OXFORD UNIFIED SCHOOL DISTRICT NO. 358
OXFORD, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

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OXFORD UNIFIED SCHOOL DISTRICT NO. 358
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INDEPENDENT AUDITORS' REPORT

Board of Education
Oxford Unified School District No. 358
Oxford, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Oxford Unified School District No. 358, Oxford, Kansas**, as of and for the year ended **June 30, 2024**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Oxford Unified School District No. 358, Oxford, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Oxford Unified School District No. 358, Oxford, Kansas**, as of **June 30, 2024**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Oxford Unified School District No. 358, Oxford, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Oxford Unified School District No. 358

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Oxford Unified School District No. 358, Oxford, 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.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Oxford Unified School District No. 358, Oxford, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Oxford Unified School District No. 358, Oxford, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Oxford Unified School District No. 358, Oxford, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
Oxford Unified School District No. 358

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Oxford Unified School District No. 358, Oxford, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated September 27, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 13, 2024

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 4,252,437	$ 4,252,437	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	187	0	1,290,243	1,255,640	34,790	0	34,790
Preschool-Aged At-Risk	6,050	0	36,000	10,756	31,294	0	31,294
At Risk (K-12)	41	0	603,257	597,536	5,762	0	5,762
Bilingual Education	3,789	0	1,027	327	4,489	0	4,489
Virtual Education	490	0	355,000	351,572	3,918	0	3,918
Capital Outlay	691,658	0	644,203	534,011	801,850	0	801,850
Driver Training	21,582	0	6,385	0	27,967	0	27,967
Food Service	88,333	0	216,424	221,681	83,076	0	83,076
Professional Development	10,426	0	42,479	20,260	32,645	0	32,645
Special Education	435,125	0	981,937	940,803	476,259	0	476,259
Career and Postsecondary	18,137	0	106,919	94,991	30,065	0	30,065
KPERS Contribution	0	0	386,034	386,034	0	0	0
Federal Funds	31,891	0	141,540	175,574	(2,143)	0	(2,143)
Gifts and Grants	198,258	0	141,293	93,791	245,760	0	245,760
Contingency Reserve	426,526	0	101,506	70,000	458,032	0	458,032
Textbook & Student Material Revolving	133,184	0	29,974	31,702	131,456	0	131,456
District Activity Funds	21,863	0	47,415	46,073	23,205	0	23,205
Bond & Interest Fund	351,296	0	380,494	382,030	349,760	0	349,760
	$ 2,438,836	$ 0	$ 9,764,567	$ 9,465,218	$ 2,738,185	$ 0	$ 2,738,185

Composition of Cash:	Checking and Money Market Accounts	2,169,818
	Investments	600,328
		2,770,146
	Agency Funds	(31,961)
		$ 2,738,185

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

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Oxford Unified School District No. 358 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Oxford, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

Special Purpose Funds-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.

Bond & Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and for payment of general long-term debt.

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

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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & interest 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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 budget amendments for the year ended June 30, 2024.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

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

Note 2 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

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

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $386,034 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $3,524,571. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Compensated Absences:

Vacation and Sick Leave
The personnel policies of the District provide for no accumulation of unused vacation days. District employees are given twelve days of sick leave each year, accumulative to sixty-five days. After accumulating sixty-five days of sick leave, teachers may sellback additional days to the Board at $80 per day. Upon retirement from teaching, a teacher withten years immediate past experience in the District will be paid for unused sick leave accumulated up to a maximum of fifty days, at the rate of $80 per day.

Note 4 - 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.

Note 5 - 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 the 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.

Note 6 - Other Post Employment Benefits:

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, 2024.

Note 7 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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. 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 Workers Compensation Fund, Inc., a public entity risk pool currently operating asa common risk management and insurance program for 112 participating members.

The District pays an annual premium to KASB Workers Compensation Fund, Inc. for its workers compensation insurance coverage. The agreement to participate provides that the KASB Workers Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Workers Compensation Fund, Inc. management.

