USD 322 - ONAGA

Onaga, Kansas

FINANCIAL STATEMENT

June 30, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 322 - ONAGA
Onaga, Kansas
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February 25, 2026

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, 2024 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, 2024, 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, 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 (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, 2024

	Beginning Unencumbered Cash Balance	Prior Year Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 3,039,429	$ 3,039,429	$ -	$ -	$ -
Supplemental General	20,389	-	1,069,646	1,072,439	17,596	-	17,596
Special Purpose Funds							
Preschool-Aged At-Risk	49,740	-	112,831	112,760	49,811	-	49,811
At-Risk (K-12)	495	-	395,450	395,568	377	-	377
Bilingual Education	2	-	1,018	20	1,000	-	1,000
Capital Outlay	424,391	-	571,998	495,607	500,782	-	500,782
Driver Training	16,322	-	5,070	4,159	17,233	-	17,233
Food Service	92,200	-	316,227	326,111	82,316	-	82,316
Professional Development	179	-	31,203	23,149	8,233	-	8,233
Special Education	59,095	-	365,055	341,738	82,412	-	82,412
Career and Postsecondary Education	25,253	20,000	162,641	136,756	71,138	-	71,138
Gifts and Grants	40,690	20,000	60,638	67,108	54,220	-	54,220
KPERS Special Retirement Contribution	-	-	292,600	292,600	-	-	-
District Activity	65,192	-	271,901	282,558	54,535	-	54,535
Textbook Rental	66,447	-	32,631	17,187	81,891	-	81,891
Contingency Reserve	251,476	13,815	91,261	44,000	312,552	-	312,552
Title I	(1,701)	-	64,463	62,762	-	-	-
Title IIA - Teacher Quality	94	-	8,053	9,959	(1,812)	-	(1,812)
Title IV	888	-	24,589	25,477	-	-	-
21st Century	22,984	-	42,749	90,928	(25,195)	-	(25,195)
REAP Grant	11,325	-	25,017	16,715	19,627	-	19,627
Pre K Pilot	(66,848)	-	118,465	51,617	-	-	-
ESSER III	50,348	-	11,041	68,836	(7,447)	-	(7,447)
KDHE Covid Testing Grant	(29,103)	-	53,970	42,868	(18,001)	-	(18,001)
MHIT Grant	-	-	70,008	59,430	10,578	-	10,578

(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, 2024

	Beginning Unencumbered Cash Balance	Prior Year Adjustments	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Trust Funds							
Expendable Scholarship Funds							
Dale Koelling	$ 13,050	$ -	$ -	$ 500	$ 12,550	$ -	$ 12,550
Barbara Hefty	2,466	-	500	250	2,716	-	2,716
Edna Casey	1,113	-	500	500	1,113	-	1,113
Clarence Kroth	43,951	-	-	500	43,451	-	43,451
Ron Martin	5,898	-	-	500	5,398	-	5,398
Nonexpendable Scholarship Funds							
Carl/Elise Lewis	60,685	-	466	467	60,684	-	60,684
Rodney W. Nolte	4,510	-	-	-	4,510	-	4,510
Grover/Margot Eddy	1,357	-	50	50	1,357	-	1,357
Grutzmacher-Gregg	9,192	-	44	44	9,192	-	9,192
Lewis Paulsen	1,808	-	-	-	1,808	-	1,808
Richard Dechant	2,544	-	25	25	2,544	-	2,544
Schane	35,358	-	-	142	35,216	-	35,216
Lucille McGuire	26,825	-	-	-	26,825	-	26,825
Cecil L. Paulsen	54,657	-	-	270	54,387	-	54,387
Total Reporting Entity (Excluding Agency Funds)	$ 1,363,272	$ 53,815	$ 7,239,539	$ 7,083,029	$ 1,573,597	$ -	$ 1,573,597

Composition of Cash	
Checking Accounts	$ 1,391,955
Certificates of Deposit	229,482
Total Cash	$ 1,621,437
Less: Agency funds per Schedule 3	(47,840)
Total Reporting Entity (Excluding Agency Funds)	$ 1,573,597

STATEMENT 1 (CONTINUED)

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

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

USD No. 322 (the District), 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 $6,781 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.

