

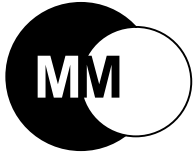
UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2019

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas as of and for the year ended June 30, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

Mapes & Miller, LLP

Certified Public Accountants

Norton, Kansas
January 13, 2020

UNIFIED SCHOOL DISTRICT NO. 294

STATEMENT 1

Oberlin, Kansas

Page 1

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	Payable	Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 0	25,875	2,911,803	2,911,803	25,875	1,559	27,434
Supplemental General	91,960	0	950,606	913,048	129,518	0	129,518
Special Purpose Funds:							
At Risk 4 Year Old	0	0	24,990	24,990	0	0	0
At Risk K-12	37,254	0	289,739	226,993	100,000	661	100,661
Capital Outlay	1,025,387	185	562,009	653,283	934,298	223,164	1,157,462
Driver Training	21,945	56	15,013	11,645	25,369	0	25,369
Food Service	42,896	0	263,314	264,910	41,300	0	41,300
Professional Development	16,742	0	10,904	3,588	24,058	0	24,058
Special Education	89,043	0	599,105	543,060	145,088	0	145,088
Career and Postsecondary Education	0	0	233,326	148,281	85,045	0	85,045
KPERS Special Retirement Contribution	0	0	261,292	261,292	0	0	0
Federal Funds	1,546	0	102,564	101,573	2,537	216	2,753
Gifts and Grants	31,720	0	46,344	38,847	39,217	0	39,217
Contingency Reserve	100,932	0	0	0	100,932	0	100,932
Textbook Rental and Student Material Revolving	4,147	0	22,500	18,548	8,099	0	8,099
Box Tops for Education	5,071	0	593	0	5,664	0	5,664
Knights of Columbus Special Education	8,715	0	2,215	2,244	8,686	0	8,686
District Activity Funds	15,955	0	39,196	42,628	12,523	0	12,523
Trust Funds:							
Hill Endowment	238,375	0	0	0	238,375	0	238,375
Hill Scholarship	5,276	0	4,931	0	10,207	0	10,207
GH Lippelmann Scholarship	100,000	0	0	0	100,000	0	100,000
GH Lippelmann Interest	54,124	0	9,162	2,800	60,486	0	60,486
Flora Edwards Scholarship	563,555	0	278	563,833	0	0	0
Flora Edwards Interest	2,892	0	1	2,893	0	0	0
Total Reporting Entity (Excluding Agency Funds)	\$ 2,457,535	26,116	6,349,885	6,736,259	2,097,277	225,600	2,322,877

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

STATEMENT 1

Page 2

For the Fiscal Year Ended June 30, 2019

The Bank, Oberlin, Kansas		
NOW Accounts	\$	1,745,357
FNB Bank, Oberlin, Kansas		
NOW Accounts		238,506
Certificates of Deposit		<u>438,375</u>
Total		2,422,238
Agency Funds per Schedule 3		<u>(99,361)</u>
Total Reporting Entity (Excluding Agency Funds)	\$	<u>2,322,877</u>

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

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Notes to the Financial Statement

June 30, 2019

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Unified School District No. 294, Oberlin, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 294 (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2019:

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

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

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

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

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

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended in this manner for the year ended June 30, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year-end.

A legal operating budget is not required for trust funds and following special purpose funds:

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

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

Reimbursed Expenditures

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. Stewardship, Compliance and AccountabilityCompliance with Kansas Statutes

Cash Basis Compliance. K.S.A. 10-1113 requires that no indebtedness be created for a fund in excess of available monies in that fund. The Payroll Clearing fund incurred indebtedness in excess of available cash balances by \$559. This appear to be in violation of this statute.

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, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$2,422,238 and the bank balance was \$2,655,967. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$2,155,967 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, 2019, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. Defined Benefit Pension Plan

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

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 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.

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 \$261,292 for the year ended June 30, 2019.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,694,641. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018. 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 publically 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:

<u>Completed Years of Service</u>	<u>Vacation Days Earned</u>
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, 2018 has been calculated.

