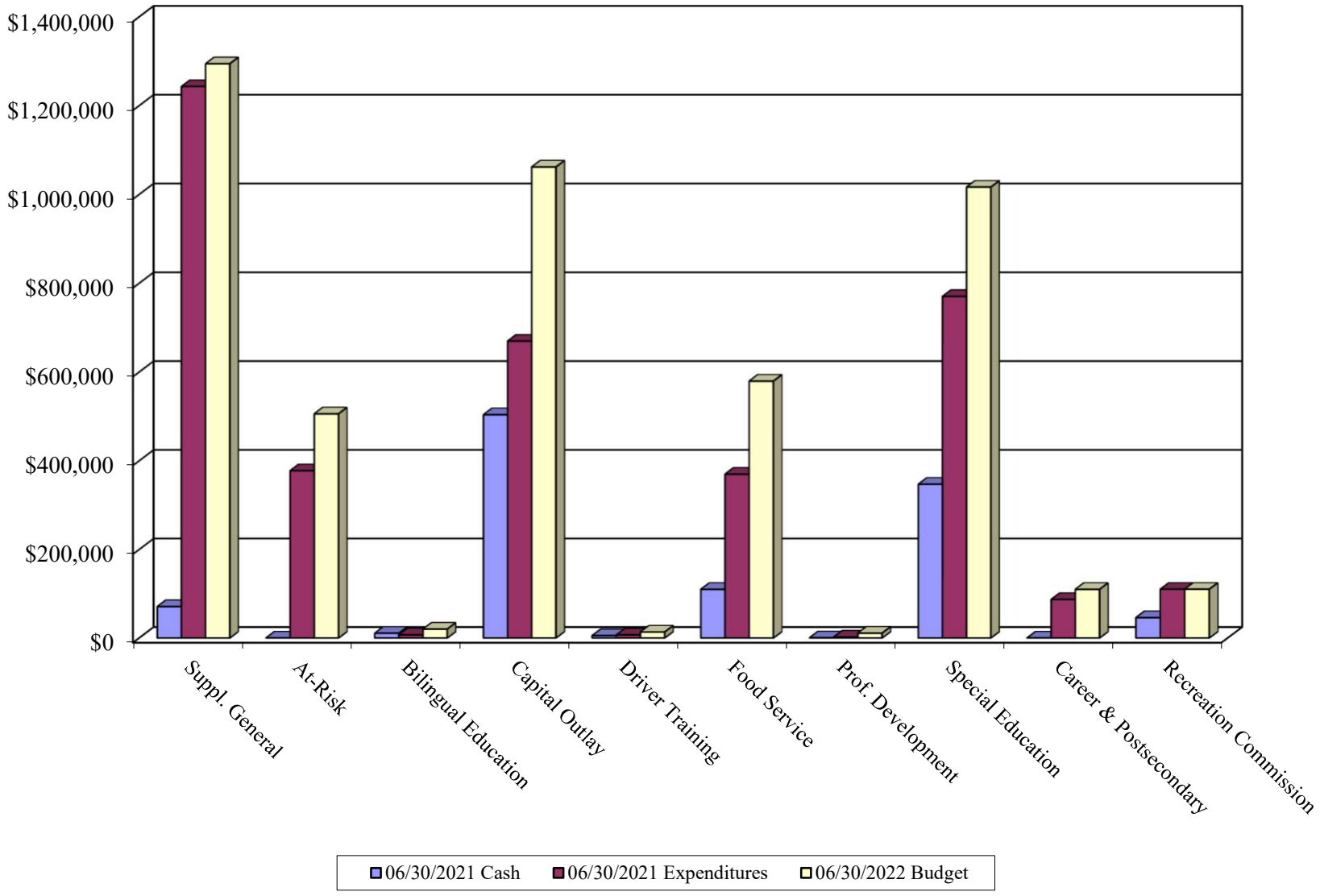
Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 56,368.05	$ 46.08	$ 0.00	$ 46.08
1,110.59	2,054.32	0.00	2,054.32
3,877.31	11,436.94	0.00	11,436.94
12,473.29	10,092.95	0.00	10,092.95
1,011.88	836.10	0.00	836.10
530.00	135.70	0.00	135.70
8,789.63	8,729.36	0.00	8,729.36
2,207.54	2,514.53	0.00	2,514.53
86,368.29	35,845.98	0.00	35,845.98
7,826.23	6,859.33	0.00	6,859.33
1,605.51	11,661.53	0.00	11,661.53
7,566.85	12,588.72	0.00	12,588.72
16,998.59	31,109.58	0.00	31,109.58
894.00	1,211.17	0.00	1,211.17
894.00	1,211.17	0.00	1,211.17
$ 104,260.88	$ 68,166.73	$ 0.00	$ 68,166.73