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

The 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. A portion of the bank deposits were unsecured at June 30, 2024.

At June 30, 2024, the carrying amount of the District's cash and certificates was $1,621,437. The bank balance was $2,143,813. 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, $295,233 was secured by FDIC insurance, $1,641,197 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 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 transferred to the System.

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 paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $292,600 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 $2,675,549. 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 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.kspers.gov 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

K.S.A. 9-1402 and K.S.A. 9-1405 require deposits with statutorily authorized financial institutions to be adequately secured. As of December 31, 2025, there was $227,143 that was not collateralized.

Note 7: Compensated Absences

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

Each full time teacher shall be credited with 13 temporary leave days accumulative to 90 days. Temporary leave may be used at the discretion of the teacher and include absences for illness, emergency, bereavement or personal reasons. In extenuating circumstances, up to three days of accumulated sick leave may be used as temporary 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 12 days sick leave accumulative to 90 days, 20 days paid vacation annually. The principles are allowed 14 days of temporary leave accumulative to 90 days.

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

12-month employees, : 15 days sick leave, 90 days accumulative
10.5-month employees : 13 days sick leave, 80 days accumulative
9-month employees : 9 days sick leave, 60 days accumulative

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 Dstrict. 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	$ 300,563
General	Capital Outlay	K.S.A. 72-5167	179,261
General	Special Education	K.S.A. 72-5167	301,000
General	Professional Development	K.S.A. 72-5167	1,200
General	Contingency Reserve	K.S.A. 72-5167	91,261
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	94,649
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	81,000
Supplemental General	Bilingual Education	K.S.A. 72-5143	1,018
Supplemental General	Food Service	K.S.A. 72-5143	62,000
Supplemental General	Professional Development	K.S.A. 72-5143	26,350
Supplemental General	Special Education	K.S.A. 72-5143	64,045
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	131,000
Contingency Reserve	Supplemental General	K.S.A. 72-5143	44,000
	Total Transfers		$ 1,377,347

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 the date of the financial statement, which is also the date the financial statement was available to be issued.

On September 8, 2025, the District entered into an equipment lease purchase agreement with Farmers State Bank in the amount of $638,000.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 322 - ONAGA
Onaga, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2024

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	$ 3,141,830	$ (109,182)	$ 6,781	$ 3,039,429	$ 3,039,429	$ -
Supplemental General	1,005,832	-	66,669	1,072,501	1,072,439	(62)
Special Purpose Funds						
Preschool-Aged At-Risk	109,740	-	31,831	141,571	112,760	(28,811)
At-Risk (K-12)	395,568	-	-	395,568	395,568	-
Bilingual Education	2,527	-	-	2,527	20	(2,507)
Capital Outlay	817,000	-	-	817,000	495,607	(321,393)
Driver Training	14,000	-	-	14,000	4,159	(9,841)
Food Service	346,114	-	-	346,114	326,111	(20,003)
Professional Development	20,475	-	-	20,475	23,149	2,674
Special Education	429,095	-	-	429,095	341,738	(87,357)
Career and Postsecondary Education	144,253	-	-	144,253	136,756	(7,497)
Gifts and Grants	29,202	-	-	29,202	67,108	37,906
KPERS Special Retirement Contribution	323,783	-	-	323,783	292,600	(31,183)
Total of all Funds	$ 6,779,419	$ (109,182)	$ 105,281	$ 6,775,518	$ 6,307,444	$ (468,074)