Early Retirement Program

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

1. Currently a certified faculty member or administrator.
2. Not less than 53 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Five (5) years or more of employment service with the District and twenty (20) years minimum in education.
4. Eligible for retirement with the Kansas Public Employees Retirement System (KPERs).
5. Met the minimum requirements of KPERs for retirement.

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

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

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

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

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

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

As of June 30, 2019 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, 2019.

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, 2019, 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	\$ 328,879
General	At Risk (4 Year Old)	K.S.A. 72-5167	24,990
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	123,120
Supplemental General	Food Service	K.S.A. 72-5143	33,869
Supplemental General	Special Education	K.S.A. 72-5143	206,924
Supplemental General	Professional Development	K.S.A. 72-5143	10,000
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	289,739
Supplemental General	Driver Training	K.S.A. 72-5143	10,000

8. **In-Substance Receipt in Transit**

The District received \$147,210 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

9. **Operating Leases**

Integrated Mailing System

On March 1, 2017, Unified School District No. 294 entered into an agreement with Pitney Bowes, Inc. for the lease of an integrated mailing system located at the administrative office. The agreement is effective as of March 1, 2017 and calls for quarterly payments of \$288 through March 1, 2022. Payments totaling \$1,152 were made during the year ended June 30, 2019. The amounts due under this agreement in future periods are as follows:

Year	Payment
2019-20	1,152
2020-21	1,152
2021-22	864
Total	\$ 3,168

10. **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, 2019**

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

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	\$ 2,923,830	(83,300)	71,273	2,911,803	2,911,803	0
Supplemental General	936,625	(23,577)	0	913,048	913,048	0
Special Purpose Funds:						
At Risk 4 Year Old	28,322	0	0	28,322	24,990	(3,332)
At Risk K-12	231,991	0	0	231,991	226,993	(4,998)
Capital Outlay	1,395,000	0	0	1,395,000	653,283	(741,717)
Driver Training	27,965	0	0	27,965	11,645	(16,320)
Food Service	300,035	0	0	300,035	264,910	(35,125)
Professional Development	18,242	0	0	18,242	3,588	(14,654)
Special Education	683,125	0	0	683,125	543,060	(140,065)
Career and Postsecondary Education	145,000	0	11,030	156,030	148,281	(7,749)
KPERs Special Retirement Contribution	419,341	0	0	419,341	261,292	(158,049)
Federal Funds	93,508	0	0	93,508	101,573	*
Gifts and Grants	28,131	0	0	28,131	38,847	*

* Exempt from Budget Law

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 1

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Equalization Aid	\$ 2,504,093	2,539,748	(35,655)
Special Education State Aid	328,879	384,082	(55,203)
Mineral Production	7,558	0	7,558
Reimbursed Expenses	<u>71,273</u>	<u>0</u>	<u>71,273</u>
Total Receipts	<u>2,911,803</u>	<u>2,923,830</u>	<u>(12,027)</u>
Expenditures:			
Instruction	1,424,705	1,268,099	156,606
Student Support Services	98,036	103,815	(5,779)
Instructional Support Staff	63,578	61,010	2,568
General Administration	97,192	93,405	3,787
School Administration	235,807	233,503	2,304
Operations and Maintenance	249,970	357,260	(107,290)
Student Transportation Services	241,443	247,190	(5,747)
Other Supplemental Service	147,203	147,144	59
Transfer to Special Education	328,879	384,082	(55,203)
Transfer to At Risk (4 Year Old)	24,990	28,322	(3,332)
Adjustment to Comply with Legal Max	<u>0</u>	<u>(83,300)</u>	<u>83,300</u>
Legal General Fund Budget	2,911,803	2,840,530	71,273
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>71,273</u>	<u>(71,273)</u>
Total Expenditures	<u>2,911,803</u>	<u>2,911,803</u>	<u>0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>25,875</u>		
Unencumbered Cash, Ending	\$ <u>25,875</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 2