SUPPLEMENTARY INFORMATION

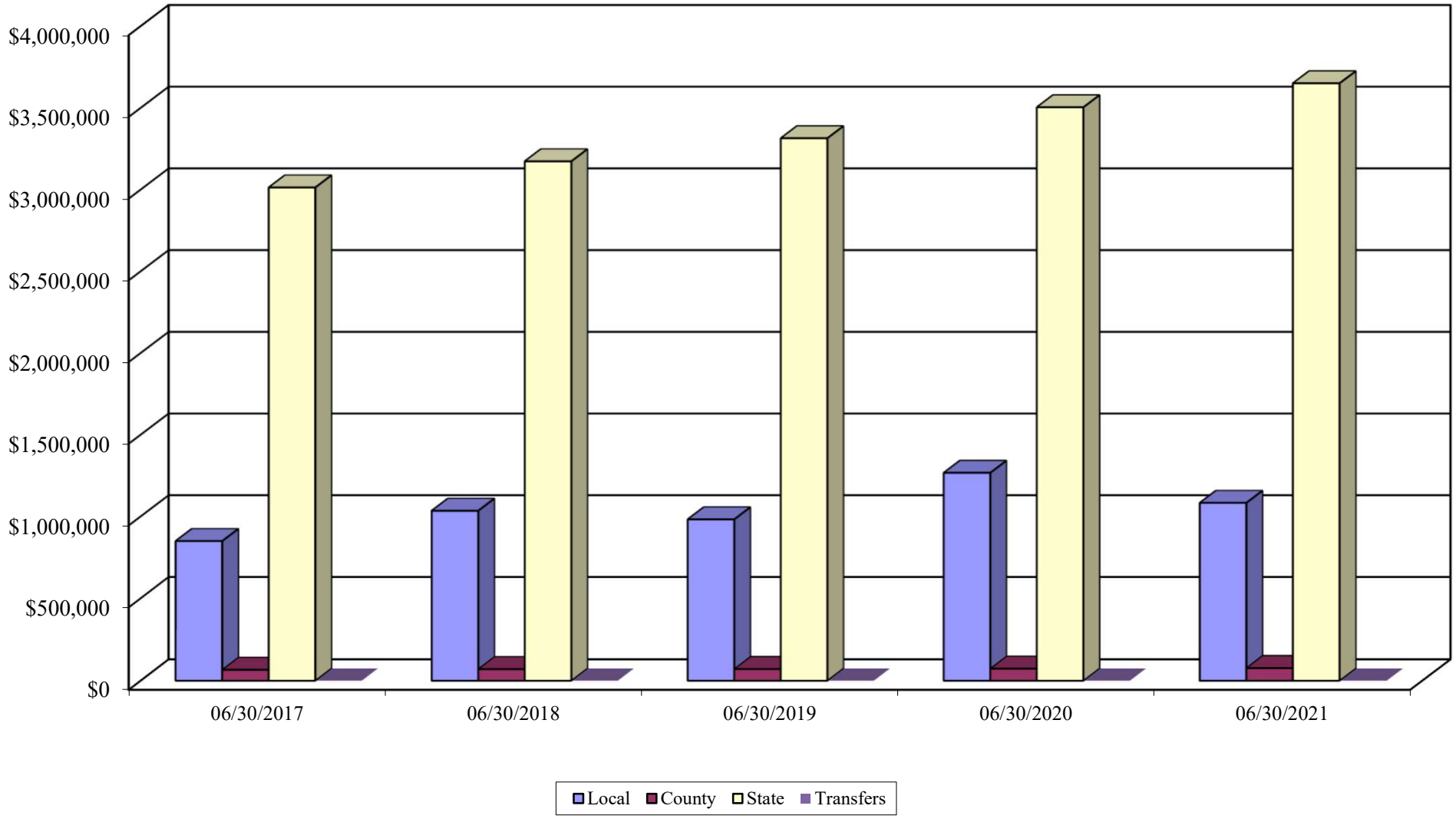
Unified School District No. 274
Oakley, Kansas
Unencumbered Cash Balances - Selected Funds



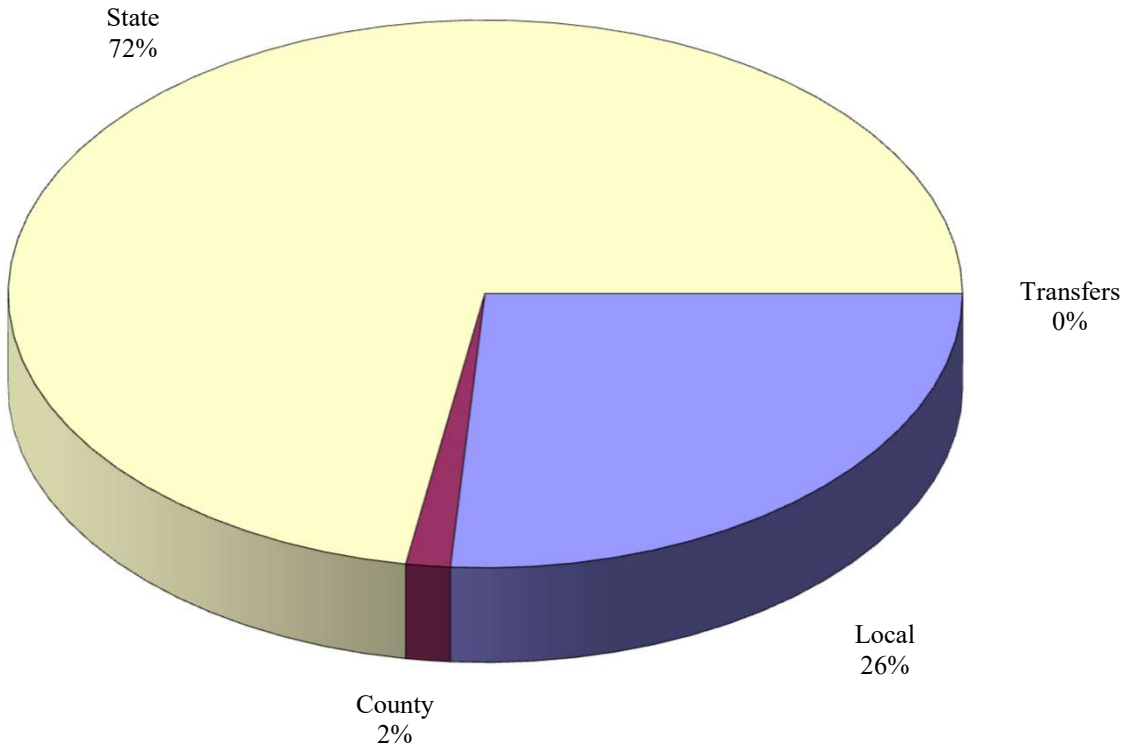
Unified School District No. 274
Oakley, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts

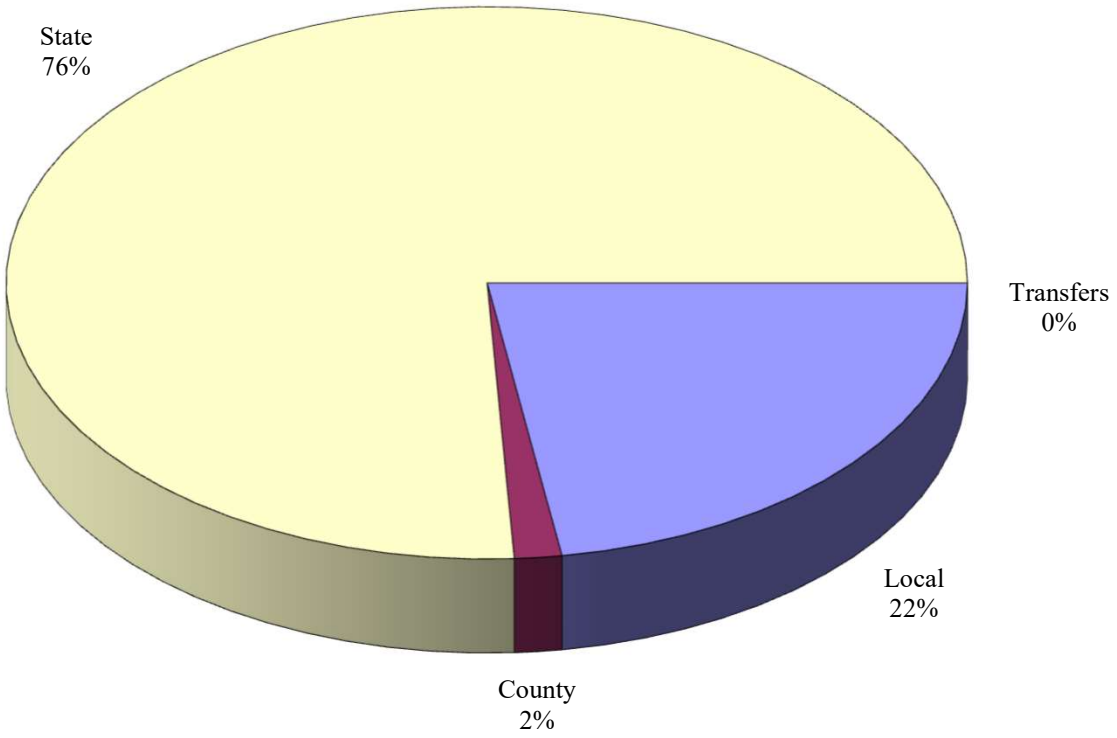


Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts



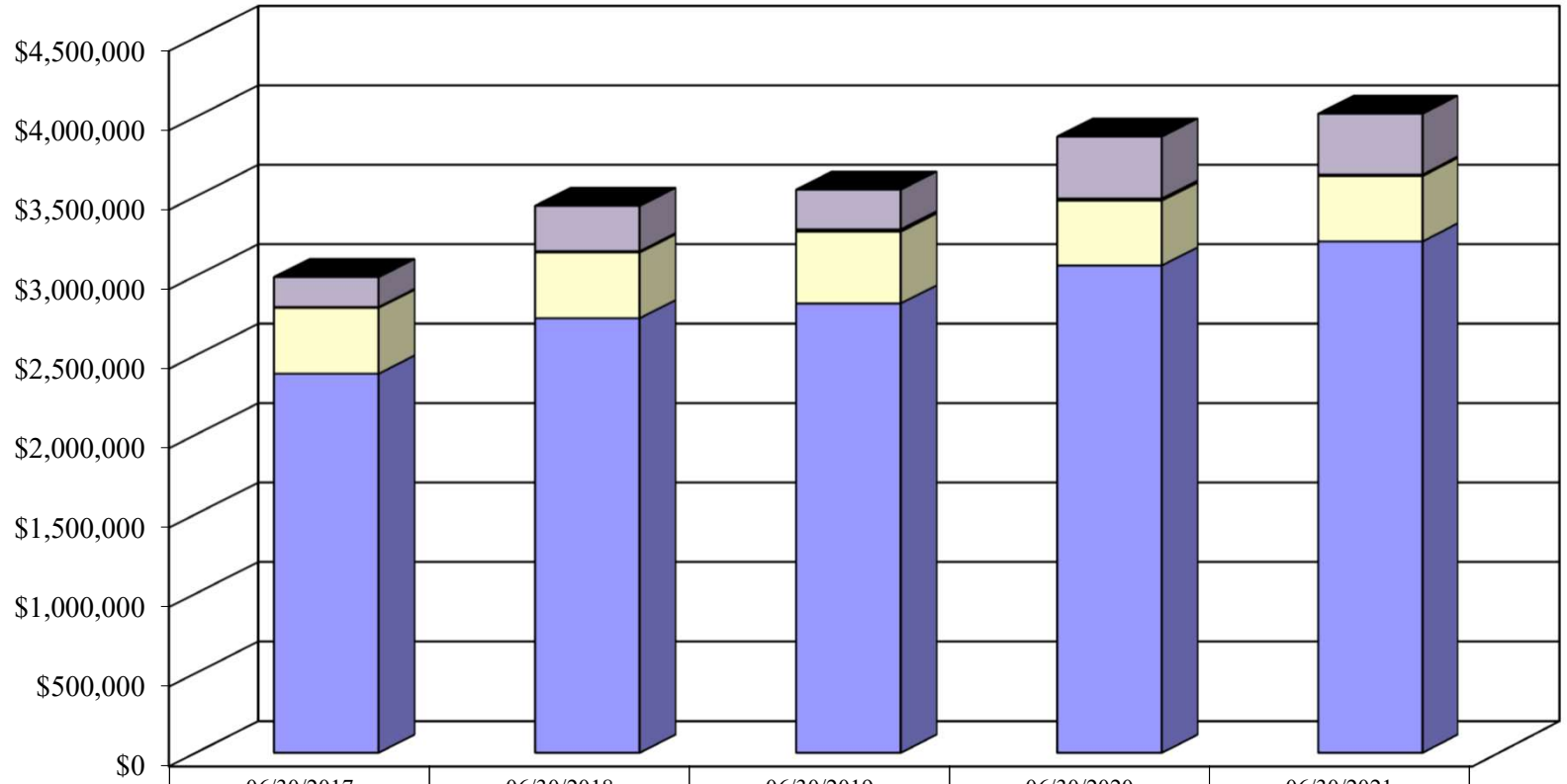
06/30/2020

Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts



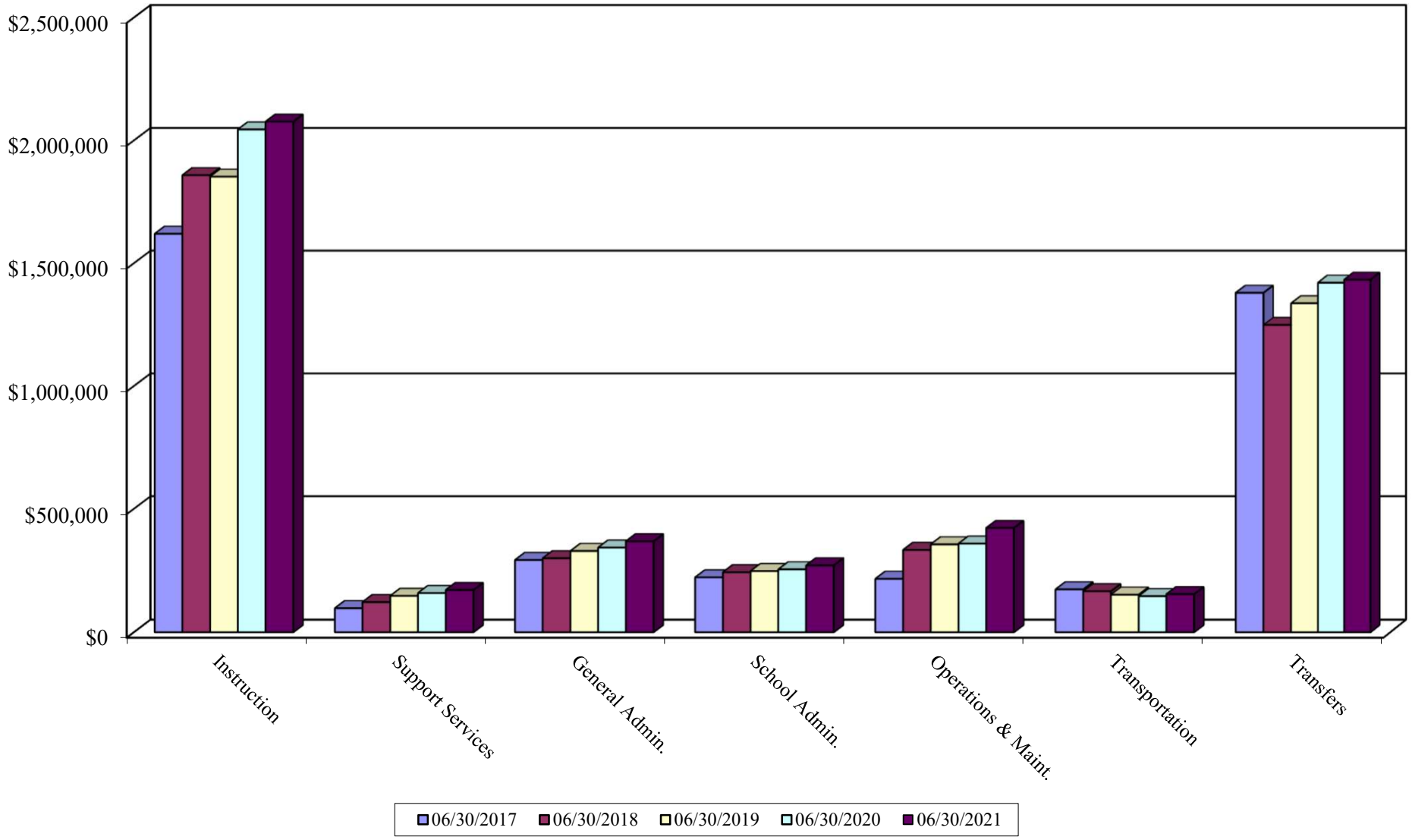
06/30/2021

Unified School District No. 274
Oakley, Kansas
State Aid

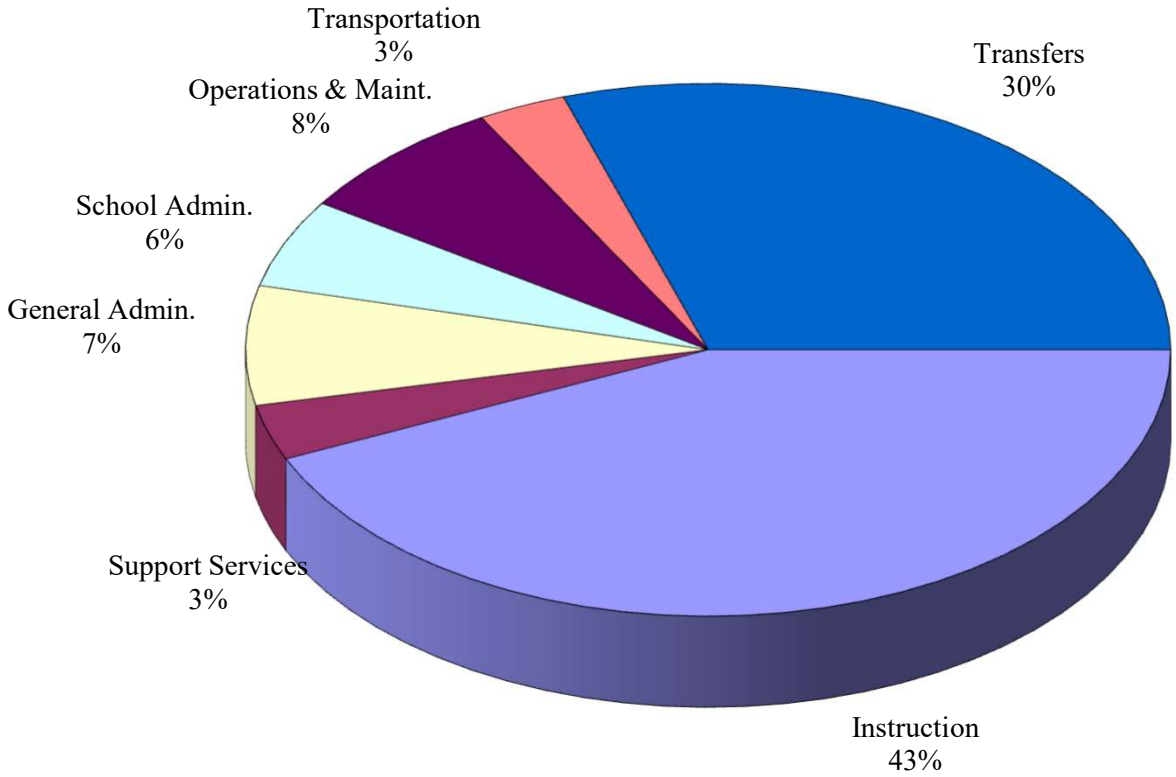


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	1,000	575	4,275	2,070	0
KPERS Special Retirement	187,988	285,053	249,713	390,209	382,612
Safe & Secure Schools	0	0	8,070	7,836	0
Prof. Development	0	2,837	1,078	214	541
Food Assistance	2,458	2,496	2,463	2,746	5,889
Safety Aid	3,328	3,072	2,793	2,730	2,856
Special Education	414,291	413,936	452,096	407,691	411,918
General	2,384,195	2,733,093	2,826,293	3,065,043	3,216,198

Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures

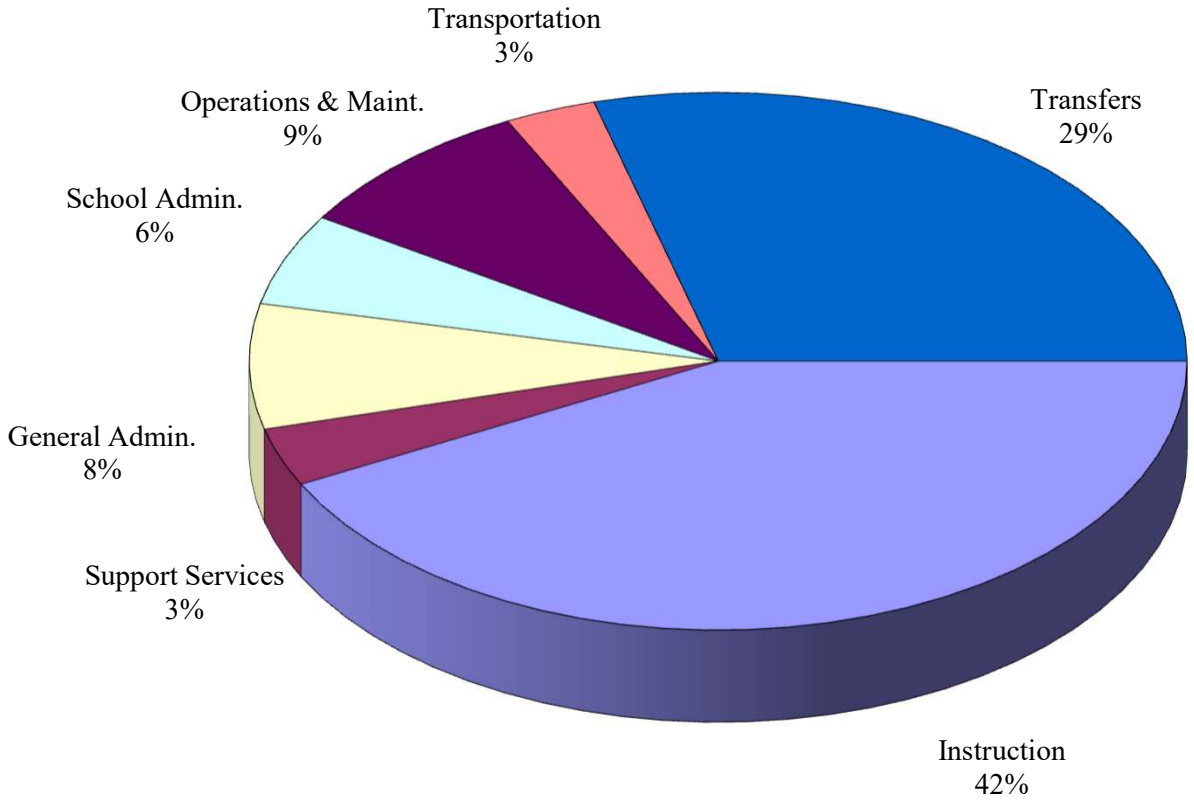


Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures



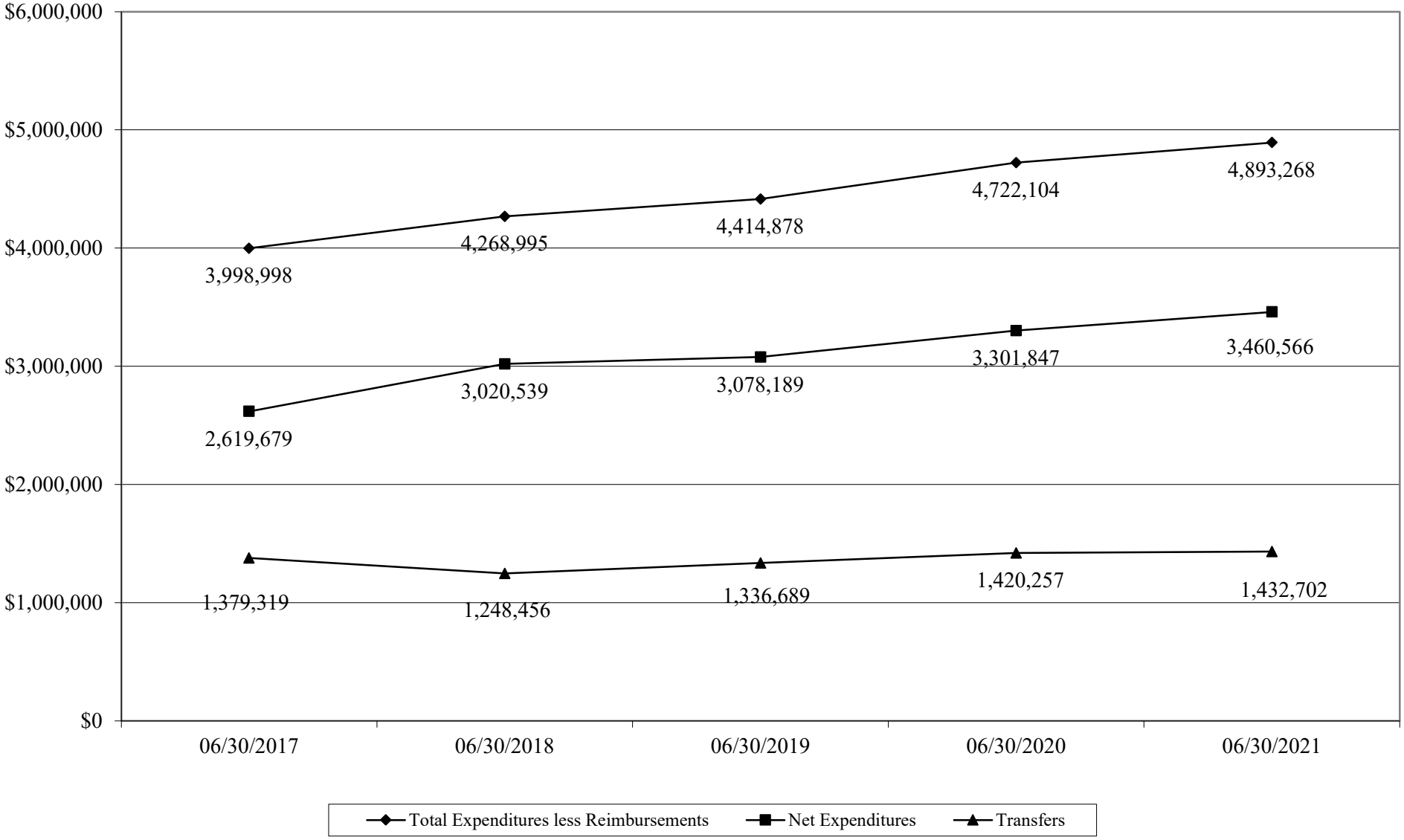
06/30/2020

Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures

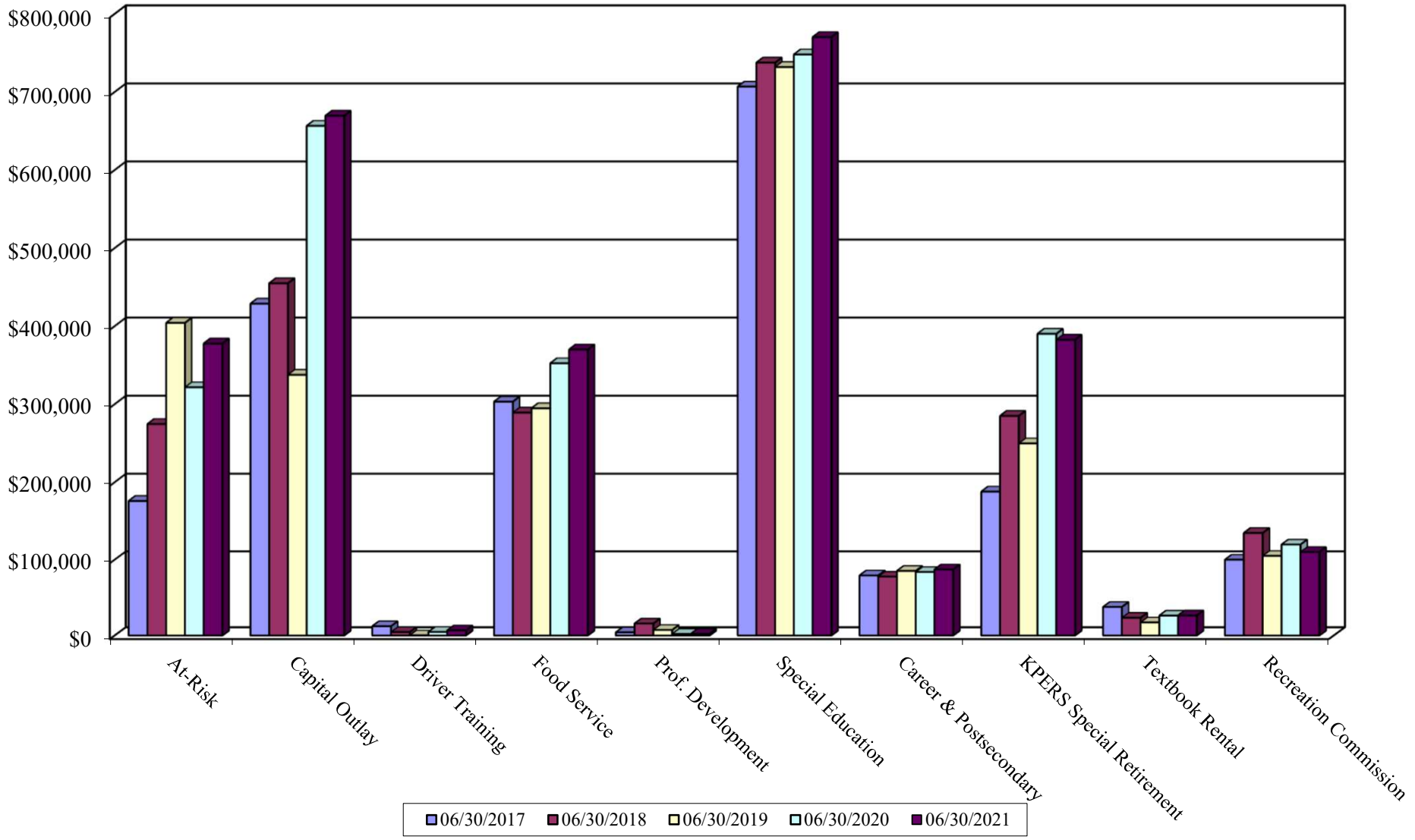


06/30/2021

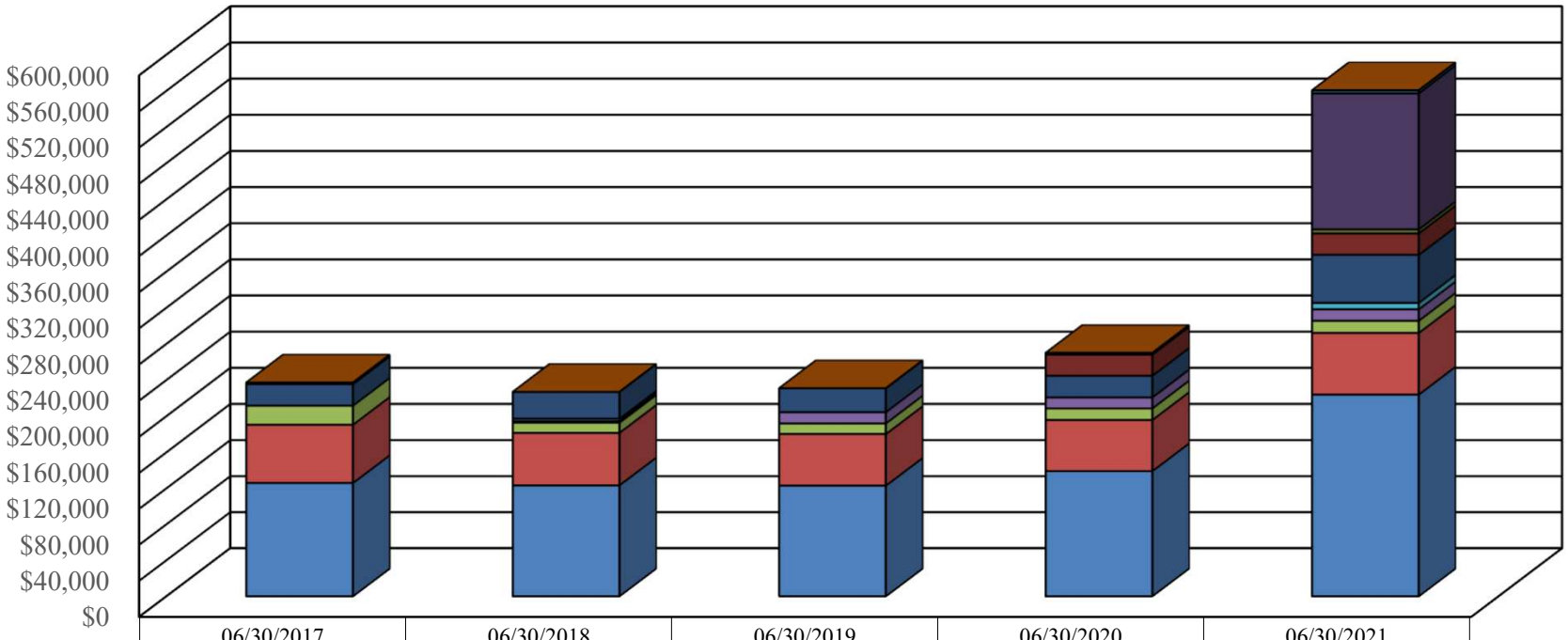
Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures



Unified School District No. 274
Oakley, Kansas
Special Purpose Fund Expenditures - Selected Funds

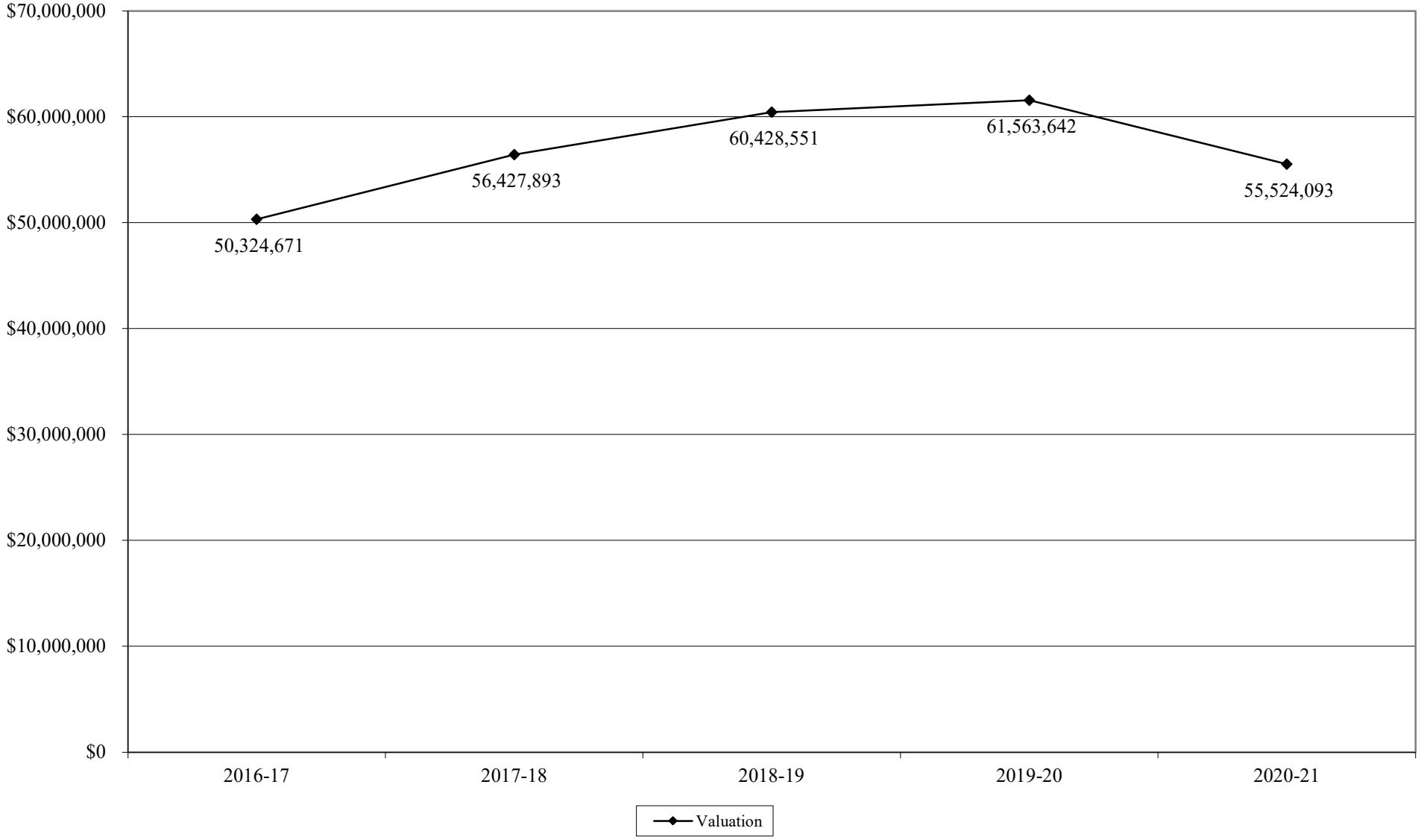


Unified School District No. 274
Oakley, Kansas
Federal Aid

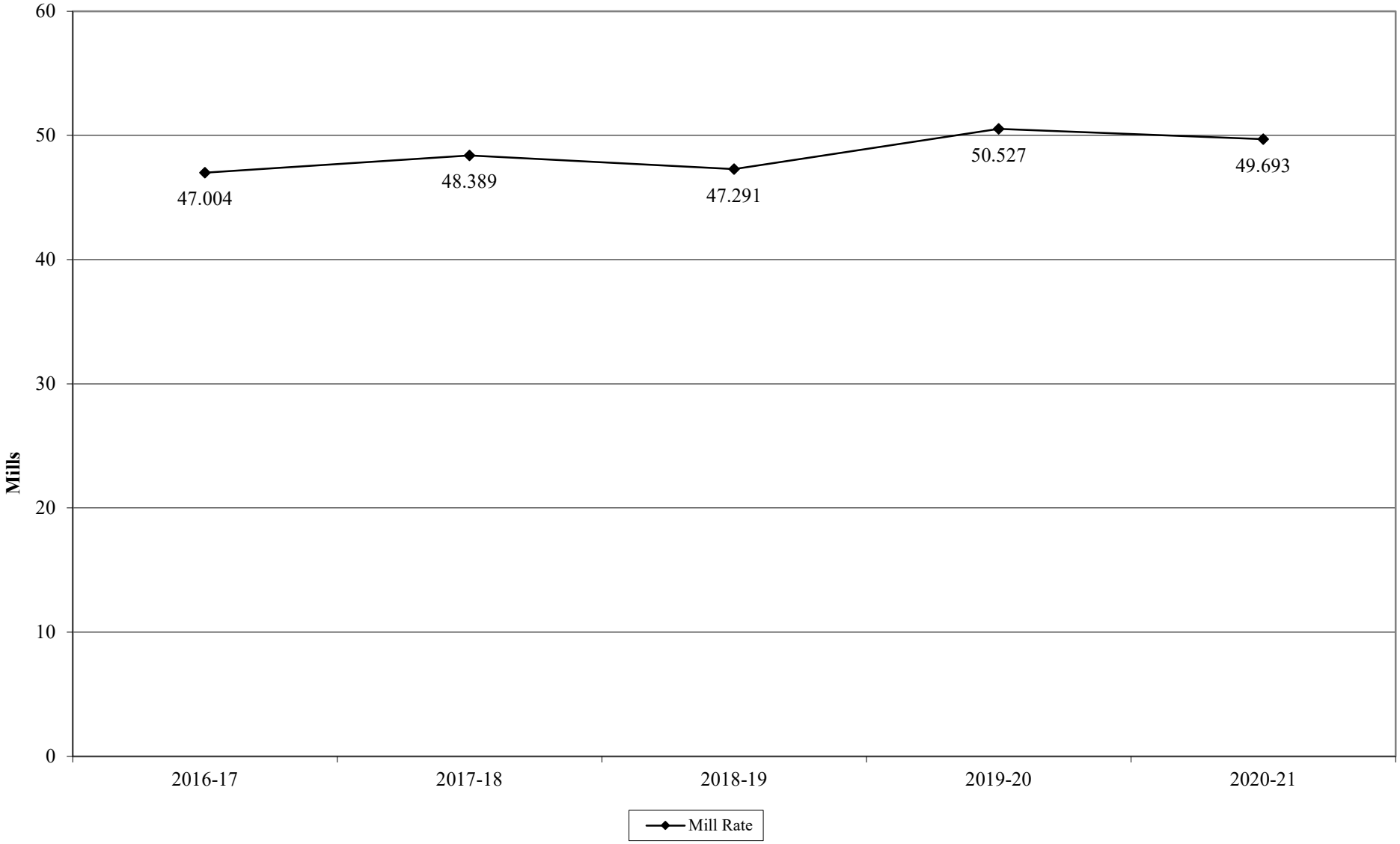


	06/30/2017	06/30/2018	06/30/2019	06/30/2020	06/30/2021
Other	1,715	0	0	1,825	0
Perkins Reserve	0	0	0	0	3,356
Spark Grant	0	0	0	0	150,455
Pandemis Relief Grant	0	0	0	0	4,500
ESSER-CARES	0	0	0	23,394	23,690
REAP Grant	23,824	29,655	26,390	23,879	53,192
Career & Tech Ed	0	0	0	76	0