The District continues to carry commercial insurance for all other risks of loss, including property, inland marine, general liability, automobile, crime/fidelity, umbrella, linebacker, and data compromise. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 9 - Deposits & Investments:

As of June 30, 2024, the District had the following investments and maturities:

Investment Type	Fair Value	Rating US
Kansas Municipal Investment Pool	$ 600,328.00	N/A

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

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. The District's allocation of investments as of June 30, 2024, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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%. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $2,169,818 and the bank balance was $2,646,015. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $305,812 was covered by federal depository insurance and $2,340,203 was collateralized with securities held by the pledging financial institution's agent 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, 2024, the District had invested $600,328 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 10 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer To:										
Transfer from:	Supplemental General	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 6,000	$ 371,308	$ 0	$ 255,000	$ 237,219	$ 5,000	$ 672,116	$ 10,000	$ 101,506	$ 1,658,149
Supplemental General Fund	0	30,000	231,949	1,027	100,000	0	35,000	300,000	90,000	0	787,976
Contingency Reserve Fund	70,000	0	0	0	0	0	0	0	0	0	70,000
	$ 70,000	$ 36,000	$ 603,257	$ 1,027	$ 355,000	$ 237,219	$ 40,000	$ 972,116	$ 100,000	$ 101,506	$ 2,516,125

Note 11 - Subsequent Events:

The District has evaluated subsequent events through September 13, 2024, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds Series 2018	3.00 - 3.75	12/1/2018	$ 6,000,000	9/1/2039

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Series 2018	$ 5,430,000	$ 0	$ 210,000	$ 5,220,000	$ 172,030

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

	Principal	Interest	Total Principal and Interest
2025	$ 220,000	$ 164,243	$ 384,243
2026	235,000	156,280	391,280
2027	245,000	148,493	393,493
2028	260,000	140,918	400,918
2029	270,000	132,968	402,968
2030 - 2034	1,570,000	530,354	2,100,354
2035 - 2039	1,970,000	248,205	2,218,205
2040	450,000	7,763	457,763
	$ 5,220,000	$ 1,529,224	$ 6,749,224

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

	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)
General Fund	$ 4,614,345	$ (407,402)	$ 45,494	$ 4,252,437	$ 4,252,437	$ 0
Special Purpose Funds						
Supplemental General	1,328,916	(73,276)	0	1,255,640	1,255,640	0
Preschool-Aged At-Risk	27,500	0	0	27,500	10,756	(16,744)
At Risk (K-12)	604,140	0	0	604,140	597,536	(6,604)
Bilingual Education	4,500	0	0	4,500	327	(4,173)
Virtual Education	382,400	0	0	382,400	351,572	(30,828)
Capital Outlay	800,060	0	0	800,060	534,011	(266,049)
Driver Training	0	0	0	0	0	0
Food Service	265,010	0	0	265,010	221,681	(43,329)
Professional Development	21,400	0	0	21,400	20,260	(1,140)
Special Education	1,013,011	0	0	1,013,011	940,803	(72,208)
Career and Postsecondary Education	130,725	0	0	130,725	94,991	(35,734)
KPERS Contribution	446,134	0	0	446,134	386,034	(60,100)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	175,574	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	93,791	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	70,000	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	31,702	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	46,073	XXXXXXXXX
Bond & Interest Fund	382,030	0	0	382,030	382,030	0
	$ 10,020,171	$ (480,678)	$ 45,494	$ 9,584,987	$ 9,465,218	$ (536,909)