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Tax in Process	\$ 21,238	18,112	3,126
Current Tax	856,804	870,460	(13,656)
Delinquent Tax	8,590	10,007	(1,417)
Motor Vehicle Tax	58,860	54,338	4,522
Recreational Vehicle Tax	1,426	1,583	(157)
Commercial Vehicle Tax	3,600	3,325	275
Mineral Production	<u>88</u>	<u>0</u>	<u>88</u>
 Total Receipts	 <u>950,606</u>	 <u>957,825</u>	 <u>(7,219)</u>
 Expenditures:			
Instruction	140,220	344,388	(204,168)
Transfer to Food Service	33,869	42,500	(8,631)
Transfer to Special Education	206,924	210,000	(3,076)
Transfer to Career and Postsecondary Education	222,296	145,000	77,296
Transfer to Professional Development	10,000	0	10,000
Transfer to Driver Training	10,000	0	10,000
Transfer to At Risk (K-12)	289,739	194,737	95,002
Adjustment to Comply with Legal Max	<u>0</u>	<u>(23,577)</u>	<u>23,577</u>
 Total Expenditures	 <u>913,048</u>	 <u>913,048</u>	 <u>0</u>
 Receipts Over (Under) Expenditures	 37,558		
Unencumbered Cash, Beginning	<u>91,960</u>		
 Unencumbered Cash, Ending	\$ <u>129,518</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

At Risk (4 Year Old) Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transfer from General	<u>24,990</u>	<u>28,322</u>	<u>(3,332)</u>
Total Receipts	<u>24,990</u>	<u>28,322</u>	<u>(3,332)</u>
Expenditures:			
Instruction	593	28,322	(27,729)
Student Support Services	<u>24,397</u>	<u>0</u>	<u>24,397</u>
Total Expenditures	<u>24,990</u>	<u>28,322</u>	<u>(3,332)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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At Risk (K-12) Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Other Revenue from Local Sources	\$ 0	0	0
Transfer from Supplemental General	<u>289,739</u>	<u>194,737</u>	<u>95,002</u>
Total Receipts	<u>289,739</u>	<u>194,737</u>	<u>95,002</u>
Expenditures:			
Instruction	<u>226,993</u>	<u>231,991</u>	<u>(4,998)</u>
Receipts Over (Under) Expenditures	62,746		
Unencumbered Cash, Beginning	<u>37,254</u>		
Unencumbered Cash, Ending	\$ <u>100,000</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Tax in Process	\$ 11,388	9,612	1,776
Current Tax	437,764	396,603	41,161
Delinquent Tax	4,266	5,364	(1,098)
Motor Vehicle Tax	27,245	25,759	1,486
Recreational Vehicle Tax	687	751	(64)
Commerical Vehicle Tax	2,098	1,576	522
Mineral Production Tax	45	25	20
Other Revenue - Local Sources	<u>78,516</u>	<u>0</u>	<u>78,516</u>
 Total Receipts	 <u>562,009</u>	 <u>439,690</u>	 <u>122,319</u>
 Expenditures:			
Instruction	363,903	175,000	188,903
Instructional Support Staff	0	40,000	(40,000)
General Administration	1,818	40,000	(38,182)
School Administration	1,352	40,000	(38,648)
Operations and Maintenance	188,398	10,000	178,398
Transportation	2,840	250,000	(247,160)
Other Support Services	0	40,000	(40,000)
Facilities Acquisition and Construction	<u>94,972</u>	<u>800,000</u>	<u>(705,028)</u>
 Total Expenditures	 <u>653,283</u>	 <u>1,395,000</u>	 <u>(741,717)</u>
 Receipts Over (Under) Expenditures	 (91,274)		
Unencumbered Cash, Beginning	1,025,387		
Prior Year Cancelled Encumbrances	<u>185</u>		
 Unencumbered Cash, Ending	 \$ <u><u>934,298</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
State Aid	\$ 3,528	3,770	(242)
Other Revenue - Local Sources	1,485	2,250	(765)
Transfer from Supplemental General	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Receipts	<u>15,013</u>	<u>6,020</u>	<u>8,993</u>
Expenditures:			
Instruction	11,395	26,715	(15,320)
Operations & Maintenance	<u>250</u>	<u>1,250</u>	<u>(1,000)</u>
Total Expenditures	<u>11,645</u>	<u>27,965</u>	<u>(16,320)</u>
Receipts Over (Under) Expenditures	3,368		
Unencumbered Cash, Beginning	21,945		
Prior Year Cancelled Encumbrances	<u>56</u>		
Unencumbered Cash, Ending	\$ <u>25,369</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Federal Aid	\$ 119,438	116,951	2,487
State Aid	2,281	194	2,087
Food Service	103,059	95,754	7,305
Miscellaneous	4,668	0	4,668
Transfer from Supplemental General	<u>33,868</u>	<u>42,500</u>	<u>(8,632)</u>
Total Receipts	<u>263,314</u>	<u>255,399</u>	<u>7,915</u>
Expenditures:			
Operations and Maintenance	6,031	11,625	(5,594)
Food Service Operations	<u>258,879</u>	<u>288,410</u>	<u>(29,531)</u>
Total Expenditures	<u>264,910</u>	<u>300,035</u>	<u>(35,125)</u>
Receipts Over (Under) Expenditures	(1,596)		
Unencumbered Cash, Beginning	<u>42,896</u>		
Unencumbered Cash, Ending	\$ <u>41,300</u>		

