USD 322 - ONAGA

Onaga, Kansas

FINANCIAL STATEMENT

June 30, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 322 - ONAGA
Onaga, Kansas
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October 3, 2025

Board of Education
USD 322 - Onaga
Onaga, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 322 - Onaga (the District), as of and for the year ended June 30, 2023 and the related notes to the financial statement which collectively comprise the District's basic financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2023, 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 (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, 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 KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

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

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances 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 - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2, 3, 4 and 5 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD 322 - ONAGA
Onaga, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ 7	$ -	$ 2,874,004	$ 2,874,011	$ -	$ -	$ -
Supplemental General	70,681	-	929,021	979,313	20,389	-	20,389
Special Purpose Funds							
Preschool-Aged At-Risk	15,842	-	68,337	34,439	49,740	-	49,740
At-Risk (K-12)	4,217	-	325,730	329,452	495	-	495
Bilingual Education	-	-	1,900	1,898	2	-	2
Virtual Education	-	-	9,200	9,200	-	-	-
Capital Outlay	156,345	-	518,970	250,924	424,391	-	424,391
Driver Training	20,934	-	5,192	9,804	16,322	-	16,322
Food Service	122,343	-	277,980	308,123	92,200	-	92,200
Professional Development	26	-	11,714	11,561	179	-	179
Special Education	26,844	-	401,320	369,069	59,095	-	59,095
Career and Postsecondary Education	4,439	-	98,609	77,795	25,253	-	25,253
Gifts and Grants	28,335	-	32,496	20,141	40,690	-	40,690
KPERS Special Retirement Contribution	-	-	289,092	289,092	-	-	-
District Activity	82,951	-	277,486	295,245	65,192	-	65,192
Textbook Rental	47,794	-	81,366	62,713	66,447	-	66,447
Contingency Reserve	232,456	-	19,020	-	251,476	-	251,476
Title I	(2,508)	-	41,842	41,035	(1,701)	-	(1,701)
Title IIA - Teacher Quality	(943)	-	10,898	9,861	94	-	94
Title IV	12,136	-	-	11,248	888	-	888
21st Century	(4,562)	-	124,680	97,134	22,984	-	22,984
REAP Grant	(5,571)	-	47,086	30,190	11,325	-	11,325
Pre K Pilot	37,414	-	18,644	122,906	(66,848)	-	(66,848)
ESSER III	108,120	-	48,587	106,359	50,348	-	50,348
KDHE Covid Testing Grant	2,250	-	39,816	71,169	(29,103)	-	(29,103)

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 322 - ONAGA
Onaga, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Expendable Scholarship Funds							
Dale Koelling	$ 13,300	$ -	$ -	$ 250	$ 13,050	$ -	$ 13,050
Barbara Hefty	2,466	-	500	500	2,466	-	2,466
Edna Casey	1,113	-	-	-	1,113	-	1,113
Clarence Kroth	43,951	-	-	-	43,951	-	43,951
Ron Martin	5,898	-	-	-	5,898	-	5,898
Nonexpendable Scholarship Funds							
Carl/Elise Lewis	60,685	-	270	270	60,685	-	60,685
Rodney W. Nolte	4,510	-	-	-	4,510	-	4,510
Grover/Margot Eddy	1,407	-	-	50	1,357	-	1,357
Grutzmacher-Gregg	9,237	-	-	45	9,192	-	9,192
Lewis Paulsen	1,808	-	-	-	1,808	-	1,808
Richard Dechant	2,544	-	-	-	2,544	-	2,544
Schane	35,358	-	-	-	35,358	-	35,358
Lucille McGuire	26,825	-	-	-	26,825	-	26,825
Cecil L. Paulsen	54,257	-	400	-	54,657	-	54,657
Bond and Interest Fund	48	-	-	48	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 1,222,957	$ -	$ 6,554,160	$ 6,413,845	$ 1,363,272	$ -	$ 1,363,272

Composition of Cash	
Checking Accounts	$ 1,187,429
Certificates of Deposit	223,973
Total Cash	$ 1,411,402
Less: Agency funds per Schedule 3	(48,130)
Total Reporting Entity (Excluding Agency Funds)	$ 1,363,272

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

USD 322 - ONAGA
Onaga, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2023

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

USD No. 322 - is a municipal corporation governed by an elected seven member board. The financial statement presents USD No. 322 (the primary government). The district has no related municipal entities.