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 53,312	$ 48,683	$ 0	$ 48,683
State Sources	3,966,652	4,203,754	4,614,345	(410,591)
	4,019,964	4,252,437	$ 4,614,345	$ (361,908)
Expenditures				
Instruction	1,310,691	1,474,607	$ 1,776,897	$ (302,290)
Student Support Services	85,143	88,244	182,225	(93,981)
Instructional Support Staff	66,050	81,853	86,384	(4,531)
General Administration	219,714	184,351	227,200	(42,849)
School Administration	367,389	373,346	326,000	47,346
Central Services	35,906	63,394	48,300	15,094
Operations & Maintenance	104,174	105,340	44,500	60,840
Student Transportation Services	205,071	190,428	221,150	(30,722)
Other Support Services	55,813	25,725	74,500	(48,775)
Community Services Operations	7,000	7,000	7,000	0
Transfers	1,563,015	1,658,149	1,620,189	37,960
Adjustment to Comply with Legal Max	0	0	(407,402)	407,402
Adjustment for Qualifying Budget Credits	0	0	45,494	(45,494)
	4,019,966	4,252,437	$ 4,252,437	$ 0
Receipts Over (Under) Expenditures	(2)	0		
Unencumbered Cash, Beginning	2	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 318,545	$ 332,108	$ 337,582	$ (5,474)
County Sources	35,636	49,995	34,095	15,900
State Sources	784,871	838,140	887,051	(48,911)
Transfers	37,500	70,000	70,000	0
	1,176,552	1,290,243	$ 1,328,728	$ (38,485)
Expenditures				
Instruction	70,277	72,945	$ 364,687	$ (291,742)
Student Support Services	0	0	59,546	(59,546)
Instructional Support Staff	79,169	84,523	91,353	(6,830)
General Administration	190	20	5,500	(5,480)
School Administration	6,227	0	7,000	(7,000)
Operations & Maintenance	400,407	310,176	292,060	18,116
Transfers	620,095	787,976	508,770	279,206
Adjustment to Comply with Legal Max	0	0	(73,276)	73,276
	1,176,365	1,255,640	$ 1,255,640	$ 0
Receipts Over (Under) Expenditures	187	34,603		
Unencumbered Cash, Beginning	0	187		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 187	$ 34,790		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 2,000	$ 36,000	$ 0	$ 36,000
	2,000	36,000	$ 0	$ 36,000
Expenditures				
Instruction	7,552	10,756	$ 27,500	$ (16,744)
	7,552	10,756	$ 27,500	$ (16,744)
Receipts Over (Under) Expenditures	(5,552)	25,244		
Unencumbered Cash, Beginning	11,602	6,050		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,050	$ 31,294		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 489,095	$ 603,257	$ 609,290	$ (6,033)
	489,095	603,257	$ 609,290	$ (6,033)
Expenditures				
Instruction	434,928	490,994	$ 484,640	$ 6,354
Student Support Services	109,883	106,542	119,500	(12,958)
	544,811	597,536	$ 604,140	$ (6,604)
Receipts Over (Under) Expenditures	(55,716)	5,721		
Unencumbered Cash, Beginning	55,757	41		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 41	$ 5,762		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bilingual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,059	$ 1,027	$ 1,206	$ (179)
	1,059	1,027	$ 1,206	$ (179)
Expenditures				
Instruction	41	327	$ 4,500	$ (4,173)
	41	327	$ 4,500	$ (4,173)
Receipts Over (Under) Expenditures	1,018	700		
Unencumbered Cash, Beginning	2,771	3,789		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,789	$ 4,489		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 329,500	$ 355,000	$ 397,230	$ (42,230)
	329,500	355,000	$ 397,230	$ (42,230)
Expenditures				
Instruction	329,017	351,572	$ 382,400	$ (30,828)
	329,017	351,572	$ 382,400	$ (30,828)
Receipts Over (Under) Expenditures	483	3,428		
Unencumbered Cash, Beginning	7	490		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 490	$ 3,918		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 228,990	$ 254,727	$ 173,227	$ 81,500
County Sources	21,423	20,312	18,954	1,358
State Sources	113,952	131,945	133,712	(1,767)
Transfers	180,573	237,219	65,000	172,219
	544,938	644,203	$ 390,893	$ 253,310
Expenditures				
Instruction	85	0	$ 17,000	$ (17,000)
Student Support Services	0	11,744	8,500	3,244
Operations & Maintenance	86,866	235,008	254,560	(19,552)
Transportation	80,400	0	75,000	(75,000)
Facility Acquisition & Construction Services	108,378	287,259	445,000	(157,741)
