OXFORD UNIFIED SCHOOL DISTRICT NO. 358
OXFORD, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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OXFORD UNIFIED SCHOOL DISTRICT NO. 358
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Oxford Unified School District No. 358, Oxford, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

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

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Oxford Unified School District No. 358, Oxford, Kansas**, as of **June 30, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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Board of Education
Oxford Unified School District No. 358

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Oxford Unified School District No. 358, Oxford, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

Board of Education
Oxford Unified School District No. 358

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Oxford Unified School District No. 358, Oxford, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated September 13, 2024, which contained an unmodified opinion on the basic financial statement.

The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC
August 29, 2025

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 4,596,874	$ 4,596,874	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	34,790	0	1,382,275	1,371,248	45,817	0	45,817
Preschool-Aged At-Risk	31,294	0	18,000	45,612	3,682	0	3,682
At Risk (K-12)	5,762	0	609,113	608,212	6,663	0	6,663
Bilingual Education	4,489	0	3,282	5,770	2,001	0	2,001
Virtual Education	3,918	0	390,000	363,918	30,000	0	30,000
Capital Outlay	801,850	0	956,038	690,111	1,067,777	0	1,067,777
Driver Training	27,967	0	6,510	4,763	29,714	0	29,714
Food Service	83,076	0	279,679	279,923	82,832	0	82,832
Professional Development	32,645	0	22,516	23,789	31,372	0	31,372
Special Education	476,259	0	978,124	953,727	500,656	0	500,656
Career and Postsecondary	30,065	0	161,710	139,510	52,265	0	52,265
KPERS Contribution	0	0	370,738	370,738	0	0	0
Federal Funds	(2,143)	0	100,205	98,062	0	0	0
Gifts and Grants	245,760	0	109,470	159,935	195,295	0	195,295
Contingency Reserve	458,032	0	174,000	31,990	600,042	0	600,042
Textbook & Student Material Revolving	131,456	0	30,391	20,205	141,642	0	141,642
District Activity Funds	23,205	0	38,929	46,930	15,204	0	15,204
Bond & Interest Fund	349,760	0	384,774	384,243	350,291	0	350,291
	$ 2,738,185	$ 0	$ 10,612,628	$ 10,195,560	$ 3,155,253	$ 0	$ 3,155,253

Composition of Cash:		
	Checking and Money Market Accounts	$ 2,566,546
	Investments	626,010
		3,192,556
	Agency Funds	(37,303)
		$ 3,155,253

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

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for 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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2025.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $370,738 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $3,257,292. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Compensated Absences:

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

Note 4 - Reimbursed Expenditures:

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

Note 5 - Post Employment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 6 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

Note 7 - Contingencies:

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

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 112 participating members.

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

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

Note 8 - Deposits & Investments:

As of June 30, 2025, the District had the following investments and maturities:

Investment Type	Fair Value	Rating US
Kansas Municipal Investment Pool	$ 626,010	N/A

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2025, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $2,566,546 and the bank balance was $3,114,347. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $304,489 was covered by federal depository insurance and $2,809,858 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2025, the District had invested $626,010 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 9 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-5143 were as follows:

	Transfer To:											
Transfer from:	Supplemental General	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 0	$ 404,426	$ 0	$ 190,000	$ 511,643	$ 0	$ 0	$ 764,581	$ 32,000	$ 174,000	$ 2,076,650
Supplemental General Fund	0	18,000	204,687	3,282	200,000	0	73,000	20,000	208,293	121,081	0	848,343
Contingency Reserve Fund	31,990	0	0	0	0	0	0	0	0	0	0	31,990
	$ 31,990	$ 18,000	$ 609,113	$ 3,282	$ 390,000	$ 511,643	$ 73,000	$ 20,000	$ 972,874	$ 153,081	$ 174,000	$ 2,956,983

Note 10 - Subsequent Events:

The District has evaluated subsequent events through August 29, 2025, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

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

Terms for long-term liabilities for the District for the year ended June 30, 2025, were as follows:

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

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Series 2018	$ 5,220,000	$ 0	$ 220,000	$ 5,000,000	$ 164,243

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

	Principal	Interest	Total Principal and Interest
2026	$ 235,000	$ 156,280	$ 391,280
2027	245,000	148,493	393,493
2028	260,000	140,918	400,918
2029	270,000	132,968	402,968
2030	285,000	124,643	409,643
2031 - 2035	1,645,000	480,664	2,125,664
2036 - 2040	2,060,000	181,015	2,241,015
	$ 5,000,000	$ 1,364,981	$ 6,364,981