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, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Other	\$ 400	0	400
State Source	504	1,500	(996)
Transfer from Supplemental General	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Receipts	<u>10,904</u>	<u>1,500</u>	<u>9,404</u>
Expenditures:			
Instructional Support Staff	<u>3,588</u>	<u>18,242</u>	<u>(14,654)</u>
Receipts Over (Under) Expenditures	7,316		
Unencumbered Cash, Beginning	<u>16,742</u>		
Unencumbered Cash, Ending	\$ <u><u>24,058</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Federal Aid	\$ 8,458	0	8,458
Interest on Idle Funds	41,611	0	41,611
Miscellaneous	13,233	0	13,233
Transfer from General	328,879	384,082	(55,203)
Transfer from Supplemental General	<u>206,924</u>	<u>210,000</u>	<u>(3,076)</u>
Total Receipts	<u>599,105</u>	<u>594,082</u>	<u>5,023</u>
Expenditures:			
Instruction	521,520	661,840	(140,320)
Student Transportation Services	<u>21,540</u>	<u>21,285</u>	<u>255</u>
Total Expenditures	<u>543,060</u>	<u>683,125</u>	<u>(140,065)</u>
Receipts Over (Under) Expenditures	56,045		
Unencumbered Cash, Beginning	<u>89,043</u>		
Unencumbered Cash, Ending	\$ <u><u>145,088</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Career and Postsecondary Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Reimbursed Expenses	\$ 11,030	0	11,030
Transfer from Supplemental General	<u>222,296</u>	<u>145,000</u>	<u>77,296</u>
Total Receipts	<u>233,326</u>	<u>145,000</u>	<u>88,326</u>
Expenditures:			
Instruction	139,903	135,835	4,068
Operations and Maintenance	8,378	9,165	(787)
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	<u>0</u>	<u>11,030</u>	<u>(11,030)</u>
Total Expenditures	<u>148,281</u>	<u>156,030</u>	<u>(7,749)</u>
Receipts Over (Under) Expenditures	85,045		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>85,045</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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KPERS Special Retirement Contribution Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	\$ <u>261,292</u>	<u>419,341</u>	<u>(158,049)</u>
Expenditures:			
Instruction	178,642	286,991	(108,349)
Student Support	13,304	21,500	(8,196)
Instructional Support	9,993	16,500	(6,507)
General Administration	17,054	28,500	(11,446)
School Administration	16,325	24,850	(8,525)
Operations and Maintenance	10,553	15,500	(4,947)
Student Transportation Services	<u>15,421</u>	<u>25,500</u>	<u>(10,079)</u>
Total Expenditures	<u>261,292</u>	<u>419,341</u>	<u>(158,049)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Federal Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