Fund Descriptions

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

Trust Funds - Finds 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 funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State 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 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 of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of $33,557 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party.

All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing 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 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 regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

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

Textbook Rental	21st Century	ESSER III
Contingency Reserve	Title I	Title IIA
Title IV	REAP Grant	Pre K Pilot

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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 3: Deposits and Investments

K.S.A. 9-1401 established 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 or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2023.

At June 30, 2023, the carrying amount of the District's cash and certificates was $1,411,402. The bank balance was $1,952,711. The bank balance was held by two banks, resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $294,894 was secured by FDIC insurance, $1,408,321 was collateralized by bank pledged securities and the remaining balance was unsecured.

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.

Note 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.

Note 4: Defined Benefit Pension Plan (Continued)

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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $289,092 for the year ended June 30, 2023.

Net Pension Liability: At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,023,295. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Stewardship, Compliance and Accountability

We noted no material violations of Kansas Statutes during the period under examination.

Note 7: Compensated Absences

The District has the following policies regarding vacation and discretionary leave:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non accumulative bereavement leave.

The principles are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification based on the following:

12-month employees, 12 days sick leave, 90 days accumulative, 3 days personal leave and 2 days bereavement leave.

10.5-month employees, 11 days sick leave, 80 days accumulative, 3 days personal leave, 2 days bereavement.

9-month employees, 9 days sick leave, 60 days accumulative, 2 days personal leave, 2 days bereavement

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave.

Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

The District has not accrued compensated absences because the amount cannot be reasonably estimated.

Note 8: Other Post Employment Benefits

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

Note 9: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. Any liability for reimbursement which may arise as a result of these audit cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 10: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-5167	$ 246,177
General	Capital Outlay	K.S.A. 72-5167	150,000
General	Special Education	K.S.A. 72-5167	219,020
General	Virtual Education	K.S.A. 72-5167	9,200
General	Contingency Reserve	K.S.A. 72-5167	19,020
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	79,553
Supplemental	Bilingual Education	K.S.A. 72-5143	1,900
Supplemental	Professional Development	K.S.A. 72-5143	9,600
Supplemental	Special Education	K.S.A. 72-5143	182,300
Supplemental	Textbook Rental	K.S.A. 72-5143	54,722
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	91,900
Supplemental	21st Century	K.S.A. 72-5143	13,527
Bond and Interest	Capital Outlay	Closing Fund	48
	Total Transfers		$ 1,076,967

Note 11: Other Long-Term Obligations

Termination Benefits

Any teacher desiring to resign from his or her primary contract for the next contract year and retiring per terms and conditions of the KPERS 85-point rule who notify the Board in writing on or before January 1 or March 1 of the current contract year shall be paid a $1,000 or $500 incentive in his or her final paycheck from the district.

A teacher with 20 or more years of continuous service in the district will be eligible for a bonus upon leaving the district in the amount of $100 per discretionary leave days accumulated with a maximum of 30 days eligible.

Fringe Benefits

All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage.

If an employee elects dependent coverage, the district is required to contribute an additional 35% toward the dependent premium cost.

Note 11: Other Long-Term Obligations (Continued)

Fringe Benefits (Continued)

All teachers and classified personnel have the opportunity to voluntarily participate in the district's Plan 125, an employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

A. Group Health Insurance
B. Salary Protection/Disability
C. Group Life Insurance
D. Reimbursement for Out-Of-Pocket Medical Expenses
E. Reimbursement for Out-Of-Pocket Dependent Care Expenses

Note 12: Subsequent Events

The District evaluated subsequent events through October 3, 2025, the date the financial statement is available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 322 - ONAGA
Onaga, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 2,865,009	$ (24,555)	$ 33,557	$ 2,874,011	$ 2,874,011	$ -
Supplemental General	905,724	-	77,126	982,850	979,313	(3,537)
Special Purpose Funds						
Preschool-Aged At-Risk	44,000	-	-	44,000	34,439	(9,561)
At-Risk (K-12)	290,000	-	-	290,000	329,452	39,452
Bilingual Education	3,000	-	-	3,000	1,898	(1,102)
Virtual Education	11,200	-	-	11,200	9,200	(2,000)
Capital Outlay	451,000	-	-	451,000	250,924	(200,076)
Driver Training	7,300	-	-	7,300	9,804	2,504
Food Service	320,200	-	-	320,200	308,123	(12,077)
Professional Development	10,975	-	-	10,975	11,561	586
Special Education	418,496	-	-	418,496	369,069	(49,427)
Career and Postsecondary Education	87,000	-	-	87,000	77,795	(9,205)
Gifts and Grants	87,500	-	-	87,500	20,141	(67,359)
KPERS Special Retirement Contribution	359,342	-	-	359,342	289,092	(70,250)
Total of all Funds	$ 5,860,746	$ (24,555)	$ 110,683	$ 5,946,874	$ 5,564,822	$ (382,052)