	275,729	534,011	$ 800,060	$ (266,049)
Receipts Over (Under) Expenditures	269,209	110,192		
Unencumbered Cash, Beginning	422,449	691,658		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 691,658	$ 801,850		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,520	$ 3,340	$ 0	$ 3,340
State Sources	0	3,045	6,075	(3,030)
	2,520	6,385	$ 6,075	$ 310
Expenditures				
Instruction	1,972	0	$ 0	$ 0
	1,972	0	$ 0	$ 0
Receipts Over (Under) Expenditures	548	6,385		
Unencumbered Cash, Beginning	21,034	21,582		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 21,582	$ 27,967		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 66,387	$ 76,662	$ 79,509	$ (2,847)
State Sources	1,604	1,572	1,375	197
Federal Sources	157,089	138,190	128,167	10,023
	225,080	216,424	$ 209,051	$ 7,373
Expenditures				
Food Service Operation	210,096	221,681	$ 265,010	$ (43,329)
	210,096	221,681	$ 265,010	$ (43,329)
Receipts Over (Under) Expenditures	14,984	(5,257)		
Unencumbered Cash, Beginning	73,349	88,333		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 88,333	$ 83,076		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,292	$ 2,479	$ 3,210	$ (731)
Transfers	17,720	40,000	25,000	15,000
	19,012	42,479	$ 28,210	$ 14,269
Expenditures				
Instructional Support Staff	10,182	20,260	$ 21,400	$ (1,140)
	10,182	20,260	$ 21,400	$ (1,140)
Receipts Over (Under) Expenditures	8,830	22,219		
Unencumbered Cash, Beginning	1,596	10,426		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,426	$ 32,645		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,315	$ 9,821	$ 0	$ 9,821
Federal Sources	0	0	4,200	(4,200)
Transfers	936,019	972,116	873,233	98,883
	946,334	981,937	$ 877,433	$ 104,504
Expenditures				
Instruction	899,879	940,803	$ 1,013,011	$ (72,208)
	899,879	940,803	$ 1,013,011	$ (72,208)
Receipts Over (Under) Expenditures	46,455	41,134		
Unencumbered Cash, Beginning	388,670	435,125		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 435,125	$ 476,259		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,922	$ 2,501	$ 1,500	$ 1,001
State Sources	3,181	4,418	5,940	(1,522)
Transfers	101,827	100,000	128,000	(28,000)
	106,930	106,919	$ 135,440	$ (28,521)
Expenditures				
Instruction	93,365	94,991	$ 130,725	$ (35,734)
	93,365	94,991	$ 130,725	$ (35,734)
Receipts Over (Under) Expenditures	13,565	11,928		
Unencumbered Cash, Beginning	4,572	18,137		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 18,137	$ 30,065		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 387,943	$ 386,034	$ 446,134	$ (60,100)
	387,943	386,034	$ 446,134	$ (60,100)
Expenditures				
Instruction	273,373	272,028	$ 305,674	$ (33,646)
Student Support Services	18,285	18,195	29,107	(10,912)
Instructional Support Staff	14,904	14,831	25,574	(10,743)
General Administration	11,377	11,321	11,888	(567)
School Administration	31,996	31,839	34,187	(2,348)
Central Services	8,166	8,126	8,533	(407)
Operations & Maintenance	24,497	24,376	25,599	(1,223)
Student Transportation Services	5,187	5,161	4,964	197
Food Service Operation	158	157	608	(451)
	387,943	386,034	$ 446,134	$ (60,100)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 249,506	$ 259,000	$ 260,617	$ (1,617)
County Sources	36,413	29,807	28,438	1,369
State Sources	102,524	91,687	91,687	0
	388,443	380,494	$ 380,742	$ (248)
Expenditures				
Debt Service	379,718	382,030	$ 382,030	$ 0
	379,718	382,030	$ 382,030	$ 0
Receipts Over (Under) Expenditures	8,725	(1,536)		
Unencumbered Cash, Beginning	342,571	351,296		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 351,296	$ 349,760		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 652,814	$ 141,540
	652,814	141,540
Expenditures		
Instruction	176,854	160,603
Student Support Services	65,877	14,971
Instructional Support Staff	44,330	0
Operations & Maintenance	546	0
Student Transportation Services	5,307	0
Facility Acquisition & Construction Services	303,862	0
	596,776	175,574
Receipts Over (Under) Expenditures	56,038	(34,034)
Unencumbered Cash, Beginning	(24,147)	31,891
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 31,891	$ (2,143)