SCHEDULE 2

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	Title I 18-19	Title II A 17-18	Title II A 18-19	Title IV A 18-19	Small Rural Schools	Total	Budget*	Variance Over (Under)
Receipts:								
Federal Aid	\$ 62,094	0	17,269	12,599	10,602	102,564	93,508	9,056
Expenditures:								
Instruction	60,500	0	0	11,987	10,602	83,089	91,907	(8,818)
Instructional Support Staff	0	0	16,890	0	0	16,890	0	16,890
School Administration	1,594	0	0	0	0	1,594	1,601	(7)
Total Expenditures	62,094	0	16,890	11,987	10,602	101,573	93,508	8,065
Receipts Over (Under) Expenditures	0	0	379	612	0	991		
Unencumbered Cash, Beginning	0	1,546	0	0	0	1,546		
Unencumbered Cash, Ending	\$ 0	1,546	379	612	0	2,537		

*Exempt from Budget Law per K.S.A. 12-1663

Gifts and Grants Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	Endow- ments/ Gifts Trust	Grants	Totals	Budget*	Variance Over (Under)
Receipts:					
Donations and Grants	\$ <u>4,578</u>	<u>41,766</u>	<u>46,344</u>	<u>0</u>	<u>46,344</u>
Expenditures:					
Instruction	0	17,211	17,211	5,131	12,080
Student Support Services	4,349	17,287	21,636	22,000	(364)
Transfer to Flora Edwards Scholarship	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Expenditures	<u>4,349</u>	<u>34,498</u>	<u>38,847</u>	<u>28,131</u>	<u>10,716</u>
Receipts Over (Under) Expenditures	229	7,268	7,497		
Unencumbered Cash, Beginning	<u>23,699</u>	<u>8,021</u>	<u>31,720</u>		
Unencumbered Cash, Ending	\$ <u><u>23,928</u></u>	<u><u>15,289</u></u>	<u><u>39,217</u></u>		

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Contingency Reserve</u>	<u>Textbook Rental and Student Material Revolving</u>
Receipts:		
Fees	\$ 0	22,500
Expenditures:		
Transfer to Special Education	0	0
Instruction	<u>0</u>	<u>18,548</u>
Total Expenditures	<u>0</u>	<u>18,548</u>
Receipts Over (Under) Expenditures	0	3,952
Unencumbered Cash, Beginning	<u>100,932</u>	<u>4,147</u>
Unencumbered Cash, Ending	\$ <u>100,932</u>	<u>8,099</u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Box Tops for Education</u>	<u>Knights of Columbus Special Education</u>
Receipts:		
Donations	\$ <u>593</u>	<u>2,215</u>
Expenditures:		
Instruction	<u>0</u>	<u>2,244</u>
Receipts Over (Under) Expenditures	593	(29)
Unencumbered Cash, Beginning	<u>5,071</u>	<u>8,715</u>
Unencumbered Cash, Ending	\$ <u>5,664</u>	<u>8,686</u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Hill Endowment</u>	<u>Hill Scholarship</u>
Receipts:		
Interest on Idle Funds	\$ 0	4,931
Expenditures:		
Scholarships	0	0
Receipts Over (Under) Expenditures	0	4,931
Unencumbered Cash, Beginning	238,375	5,276
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>238,375</u>	<u>10,207</u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

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Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	GH	GH
	Lippelmann	Lippelmann
	Scholarship	Interest
	<u> </u>	<u> </u>
Receipts:		
Interest on Idle Funds	\$ 0	9,162
Donations	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>9,162</u>
Expenditures:		
Fees	0	0
Scholarships	<u>0</u>	<u>2,800</u>
Total Expenditures	<u>0</u>	<u>2,800</u>
Receipts Over (Under) Expenditures	0	6,362
Unencumbered Cash, Beginning	<u>100,000</u>	<u>54,124</u>
Unencumbered Cash, Ending	\$ <u><u>100,000</u></u>	<u><u>60,486</u></u>