USD 322 - ONAGA
Onaga, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 2,840,447	$ 2,865,002	$ (24,555)
Miscellaneous revenues	33,557	-	33,557
Total Cash Receipts	$ 2,874,004	$ 2,865,002	$ 9,002
EXPENDITURES			
Instruction	$ 1,435,121	$ 1,611,209	$ (176,088)
Student support services	16,927	66,500	(49,573)
Instructional support staff	46,794	51,600	(4,806)
General administration	172,784	173,350	(566)
School administration	167,627	173,250	(5,623)
Operations and maintenance	-	41,850	(41,850)
Student transportation	101,012	160,400	(59,388)
Central support services	-	108,450	(108,450)
Other support services	130,276	7,500	122,776
Food service operations	160,053	-	160,053
Transfers out	643,417	470,900	172,517
Adjustment to comply with legal maximum	-	(24,555)	24,555
Adjustments for qualifying budget credits	-	33,557	(33,557)
Total Expenditures	$ 2,874,011	$ 2,874,011	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (7)		
UNENCUMBERED CASH - BEGINNING	7		
UNENCUMBERED CASH - ENDING	$ -		

USD 322 - ONAGA
Onaga, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 400,182	$ 570,644	$ (170,462)
Delinquent tax	151,353	3,956	147,397
Motor vehicle tax	42,478	37,278	5,200
RV tax	34	1,009	(975)
Mineral tax	79	-	79
State aid/grants	257,769	257,769	-
Miscellaneous revenues	77,126	31,520	45,606
Total Cash Receipts	$ 929,021	$ 902,176	$ 26,845
EXPENDITURES			
Instruction	$ 187,095	$ 214,924	$ (27,829)
Student support services	808	1,000	(192)
Instructional support staff	4,988	2,000	2,988
General administration	56,493	26,000	30,493
School administration	21,838	22,500	(662)
Operations and maintenance	260,281	288,000	(27,719)
Central services	6,717	9,300	(2,583)
Other support services	7,591	9,000	(1,409)
Transfers out	433,502	333,000	100,502
Adjustment to comply with legal maximum	-	-	-
Adjustments for qualifying budget credits	-	77,126	(77,126)
Total Expenditures	$ 979,313	$ 982,850	$ (3,537)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (50,292)		
UNENCUMBERED CASH - BEGINNING	70,681		
UNENCUMBERED CASH - ENDING	$ 20,389		

USD 322 - ONAGA
Onaga, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Tuition	$ 68,337	$ 55,842	$ 12,495
EXPENDITURES			
Instruction	$ 34,439	$ 44,000	$ (9,561)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 33,898		
UNENCUMBERED CASH - BEGINNING	15,842		
UNENCUMBERED CASH - ENDING	$ 49,740		

USD 322 - ONAGA
Onaga, Kansas
AT RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ -	$ 19,217	$ (19,217)
Transfers in	325,730	311,200	14,530
Total Cash Receipts	$ 325,730	$ 330,417	$ (4,687)
EXPENDITURES			
Instruction	$ 329,452	$ 290,000	$ 39,452
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,722)		
UNENCUMBERED CASH - BEGINNING	4,217		
UNENCUMBERED CASH - ENDING	$ 495		

USD 322 - ONAGA
Onaga, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 1,900	$ 3,000	$ (1,100)
EXPENDITURES			
Student support services	$ 1,898	$ 3,000	$ (1,102)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ 2		