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 4,708,982	$ (156,914)	$ 44,806	$ 4,596,874	$ 4,596,874	$ 0
Special Purpose Funds						
Supplemental General	1,423,579	(52,331)	0	1,371,248	1,371,248	0
Preschool-Aged At-Risk	47,294	0	0	47,294	45,612	(1,682)
At Risk (K-12)	608,212	0	0	608,212	608,212	0
Bilingual Education	5,771	0	0	5,771	5,770	(1)
Virtual Education	363,918	0	0	363,918	363,918	0
Capital Outlay	1,234,633	0	0	1,234,633	690,111	(544,522)
Driver Training	8,600	0	0	8,600	4,763	(3,837)
Food Service	315,318	0	0	315,318	279,923	(35,395)
Professional Development	45,800	0	0	45,800	23,789	(22,011)
Special Education	1,403,000	0	0	1,403,000	953,727	(449,273)
Career and Postsecondary Education	139,510	0	0	139,510	139,510	0
KPERS Contribution	443,939	0	0	443,939	370,738	(73,201)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	98,062	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	159,935	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	31,990	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	20,205	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	46,930	XXXXXXXXX
Bond & Interest Fund	384,243	0	0	384,243	384,243	0
	$ 11,132,799	$ (209,245)	$ 44,806	$ 10,968,360	$ 10,195,560	$ (1,129,922)