USD 322 - ONAGA
Onaga, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 3,032,648	$ 3,141,830	$ (109,182)
Reimbursements	6,781	-	6,781
Total Cash Receipts	$ 3,039,429	$ 3,141,830	$ (102,401)
EXPENDITURES			
Instruction	$ 1,269,093	$ 1,730,226	$ (461,133)
Student support services	53,983	20,450	33,533
Instructional support staff	42,460	52,750	(10,290)
General administration	188,115	188,900	(785)
School administration	234,208	176,450	57,758
Operations and maintenance	-	136,500	(136,500)
Student transportation	81,799	177,300	(95,501)
Central services	-	105,500	(105,500)
Other support services	164,859	-	164,859
Food service operations	131,627	-	131,627
Transfers out	873,285	553,754	319,531
Adjustment to comply with legal maximum	-	(109,182)	109,182
Adjustments for qualifying budget credits	-	6,781	(6,781)
Total Expenditures	$ 3,039,429	$ 3,039,429	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 634,516	$ 672,016	$ (37,500)
Delinquent tax	4,554	4,134	420
Motor vehicle tax	44,082	37,312	6,770
RV tax	26	1,097	(1,071)
State aid	275,799	275,799	-
Reimbursements	66,669	-	66,669
Transfers in	44,000	71,230	(27,230)
Total Cash Receipts	$ 1,069,646	$ 1,061,588	$ 8,058
EXPENDITURES			
Instruction	$ 145,555	$ 216,586	$ (71,031)
Student support services	585	-	585
Instructional support staff	8,149	5,000	3,149
General administration	81,979	62,500	19,479
School administration	14,995	25,000	(10,005)
Operations and maintenance	299,617	283,500	16,117
Central services	14,006	7,275	6,731
Other support services	47,491	8,500	38,991
Transfers out	460,062	397,471	62,591
Adjustments for qualifying budget credits	-	66,669	(66,669)
Total Expenditures	$ 1,072,439	$ 1,072,501	$ (62)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,793)		
UNENCUMBERED CASH - BEGINNING	20,389		
UNENCUMBERED CASH - ENDING	$ 17,596		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Tuition	$ 31,831	$ 25,000	$ 6,831
Transfers in	81,000	35,000	46,000
Total Cash Receipts	$ 112,831	$ 60,000	$ 52,831
EXPENDITURES			
Instruction	$ 112,760	$ 109,740	$ 3,020
Adjustments for qualifying budget credits	-	31,831	(31,831)
Total Expenditures	$ 112,760	$ 141,571	$ (28,811)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 71		
UNENCUMBERED CASH - BEGINNING	49,740		
UNENCUMBERED CASH - ENDING	$ 49,811		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ 238	$ -	$ 238
Transfers in	395,212	401,219	(6,007)
Total Cash Receipts	$ 395,450	$ 401,219	$ (5,769)
EXPENDITURES			
Instruction	$ 395,568	$ 395,568	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (118)		
UNENCUMBERED CASH - BEGINNING	495		
UNENCUMBERED CASH - ENDING	$ 377		

USD 322 - ONAGA
Onaga, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ -	$ 1,525	$ (1,525)
Transfers in	1,018	1,006	12
Total Cash Receipts	$ 1,018	$ 2,531	$ (1,513)
EXPENDITURES			
Student support services	$ 20	$ 2,527	$ (2,507)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 998		
UNENCUMBERED CASH - BEGINNING	2		
UNENCUMBERED CASH - ENDING	$ 1,000		

USD 322 - ONAGA
Onaga, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 275,363	$ 268,857	$ 6,506
Delinquent tax	2,118	2,014	104
Motor vehicle tax	20,689	17,939	2,750
RV tax	12	528	(516)
State aid	50,873	50,875	(2)
Interest income	10,708	4,000	6,708
Miscellaneous	32,974	60,000	(27,026)
Transfers in	179,261	-	179,261
Total Cash Receipts	$ 571,998	$ 404,213	$ 167,785
EXPENDITURES			
Instruction	$ 103,385	$ 125,000	$ (21,615)
Operations and maintenance	66,022	138,000	(71,978)
Student transportation	299,070	120,000	179,070
Facility acquisition and construction services	27,130	434,000	(406,870)
Total Expenditures	$ 495,607	$ 817,000	$ (321,393)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 76,391		
UNENCUMBERED CASH - BEGINNING	424,391		
UNENCUMBERED CASH - ENDING	$ 500,782		