USD 322 - ONAGA
Onaga, Kansas
VIRTUAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 9,200	$ 11,200	$ (2,000)
EXPENDITURES			
Student support services	$ 9,200	$ 11,200	$ (2,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 322 - ONAGA
Onaga, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 266,083	$ 433,711	$ (167,628)
Delinquent tax	3,173	2,834	339
Motor vehicle tax	19,276	26,627	(7,351)
RV tax	16	722	(706)
Mineral production tax	39	5,000	(4,961)
State aid/grants	29,384	29,519	(135)
Interest income	5,328	1,000	4,328
Miscellaneous	45,623	-	45,623
Transfers in	150,048	-	150,048
Total Cash Receipts	$ 518,970	$ 499,413	$ 19,557
EXPENDITURES			
Instruction	$ 138,795	$ 150,000	$ (11,205)
General administration	1,319	-	1,319
Operations and maintenance	32,313	136,000	(103,687)
Student transportation	50,333	120,000	(69,667)
Facility acquisition and construction services	28,164	45,000	(16,836)
Total Expenditures	$ 250,924	$ 451,000	$ (200,076)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 268,046		
UNENCUMBERED CASH - BEGINNING	156,345		
UNENCUMBERED CASH - ENDING	$ 424,391		

USD 322 - ONAGA
Onaga, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - other	$ 2,252	$ -	$ 2,252
State aid/grants	2,940	27,326	(24,386)
Total Cash Receipts	$ 5,192	$ 27,326	$ (22,134)
EXPENDITURES			
Instruction	$ 9,129	$ 5,500	$ 3,629
Operations and maintenance	675	1,800	(1,125)
Total Expenditures	$ 9,804	$ 7,300	$ 2,504
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,612)		
UNENCUMBERED CASH - BEGINNING	20,934		
UNENCUMBERED CASH - ENDING	$ 16,322		

USD 322 - ONAGA
Onaga, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 183,757	$ 242,902	$ (59,145)
State aid/grants	-	1,562	(1,562)
Food service	85,647	68,594	17,053
Miscellaneous revenues	8,576	12,000	(3,424)
Total Cash Receipts	$ 277,980	$ 325,058	$ (47,078)
EXPENDITURES			
Food service operations	$ 308,123	$ 320,200	$ (12,077)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (30,143)		
UNENCUMBERED CASH - BEGINNING	122,343		
UNENCUMBERED CASH - ENDING	$ 92,200		

USD 322 - ONAGA
Onaga, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 2,114	$ 5,075	$ (2,961)
Transfers in	9,600	6,000	3,600
Total Cash Receipts	$ 11,714	$ 11,075	$ 639
EXPENDITURES			
Instructional support staff	$ 9,735	$ 8,975	$ 760
Other support services	1,826	2,000	(174)
Total Expenditures	$ 11,561	$ 10,975	$ 586
RECEIPTS OVER (UNDER) EXPENDITURES	$ 153		
UNENCUMBERED CASH - BEGINNING	26		
UNENCUMBERED CASH - ENDING	$ 179		

USD 322 - ONAGA
Onaga, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ -	$ 37,844	$ (37,844)
Transfers in	401,320	381,000	20,320
Total Cash Receipts	$ 401,320	$ 418,844	$ (17,524)
EXPENDITURES			
Instruction	$ 349,073	$ 387,446	$ (38,373)
Student transportation	19,996	31,050	(11,054)
Total Expenditures	$ 369,069	$ 418,496	$ (49,427)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32,251		
UNENCUMBERED CASH - BEGINNING	26,844		
UNENCUMBERED CASH - ENDING	$ 59,095		

USD 322 - ONAGA
Onaga, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ -	$ 24,321	$ (24,321)
Federal grants	-	2,500	(2,500)
Miscellaneous revenues	6,709	10,000	(3,291)
Transfers in	91,900	51,500	40,400
Total Cash Receipts	$ 98,609	$ 88,321	$ 10,288
EXPENDITURES			
Instruction	$ 77,795	$ 87,000	$ (9,205)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,814		
UNENCUMBERED CASH - BEGINNING	4,439		
UNENCUMBERED CASH - ENDING	$ 25,253		

USD 322 - ONAGA
Onaga, Kansas
GIFTS AND GRANTS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 5,616	$ 75,748	$ (70,132)
Federal aid/grants	-	78,270	(78,270)
Miscellaneous	26,880	-	26,880
Total Cash Receipts	$ 32,496	$ 154,018	$ (121,522)
EXPENDITURES			
Instruction	$ 20,141	$ 87,500	$ (67,359)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,355		
UNENCUMBERED CASH - BEGINNING	28,335		
UNENCUMBERED CASH - ENDING	$ 40,690		