Special Education	0	2,649	0	0	7,163
Title IV	0	1,727	12,455	12,156	12,597
Title II	21,091	11,185	11,745	12,782	13,477
Title I	64,532	58,178	57,214	56,659	68,241
Child Nutrition	126,020	123,405	123,046	139,155	223,890

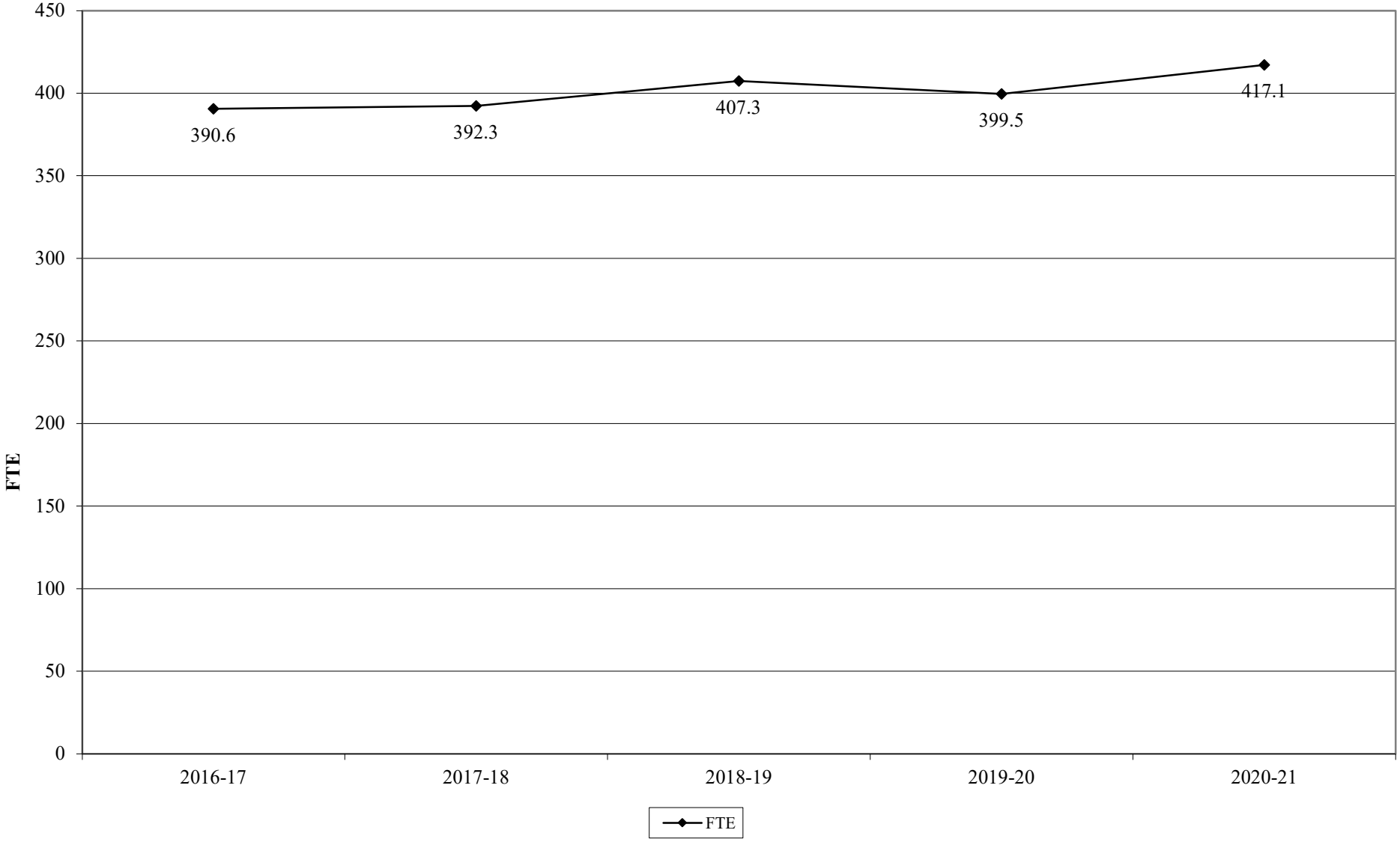
Unified School District No. 274
Oakley, Kansas
Valuation



Unified School District No. 274
Oakley, Kansas
Mill Rate



Unified School District No. 274
Oakley, Kansas
FTE



Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund
Expenditures per Pupil