USD 322 - ONAGA
Onaga, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - other	$ 4,200	$ -	$ 4,200
State aid	870	2,700	(1,830)
Total Cash Receipts	$ 5,070	$ 2,700	$ 2,370
EXPENDITURES			
Instruction	$ 3,905	$ 12,500	$ (8,595)
Operations and maintenance	254	1,500	(1,246)
Total Expenditures	$ 4,159	$ 14,000	$ (9,841)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 911		
UNENCUMBERED CASH - BEGINNING	16,322		
UNENCUMBERED CASH - ENDING	$ 17,233		

USD 322 - ONAGA
Onaga, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 106,840	$ 161,930	$ (55,090)
State aid	55,099	1,575	53,524
Food service	84,237	80,409	3,828
Miscellaneous	8,051	10,000	(1,949)
Transfers in	62,000	-	62,000
Total Cash Receipts	$ 316,227	$ 253,914	$ 62,313
EXPENDITURES			
Food service operations	$ 326,111	$ 346,114	$ (20,003)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,884)		
UNENCUMBERED CASH - BEGINNING	92,200		
UNENCUMBERED CASH - ENDING	$ 82,316		

USD 322 - ONAGA
Onaga, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - other	$ -	$ 3,296	$ (3,296)
State aid	3,653	3,000	653
Transfers in	27,550	14,000	13,550
Total Cash Receipts	$ 31,203	$ 20,296	$ 10,907
EXPENDITURES			
Instructional support staff	$ 22,832	$ 19,200	$ 3,632
Other support services	317	1,275	(958)
Total Expenditures	$ 23,149	$ 20,475	$ 2,674
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,054		
UNENCUMBERED CASH - BEGINNING	179		
UNENCUMBERED CASH - ENDING	$ 8,233		

USD 322 - ONAGA
Onaga, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local - other	$ 10	$ -	$ 10
Transfers in	365,045	385,000	(19,955)
Total Cash Receipts	$ 365,055	$ 385,000	$ (19,945)
EXPENDITURES			
Instruction	$ 334,155	$ 400,395	$ (66,240)
Student transportation	7,583	28,700	(21,117)
Total Expenditures	$ 341,738	$ 429,095	$ (87,357)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 23,317		
UNENCUMBERED CASH - BEGINNING	59,095		
UNENCUMBERED CASH - ENDING	$ 82,412		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 9,386	$ 9,000	$ 386
Miscellaneous	22,255	-	22,255
Transfers in	131,000	100,000	31,000
Total Cash Receipts	$ 162,641	$ 109,000	$ 53,641
EXPENDITURES			
Instruction	$ 136,756	$ 144,253	$ (7,497)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,885		
UNENCUMBERED CASH - BEGINNING	25,253		
PLUS: PRIOR YEAR ADJUSTMENTS	20,000		
UNENCUMBERED CASH - ENDING	$ 71,138		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 4,678	$ 4,678	$ -
Federal aid	-	69,785	(69,785)
Miscellaneous	55,960	-	55,960
Total Cash Receipts	$ 60,638	$ 74,463	$ (13,825)
EXPENDITURES			
Instruction	$ 67,108	$ 24,524	$ 42,584
Operations and maintenance	-	4,678	(4,678)
Total Expenditures	$ 67,108	$ 29,202	$ 37,906
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,470)		
UNENCUMBERED CASH - BEGINNING	40,690		
PLUS: PRIOR YEAR ADJUSTMENTS	20,000		
UNENCUMBERED CASH - ENDING	$ 54,220		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 292,600	$ 323,783	$ (31,183)
EXPENDITURES			
Instruction	$ 196,042	$ 210,283	$ (14,241)
Student support services	5,852	7,500	(1,648)
Instructional support staff	8,778	10,500	(1,722)
General administration	8,778	10,500	(1,722)
School administration	20,482	23,000	(2,518)
Operations and maintenance	20,482	7,500	12,982
Student transportation	10,837	26,500	(15,663)
Central services	8,778	17,000	(8,222)
Other support services	3,793	-	3,793
Food service operations	8,778	11,000	(2,222)
Total Expenditures	$ 292,600	$ 323,783	$ (31,183)
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, 2024