USD 322 - ONAGA
Onaga, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid/grants	$ 289,092	$ 359,342	$ (70,250)
EXPENDITURES			
Instruction	$ 193,691	$ 240,760	$ (47,069)
Student support services	5,782	7,187	(1,405)
Instructional support staff	8,673	10,780	(2,107)
General administration	8,673	10,780	(2,107)
School administration	20,235	25,154	(4,919)
Operations and maintenance	23,805	21,158	2,647
Student transportation	14,455	17,967	(3,512)
Central services	5,105	14,776	(9,671)
Food service operations	8,673	10,780	(2,107)
Total Expenditures	$ 289,092	$ 359,342	$ (70,250)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2023

	Textbook Rental	Contingency Reserve	Title I	Title IIA	Title IV	21st Century	REAP Grant
RECEIPTS							
Federal grants	$ -	$ -	$ 41,842	$ 10,898	$ -	$ 111,153	$ -
Miscellaneous revenues	26,644	-	-	-	-	-	47,086
Transfers in	54,722	19,020	-	-	-	13,527	-
Total Receipts	$ 81,366	$ 19,020	$ 41,842	$ 10,898	$ -	$ 124,680	$ 47,086
EXPENDITURES							
Instruction	$ 62,713	$ -	$ 41,035	$ 2,100	$ -	$ 71,709	$ 30,190
Student support services	-	-	-	-	11,248	-	-
Instructional support staff	-	-	-	7,761	-	-	-
General administration	-	-	-	-	-	3,089	-
Student transportation	-	-	-	-	-	22,336	-
Total Expenditures	$ 62,713	$ -	$ 41,035	$ 9,861	$ 11,248	$ 97,134	$ 30,190
RECEIPTS OVER (UNDER) EXPENDITURES	$ 18,653	$ 19,020	$ 807	$ 1,037	$ (11,248)	$ 27,546	$ 16,896
UNENCUMBERED CASH - BEGINNING	47,794	232,456	(2,508)	(943)	12,136	(4,562)	(5,571)
UNENCUMBERED CASH - ENDING	$ 66,447	$ 251,476	$ (1,701)	$ 94	$ 888	$ 22,984	$ 11,325

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2023

	Pre K Pilot	ESSER III	KDHE Covid Testing Grant	Dale Koelling	Barbara Hefty	Edna Casey	Clarence Kroth
RECEIPTS							
Federal grants	$ -	$ 48,587	$ 39,816	$ -	$ -	$ -	$ -
State aid/grants	18,644	-	-	-	-	-	-
Trust receipts	-	-	-	-	500	-	-
Total Receipts	$ 18,644	$ 48,587	$ 39,816	$ -	$ 500	$ -	$ -
EXPENDITURES							
Instruction	$ 122,906	$ 97,354	$ 1,404	$ -	$ -	$ -	$ -
Student support services	-	1,044	68,124	-	-	-	-
School administration	-	-	48	-	-	-	-
Central services	-	-	789	-	-	-	-
Operations and maintenance	-	-	804	-	-	-	-
Student transportation	-	7,961	-	-	-	-	-
Scholarships	-	-	-	250	500	-	-
Total Expenditures	$ 122,906	$ 106,359	$ 71,169	$ 250	$ 500	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (104,262)	$ (57,772)	$ (31,353)	$ (250)	$ -	$ -	$ -
UNENCUMBERED CASH - BEGINNING	37,414	108,120	2,250	13,300	2,466	1,113	43,951
UNENCUMBERED CASH - ENDING	$ (66,848)	$ 50,348	$ (29,103)	$ 13,050	$ 2,466	$ 1,113	$ 43,951

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2023

	Ron Martin	Carl/Elise Lewis	Rodney W. Nolte	Grover/ Margot Eddy	Grutzmacher-Gregg	Lewis Paulsen	Richard Dechant
RECEIPTS							
Trust receipts	$ -	$ 270	$ -	$ -	$ -	$ -	$ -
EXPENDITURES							
Scholarships	$ -	$ 270	$ -	$ 50	$ 45	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ (50)	$ (45)	$ -	$ -
UNENCUMBERED CASH - BEGINNING	5,898	60,685	4,510	1,407	9,237	1,808	2,544
UNENCUMBERED CASH - ENDING	$ 5,898	$ 60,685	$ 4,510	$ 1,357	$ 9,192	$ 1,808	$ 2,544