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 48,683	$ 47,302	$ 0	$ 47,302
State Sources	4,203,754	4,549,572	4,708,982	(159,410)
	4,252,437	4,596,874	$ 4,708,982	$ (112,108)
Expenditures				
Instruction	1,474,607	1,645,017	$ 1,886,912	$ (241,895)
Student Support Services	88,244	107,612	105,600	2,012
Instructional Support Staff	81,853	66,495	94,100	(27,605)
General Administration	184,351	230,968	255,400	(24,432)
School Administration	373,346	235,861	336,500	(100,639)
Central Services	63,394	61,981	75,600	(13,619)
Operations & Maintenance	105,340	132,970	160,500	(27,530)
Student Transportation Services	190,428	30,216	215,200	(184,984)
Other Support Services	25,725	2,104	40,200	(38,096)
Community Services Operations	7,000	7,000	0	7,000
Transfers	1,658,149	2,076,650	1,538,970	537,680
Adjustment to Comply with Legal Max	0	0	(156,914)	156,914
Adjustment for Qualifying Budget Credits	0	0	44,806	(44,806)
	4,252,437	4,596,874	$ 4,596,874	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 332,108	$ 406,208	$ 377,668	$ 28,540
County Sources	49,995	35,625	36,009	(384)
State Sources	838,140	908,452	943,121	(34,669)
Transfers	70,000	31,990	31,990	0
	1,290,243	1,382,275	$ 1,388,788	$ (6,513)
Expenditures				
Instruction	72,945	62,128	$ 316,451	$ (254,323)
Student Support Services	0	37,925	96,200	(58,275)
Instructional Support Staff	84,523	298	500	(202)
General Administration	20	61,640	0	61,640
School Administration	0	268,751	365,500	(96,749)
Operations & Maintenance	310,176	92,163	0	92,163
Transfers	787,976	848,343	644,928	203,415
Adjustment to Comply with Legal Max	0	0	(52,331)	52,331
	1,255,640	1,371,248	$ 1,371,248	$ 0
Receipts Over (Under) Expenditures	34,603	11,027		
Unencumbered Cash, Beginning	187	34,790		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 34,790	$ 45,817		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 36,000	$ 18,000	$ 16,000	$ 2,000
	36,000	18,000	$ 16,000	$ 2,000
Expenditures				
Instruction	10,756	40,099	$ 47,294	$ (7,195)
School Administration	0	5,513	0	5,513
	10,756	45,612	$ 47,294	$ (1,682)
Receipts Over (Under) Expenditures	25,244	(27,612)		
Unencumbered Cash, Beginning	6,050	31,294		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 31,294	$ 3,682		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 603,257	$ 609,113	$ 602,450	$ 6,663
	603,257	609,113	$ 602,450	$ 6,663
Expenditures				
Instruction	490,994	588,163	$ 495,112	$ 93,051
Student Support Services	106,542	0	113,100	(113,100)
School Administration	0	20,049	0	20,049
	597,536	608,212	$ 608,212	$ 0
Receipts Over (Under) Expenditures	5,721	901		
Unencumbered Cash, Beginning	41	5,762		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,762	$ 6,663		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,027	$ 3,282	$ 1,281	$ 2,001
	1,027	3,282	$ 1,281	$ 2,001
Expenditures				
Instruction	327	5,770	$ 5,771	$ (1)
	327	5,770	$ 5,771	$ (1)
Receipts Over (Under) Expenditures	700	(2,488)		
Unencumbered Cash, Beginning	3,789	4,489		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,489	$ 2,001		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 355,000	$ 390,000	$ 360,000	$ 30,000
	355,000	390,000	$ 360,000	$ 30,000
Expenditures				
Instruction	351,572	331,960	$ 363,918	$ (31,958)
School Administration	0	31,958	0	31,958
	351,572	363,918	$ 363,918	$ 0
Receipts Over (Under) Expenditures	3,428	26,082		
Unencumbered Cash, Beginning	490	3,918		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,918	$ 30,000		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 254,727	$ 279,324	$ 265,336	$ 13,988
County Sources	20,312	18,273	18,437	(164)
State Sources	131,945	146,798	149,010	(2,212)
Transfers	237,219	511,643	0	511,643
	644,203	956,038	$ 432,783	$ 523,255
Expenditures				
Instruction	0	18,360	$ 35,000	$ (16,640)
Student Support Services	11,744	0	25,000	(25,000)
Operations & Maintenance	235,008	189,414	463,200	(273,786)
Student Transportation Services	0	59,962	0	59,962
Facility Acquisition & Construction Services	287,259	422,375	711,433	(289,058)
	534,011	690,111	$ 1,234,633	$ (544,522)
Receipts Over (Under) Expenditures	110,192	265,927		
Unencumbered Cash, Beginning	691,658	801,850		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 801,850	$ 1,067,777		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,340	$ 3,320	$ 0	$ 3,320
State Sources	3,045	3,190	6,075	(2,885)
	6,385	6,510	$ 6,075	$ 435
Expenditures				
Instruction	0	4,763	$ 8,600	$ (3,837)
	0	4,763	$ 8,600	$ (3,837)
Receipts Over (Under) Expenditures	6,385	1,747		
Unencumbered Cash, Beginning	21,582	27,967		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 27,967	$ 29,714		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 76,662	$ 75,932	$ 84,849	$ (8,917)
State Sources	1,572	1,643	1,400	243
Federal Sources	138,190	129,104	145,993	(16,889)
Transfers	0	73,000	0	73,000
	216,424	279,679	$ 232,242	$ 47,437
Expenditures				
Food Service Operation	221,681	279,923	$ 315,318	$ (35,395)
	221,681	279,923	$ 315,318	$ (35,395)
Receipts Over (Under) Expenditures	(5,257)	(244)		
Unencumbered Cash, Beginning	88,333	83,076		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 83,076	$ 82,832		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 2,479	$ 2,516	$ 3,210	$ (694)
Transfers	40,000	20,000	30,000	(10,000)
	42,479	22,516	$ 33,210	$ (10,694)
Expenditures				
Instructional Support Staff	20,260	23,789	$ 45,800	$ (22,011)
	20,260	23,789	$ 45,800	$ (22,011)
Receipts Over (Under) Expenditures	22,219	(1,273)		
Unencumbered Cash, Beginning	10,426	32,645		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 32,645	$ 31,372		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 9,821	$ 5,250	$ 0	$ 5,250
Transfers	972,116	972,874	1,073,667	(100,793)
	981,937	978,124	$ 1,073,667	$ (95,543)
Expenditures				
Instruction	940,803	953,727	$ 1,403,000	$ (449,273)
	940,803	953,727	$ 1,403,000	$ (449,273)
Receipts Over (Under) Expenditures	41,134	24,397		
Unencumbered Cash, Beginning	435,125	476,259		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 476,259	$ 500,656		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,501	$ 1,779	$ 3,000	$ (1,221)
State Sources	4,418	6,850	5,945	905
Transfers	100,000	153,081	100,500	52,581
	106,919	161,710	$ 109,445	$ 52,265
Expenditures				
Instruction	94,991	124,265	$ 139,510	$ (15,245)
School Administration	0	3,691	0	3,691
Student Transportation Services	0	11,554	0	11,554
	94,991	139,510	$ 139,510	$ 0
Receipts Over (Under) Expenditures	11,928	22,200		
Unencumbered Cash, Beginning	18,137	30,065		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,065	$ 52,265		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 386,034	$ 370,738	$ 443,939	$ (73,201)
	386,034	370,738	$ 443,939	$ (73,201)
Expenditures				
Instruction	272,028	260,249	$ 312,832	$ (52,583)
Student Support Services	18,195	17,474	20,924	(3,450)
Instructional Support Staff	14,831	14,243	17,055	(2,812)
General Administration	11,321	10,872	13,019	(2,147)
School Administration	31,839	30,577	36,613	(6,036)
Central Services	8,126	7,804	9,345	(1,541)
Operations & Maintenance	24,376	23,410	28,033	(4,623)
Student Transportation Services	5,161	5,957	5,936	21
Food Service Operation	157	152	182	(30)
	386,034	370,738	$ 443,939	$ (73,201)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 259,000	$ 276,640	$ 260,570	$ 16,070
County Sources	29,807	27,443	27,644	(201)
State Sources	91,687	80,691	80,691	0
	380,494	384,774	$ 368,905	$ 15,869
Expenditures				
Debt Service	382,030	384,243	$ 384,243	$ 0
	382,030	384,243	$ 384,243	$ 0
Receipts Over (Under) Expenditures	(1,536)	531		
Unencumbered Cash, Beginning	351,296	349,760		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 349,760	$ 350,291		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 141,540	$ 100,205
	141,540	100,205
Expenditures		
Instruction	160,603	62,039
Student Support Services	14,971	21,820
Instructional Support Staff	0	8,690
School Administration	0	5,513
	175,574	98,062
Receipts Over (Under) Expenditures	(34,034)	2,143
Unencumbered Cash, Beginning	31,891	(2,143)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (2,143)	$ 0