	Textbook Rental	Contingency Reserve	Title I	Title IIA	Title IV	21st Century	REAP Grant
RECEIPTS							
Federal grants	$ -	$ -	$ 64,463	$ 8,053	$ 24,589	$ 42,749	$ -
Miscellaneous	32,631	-	-	-	-	-	25,017
Transfers in	-	91,261	-	-	-	-	-
Total Receipts	$ 32,631	$ 91,261	$ 64,463	$ 8,053	$ 24,589	$ 42,749	$ 25,017
EXPENDITURES							
Instruction	$ 17,187	$ -	$ 62,762	$ -	$ 12,182	$ 68,230	$ 16,715
Student support services	-	-	-	-	13,295	-	-
Instructional support staff	-	-	-	9,959	-	-	-
General administration	-	-	-	-	-	2,699	-
Student transportation	-	-	-	-	-	19,999	-
Transfers out	-	44,000	-	-	-	-	-
Total Expenditures	$ 17,187	$ 44,000	$ 62,762	$ 9,959	$ 25,477	$ 90,928	$ 16,715
RECEIPTS OVER (UNDER) EXPENDITURES	$ 15,444	$ 47,261	$ 1,701	$ (1,906)	$ (888)	$ (48,179)	$ 8,302
UNENCUMBERED CASH - BEGINNING	66,447	251,476	(1,701)	94	888	22,984	11,325
PLUS: PRIOR YEAR ADJUSTMENTS	-	13,815	-	-	-	-	-
UNENCUMBERED CASH - ENDING	$ 81,891	$ 312,552	$ -	$ (1,812)	$ -	$ (25,195)	$ 19,627

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2024

	Pre K Pilot	ESSER III	KDHE Covid Testing Grant	MHIT Grant	Dale Koelling	Barbara Hefty	Edna Casey
RECEIPTS							
Federal grants	$ -	$ 11,041	$ 53,970	$ -	$ -	$ -	$ -
State aid/grants	118,465	-	-	70,008	-	-	-
Trust receipts	-	-	-	-	-	500	500
Total Receipts	$ 118,465	$ 11,041	$ 53,970	$ 70,008	$ -	$ 500	$ 500
EXPENDITURES							
Instruction	$ 51,617	$ 68,011	$ 44	$ -	$ -	$ -	$ -
Student support services	-	49	31,135	59,430	-	-	-
General administration	-	-	7,539	-	-	-	-
Central services	-	-	700	-	-	-	-
Operations and maintenance	-	-	2,577	-	-	-	-
Student transportation	-	776	-	-	-	-	-
Other support services	-	-	873	-	-	-	-
Scholarships	-	-	-	-	500	250	500
Total Expenditures	$ 51,617	$ 68,836	$ 42,868	$ 59,430	$ 500	$ 250	$ 500
RECEIPTS OVER (UNDER) EXPENDITURES	$ 66,848	$ (57,795)	$ 11,102	$ 10,578	$ (500)	$ 250	$ -
UNENCUMBERED CASH - BEGINNING	(66,848)	50,348	(29,103)	-	13,050	2,466	1,113
UNENCUMBERED CASH - ENDING	$ -	$ (7,447)	$ (18,001)	$ 10,578	$ 12,550	$ 2,716	$ 1,113

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2024

	Clarence Kroth	Ron Martin	Carl/Elise Lewis	Rodney W. Nolte	Grover/ Margot Eddy	Grutzmacher-Gregg	Lewis Paulsen
RECEIPTS							
Trust receipts	$ -	$ -	$ 466	$ -	$ 50	$ 44	$ -
EXPENDITURES							
Scholarships	$ 500	$ 500	$ 467	$ -	$ 50	$ 44	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (500)	$ (500)	$ (1)	$ -	$ -	$ -	$ -
UNENCUMBERED CASH - BEGINNING	43,951	5,898	60,685	4,510	1,357	9,192	1,808
UNENCUMBERED CASH - ENDING	$ 43,451	$ 5,398	$ 60,684	$ 4,510	$ 1,357	$ 9,192	$ 1,808

(Continued)

USD 322 - ONAGA
Onaga, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
For the Year Ended June 30, 2024