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2023

	Schane	Lucille McGuire	Cecil L. Paulsen	Bond and Interest
RECEIPTS				
Trust receipts	$ -	$ -	$ 400	$ -
EXPENDITURES				
Transfers out	$ -	$ -	$ -	$ 48
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 400	$ (48)
UNENCUMBERED CASH - BEGINNING	35,358	26,825	54,257	48
UNENCUMBERED CASH - ENDING	$ 35,358	$ 26,825	$ 54,657	$ -

USD 322 - ONAGA
Onaga, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disbursements	Balance June 30, 2023
High School				
IRC	$ 513	$ -	$ -	$ 513
Chess Club	576	90	-	666
FBLA	603	80	80	603
FFA	17,177	31,352	30,473	18,056
Kays	3,998	2,233	2,109	4,122
National Honor Society	586	2,140	2,133	593
R-Squad	6	-	6	-
SADD	10	-	10	-
Spanish Club	3,961	-	-	3,961
Spanish Club Trip	623	-	-	623
Student Council	187	6,155	4,396	1,946
Haunted Trail	-	1,662	314	1,348
Concessions	3,672	8,454	10,044	2,082
FFA - Conc	4,373	11,463	14,826	1,010
Football	2,457	-	559	1,898
Class of 2024	6,531	1,472	4,282	3,721
Class of 2025	1,406	7,442	3,735	5,113
Class of 2026	2,101	1,119	2,118	1,102
Class of 2027	2,662	-	1,889	773
Total Agency Funds	$ 51,442	$ 73,662	$ 76,974	$ 48,130

USD 322 - ONAGA
Onaga, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
Gate Receipts						
High School						
Athletics	$ 17,715	$ 55,925	$ 60,513	$ 13,127	$ -	$ 13,127
School Projects						
High School						
Enrollment	$ -	$ 6,521	$ 6,521	$ -	$ -	$ -
Library	130	-	-	130	-	130
Student activity	7,471	34,674	36,797	5,348	-	5,348
Teacher/Student need	3,217	4,962	4,249	3,930	-	3,930
Life Science	-	460	151	309	-	309
Technology fee	-	4,620	4,620	-	-	-
Ag Tech Revolving	353	5,112	4,074	1,391	-	1,391
Art	4,566	300	2,876	1,990	-	1,990
Music Shed	-	3,116	908	2,208	-	2,208
Play/Music	6,183	9,796	15,603	376	-	376
Media	500	-	-	500	-	500
Horticulture	-	1,160	545	615	-	615
Band supplies	3,150	7,414	7,843	2,721	-	2,721
Band trip	10,836	4,565	8,381	7,020	-	7,020
Faculty	428	40	242	226	-	226
Yearbook	9,678	2,614	8,647	3,645	-	3,645
Students in Need/Music	-	886	264	622	-	622
RevTrak	(172)	35	360	(497)	-	(497)

(Continued)

USD 322 - ONAGA
Onaga, Kansas
DISTRICT ACTIVITY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2023
School Projects (Continued)						
High School (Continued)						
Booster Club	$ 741	$ 15	$ 15	$ 741	$ -	$ 741
Forensics	1,895	-	-	1,895	-	1,895
O Club	2,146	580	20	2,706	-	2,706
Scholars bowl	847	-	-	847	-	847
Spirit Squad	3,509	3,406	4,627	2,288	-	2,288
Grade School						
Textbook Fees	-	11,710	10,940	770	-	770
Pre-School Tuition	-	69,906	68,200	1,706	-	1,706
Teacher Reserve	5,564	219	114	5,669	-	5,669
Meals & Milk	-	47,775	46,230	1,545	-	1,545
Book Fair	1,050	-	-	1,050	-	1,050
Pictures	1,590	458	955	1,093	-	1,093
Pop	922	587	926	583	-	583
Faculty	193	-	-	193	-	193
Yearbook	439	260	534	165	-	165
Athletics	-	370	90	280	-	280
Subtotal School Projects	$ 65,236	$ 221,561	$ 234,732	$ 52,065	$ -	$ 54,088
Total District Activity Funds	$ 82,951	$ 277,486	$ 295,245	$ 65,192	$ -	$ 67,215

SCHEDULE 5 (CONTINUED)