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 86,750	$ 135,454
State Sources	1,250	5,839
	88,000	141,293
Expenditures		
Instruction	86,465	62,938
Central Services	10,990	517
Other Support Services	0	30,336
	97,455	93,791
Receipts Over (Under) Expenditures	(9,455)	47,502
Unencumbered Cash, Beginning	207,713	198,258
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 198,258	$ 245,760

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 125,317	$ 101,506
	125,317	101,506
Expenditures		
Operations & Maintenance	166,901	0
Transfers	37,500	70,000
	204,401	70,000
Receipts Over (Under) Expenditures	(79,084)	31,506
Unencumbered Cash, Beginning	505,610	426,526
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 426,526	$ 458,032

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 29,773	$ 29,974
	29,773	29,974
Expenditures		
Instruction	16,505	31,702
	16,505	31,702
Receipts Over (Under) Expenditures	13,268	(1,728)
Unencumbered Cash, Beginning	119,916	133,184
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 133,184	$ 131,456

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Cheerleaders	$ 635	$ 15,448	$ 14,738	$ 1,345
Drama club	2	195	0	197
FCA	93	0	0	93
KAYS	1,309	1,778	1,985	1,102
National honor society	179	1,443	951	671
Student Council	1,050	1,919	2,042	927
VICA/FFA	974	31,778	25,937	6,815
Forensics	717	158	507	368
Leadership	374	316	396	294
Cats R Us	1,076	0	0	1,076
Class of 2023	1	0	1	0
Class of 2024	240	27,873	27,706	407
Class of 2025	0	3,441	2,819	622
Concessions	1,881	800	910	1,771
Cap and Gown	0	1,240	0	1,240
Art supplies	739	0	0	739
FFA - Cats Cabinet	48	0	46	2
Misc In/Out	46	1,510	1,527	29
Flag fund	83	0	0	83
Band fund	726	0	12	714
FFA Farmer Fund	429	0	0	429
Yearbook	1,221	2,158	3,073	306
Special Funds	0	11,744	0	11,744
Patton Leadership Classes	8	0	8	0
Art club	299	0	0	299
Student Council	155	0	0	155
Cheerleaders	301	1,617	1,385	533
Sales Tax	0	4,789	4,789	0
Total Agency Funds	$ 12,586	$ 108,207	$ 88,832	$ 31,961

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Volleyball	$ 804	$ 0	$ 848	$ 599	$ 1,053	$ 0	$ 1,053
Football	1,276	0	560	662	1,174	0	1,174
Cross country	1,424	0	1,536	1,274	1,686	0	1,686
Girls basketball	157	0	0	0	157	0	157
Boys basketball	96	0	0	0	96	0	96
Track	55	0	3,235	2,925	365	0	365
Softball	180	0	180	149	211	0	211
Baseball	352	0	1,580	1,532	400	0	400
Weight room fund	59	0	0	0	59	0	59
Middle school athletics	719	0	695	1,239	175	0	175
Athletic gate receipts	5,483	0	25,551	22,375	8,659	0	8,659
Scholarships	11,258	0	13,230	15,318	9,170	0	9,170
Total District Activity Funds	$ 21,863	$ 0	$ 47,415	$ 46,073	$ 23,205	$ 0	$ 23,205