	Richard Dechant	Schane	Lucille McGuire	Cecil L. Paulsen	Cecil L. Paulsen
RECEIPTS					
Trust receipts	$ 25	$ -	$ -	$ -	$ -
EXPENDITURES					
Transfers out	$ 25	$ 142	$ -	$ 270	$ 270
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (142)	$ -	$ (270)	$ (270)
UNENCUMBERED CASH - BEGINNING	2,544	35,358	26,825	54,657	54,657
UNENCUMBERED CASH - ENDING	$ 2,544	$ 35,216	$ 26,825	$ 54,387	$ 54,387

USD 322 - ONAGA
Onaga, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disbursements	Balance June 30, 2024
High School				
IRC	$ 513	$ -	$ -	$ 513
Chess Club	666	-	-	666
FBLA	603	124	198	529
FFA	18,056	34,924	30,667	22,313
Kays	4,122	2,277	2,276	4,123
National Honor Society	593	2,004	2,298	299
Spanish Club	3,961	-	-	3,961
Spanish Club Trip	623	-	-	623
Student Council	1,946	2,312	2,093	2,165
Haunted Trail	1,348	-	-	1,348
Concessions	2,082	9,471	8,198	3,355
FFA - Conc	1,010	4,871	5,881	-
Football	1,898	898	2,515	281
Class of 2024	3,721	241	3,416	546
Class of 2026	1,102	4,467	1,253	4,316
Class of 2027	773	959	1,010	722
Class of 2028	-	496	428	68
Class of 2029	5,113	1,705	4,806	2,012
Total Agency Funds	$ 48,130	$ 64,749	$ 65,039	$ 47,840

USD 322 - ONAGA
Onaga, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2024
Gate Receipts						
High School						
Athletics	$ 13,127	$ 84,746	$ 83,336	$ 14,537	$ -	$ 14,537
School Projects						
High School						
Enrollment	$ -	$ 11,320	$ 11,320	$ -	$ -	$ -
Library	130	-	-	130	-	130
Student activity	5,348	42,811	43,337	4,822	-	4,822
Teacher/Student need	3,930	5,373	4,456	4,847	-	4,847
Life Science	309	-	-	309	-	309
Technology fee	-	6,650	6,650	-	-	-
Ag Tech Revolving	1,391	2,561	2,540	1,412	-	1,412
Art	1,990	753	1,656	1,087	-	1,087
Music Shed	2,208	2,744	640	4,312	-	4,312
Play/Music	376	13,996	12,734	1,638	-	1,638
Media	500	-	-	500	-	500
Horticulture	615	816	344	1,087	-	1,087
Band supplies	2,721	1,242	3,245	718	-	718
Band trip	7,020	6,659	13,528	151	-	151
Faculty	226	-	65	161	-	161
Yearbook	3,645	3,620	5,826	1,439	-	1,439
Students in Need/Music	622	-	260	362	-	362
RevTrak	(497)	231	359	(625)	-	(625)

(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, 2024

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2024
School Projects (Continued)						
High School (Continued)						
Booster Club	$ 741	$ -	$ -	$ 741	$ -	$ 741
Forensics	1,895	-	-	1,895	-	1,895
O Club	2,706	784	1,635	1,855	-	1,855
Scholars bowl	847	-	-	847	-	847
Spirit Squad	2,288	2,468	2,798	1,958	-	1,958
Grade School						
Textbook Fees	770	10,073	10,783	60	-	60
Pre-School Tuition	1,706	30,200	31,831	75	-	75
Teacher Reserve	5,669	81	143	5,607	-	5,607
Meals & Milk	1,545	40,076	41,373	248	-	248
Book Fair	1,050	1,754	1,749	1,055	-	1,055
Girl Group	-	1,738	-	1,738	-	1,738
Pictures	1,093	-	248	845	-	845
Pop	583	531	852	262	-	262
Faculty	193	665	698	160	-	160
Yearbook	165	9	152	22	-	22
Athletics	280	-	-	280	-	280
Subtotal School Projects	$ 52,065	$ 187,155	$ 199,222	$ 39,998	$ -	$ 39,998
Total District Activity Funds	$ 65,192	$ 271,901	$ 282,558	$ 54,535	$ -	$ 54,535

SCHEDULE 5 (CONTINUED)