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Flora Edwards Scholarship</u>	<u>Flora Edwards Interest</u>
Receipts:		
Interest on Idle Funds	\$ 278	1
Transfer from Endowments/Gifts Trust	<u>0</u>	<u>0</u>
Total Receipts	<u>278</u>	<u>1</u>
Expenditures:		
Fees	0	0
Scholarships	<u>563,833</u>	<u>2,893</u>
Total Expenditures	<u>563,833</u>	<u>2,893</u>
Receipts Over (Under) Expenditures	(563,555)	(2,892)
Unencumbered Cash, Beginning	<u>563,555</u>	<u>2,892</u>
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior-Senior High School:				
Speech/Forensics Club	\$ 244	233	378	99
Band Club	2,802	4,616	3,548	3,870
D-Club	1,991	0	217	1,774
Drama Club	2,206	2,154	2,324	2,036
FFA	1,865	14,490	12,809	3,546
Helping Hands	2,262	80	280	2,062
History Club	18	0	0	18
Junior High Pep Club	29	0	0	29
Junior High Student Council	304	151	185	270
Miscellaneous	124	0	0	124
Music Club	9,244	7,776	9,139	7,881
National Honor Society	446	851	525	772
Science Club	870	0	43	827
Science Department	10	0	0	10
Senior High Student Council	3,889	5,646	6,790	2,745
Senior High P.E.	6	0	0	6
Spanish Club	110	10,277	10,374	13
Student Activities	8,153	3,436	2,434	9,155
Yearbook	992	8,451	6,109	3,334
Class of 2016	1,200	0	0	1,200
Class of 2018	1,566	0	0	1,566
Class of 2019	2,273	3,527	5,277	523
Class of 2020	5,610	557	5,265	902
Class of 2021	2,918	2,055	14	4,959
Class of 2022	978	598	0	1,576
Class of 2023	390	500	0	890
Class of 2024	0	4,244	2,247	1,997
Concessions	12,139	26,026	25,160	13,005
Weight Club	45	0	0	45
Tech Club	195	0	0	195
Vo-Ag Class	36	150	0	186
A/V Communications	516	550	0	1,066

(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, 2019

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Industrial Arts Class	\$ 538	0	0	538
Art Class	0	390	300	90
Cheerleading	2,435	0	61	2,374
Cross Country	584	234	208	610
Banner Program	5,764	5,075	2,385	8,454
8th Grade Topeka Trip	6,384	2,904	2,529	6,759
Junior High Volleyball	540	652	775	417
Junior High Football	21	0	0	21
Junior High Track	162	286	371	77
Senior High Boys Basketball	248	953	1,179	22
Senior High Football	374	1,266	1,455	185
Senior High Girls Basketball	680	3,094	3,560	214
Senior High Golf	70	2,888	2,937	21
Senior High Track	286	232	296	222
Senior High Volleball	546	1,092	946	692
Senior High Wrestling	508	58	236	330
Subtotal Junior-Senior High School	82,571	115,492	110,356	87,707
Elementary School:				
Music	233	545	655	123
Physical Education	2,549	0	0	2,549
Helping Hands	220	50	0	270
Student Activities	7,116	13,460	12,099	8,477
Total Student Organization Funds	92,469	129,497	123,110	99,126
Other Agency Funds:				
Faculty	540	2,623	2,529	634
NWKL	1,058	4,601	5,659	0
Payroll Clearing	(591)	32	0	(559)
Sales Tax Collections	65	4,903	4,808	160
Total Agency Funds	\$ 93,541	141,656	136,106	99,361

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, 2019

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	\$ 7,499	0	35,770	40,022	3,247	0	3,247
Junior/Senior High School Library	1,474	0	121	103	1,492	0	1,492
Elementary Library	6,982	0	3,305	2,503	7,784	0	7,784
 Total District Activity Funds	 \$ 15,955	 0	 39,196	 42,628	 12,523	 0	 12,523