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 135,454	$ 0
State Sources	5,839	0
	141,293	0
Expenditures		
Instruction	62,938	0
Central Services	517	0
Other Support Services	30,336	0
	93,791	0
Receipts Over (Under) Expenditures	47,502	0
Unencumbered Cash, Beginning	198,258	245,760
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 245,760	$ 245,760

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 101,506	$ 174,000
	101,506	174,000
Expenditures		
Transfers	70,000	31,990
	70,000	31,990
Receipts Over (Under) Expenditures	31,506	142,010
Unencumbered Cash, Beginning	426,526	458,032
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 458,032	$ 600,042

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 29,974	$ 30,391
	29,974	30,391
Expenditures		
Instruction	31,702	20,205
	31,702	20,205
Receipts Over (Under) Expenditures	(1,728)	10,186
Unencumbered Cash, Beginning	133,184	131,456
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 131,456	$ 141,642

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Cheerleaders	$ 1,345	$ 9,130	$ 8,805	$ 1,670
Drama club	197	305	195	307
FCA	93	0	0	93
KAYS	1,102	2,153	2,100	1,155
National honor society	671	0	318	353
Student Council	927	2,218	1,931	1,214
VICA/FFA	6,815	34,645	27,163	14,297
Forensics	368	205	475	98
Leadership	294	350	105	539
Cats R Us	1,076	124	389	811
Class of 2024	407	0	407	0
Class of 2025	622	25,342	25,963	1
Class of 2026	0	4,572	4,381	191
Concessions	1,771	1,514	800	2,485
Cap and Gown	1,240	1,020	2,260	0
Art supplies	739	0	0	739
FFA - Cats Cabinet	2	0	0	2
Misc In/Out	29	617	569	77
Flag fund	83	0	83	0
Band fund	714	0	236	478
FFA Farmer Fund	429	0	0	429
Yearbook	306	2,652	2,339	619
Special Funds	11,744	0	507	11,237
Art club	299	0	0	299
Student Council	155	0	0	155
Cheerleaders	533	1,005	1,484	54
Sales Tax	0	4,168	4,168	0
Total Agency Funds	$ 31,961	$ 90,020	$ 84,678	$ 37,303

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Volleyball	$ 1,053	$ 0	$ 1,846	$ 2,109	$ 790	$ 0	$ 790
Football	1,174	0	322	358	1,138	0	1,138
Cross country	1,686	0	0	105	1,581	0	1,581
Girls basketball	157	0	40	30	167	0	167
Boys basketball	96	0	52	132	16	0	16
Track	365	0	555	539	381	0	381
Softball	211	0	89	149	151	0	151
Baseball	400	0	645	713	332	0	332
Weight room fund	59	0	0	0	59	0	59
Middle school athletics	175	0	830	785	220	0	220
Athletic gate receipts	8,659	0	22,400	29,666	1,393	0	1,393
Scholarships	9,170	0	12,150	12,344	8,976	0	8,976
Total District Activity Funds	$ 23,205	$ 0	$ 38,929	$ 46,930	$ 15,204	$ 0	$ 15,204