OXFORD UNIFIED SCHOOL DISTRICT NO. 358
OXFORD, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2026

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
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INDEPENDENT AUDITOR'S 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, 2026**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

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, 2026**, 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 Auditor's 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.

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 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, 2025, and have issued our report thereon dated August 29, 2025, which contained an unmodified opinion on the basic financial statement.

The 2025 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 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2025 (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 2025 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 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 basic financial statement or to the 2025 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 2025 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, 2025, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
Wichita, Kansas
September 15, 2026

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

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	$ 4,457,546	$ 4,457,546	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	45,817	0	1,302,862	1,328,957	19,722	0	19,722
Preschool-Aged At-Risk	3,682	0	30,361	33,682	361	0	361
At Risk (K-12)	6,663	0	522,000	526,755	1,908	0	1,908
Bilingual Education	2,001	0	1,063	496	2,568	0	2,568
Virtual Education	30,000	0	425,000	375,788	79,212	0	79,212
Capital Outlay	1,067,777	0	920,859	788,515	1,200,121	0	1,200,121
Driver Training	29,714	0	2,720	29,923	2,511	0	2,511
Food Service	82,832	0	228,707	232,431	79,108	0	79,108
Professional Development	31,372	0	40,000	21,709	49,663	0	49,663
Special Education	500,656	0	785,944	904,600	382,000	0	382,000
Career and Postsecondary	52,265	0	241,521	163,605	130,181	0	130,181
KPERS Contribution	0	0	380,823	380,823	0	0	0
Federal Funds	0	0	141,171	141,171	0	0	0
Gifts and Grants	195,295	0	76,958	120,880	151,373	0	151,373
Contingency Reserve	600,042	0	50,000	0	650,042	0	650,042
Textbook & Student Material Revolving	141,642	0	30,335	10,583	161,394	0	161,394
District Activity Funds	15,204	0	43,810	44,152	14,862	0	14,862
Bond & Interest Fund	350,291	0	404,239	391,280	363,250	0	363,250
	$ 3,155,253	$ 0	$ 10,085,919	$ 9,952,896	$ 3,288,276	$ 0	$ 3,288,276

Composition of Cash:		
	Checking and Money Market Accounts	$ 2,684,153
	Investments	647,540
		3,331,693
	Agency Funds	(43,417)
		$ 3,288,276

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

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2026

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 on or before September 11th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before October 1st.
5. Adopted budget filed with the county clerk by 5:00 PM on October 1st.

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, 2026.

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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov 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 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

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 $380,823 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $3,103,921. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. 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.kspers.gov 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, 2026.

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, 2026, the District had the following investments and maturities:

Investment Type	Fair Value	Rating US
Kansas Municipal Investment Pool	$ 647,540	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, 2026, 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, 2026.

At June 30, 2026, the District's carrying amount of deposits was $2,684,153 and the bank balance was $3,169,347. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $305,989 was covered by federal depository insurance and $2,863,358 was secured by the Kansas Collateral Pool.

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, 2026, the District had invested $647,540 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:	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	$ 30,361	$ 400,000	$ 0	$ 225,000	$ 500,279	$ 20,000	$ 40,000	$ 592,938	$ 176,000	$ 50,000	$ 2,034,578
Supplemental General Fund	0	122,000	1,063	200,000	0	0	0	182,599	60,220	0	565,882
	$ 30,361	$ 522,000	$ 1,063	$ 425,000	$ 500,279	$ 20,000	$ 40,000	$ 775,537	$ 236,220	$ 50,000	$ 2,600,460

Note 10 - 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, 2026, 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, 2026, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds Series 2018	$ 5,000,000	$ 0	$ 235,000	$ 4,765,000	$ 156,280

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
2027	$ 245,000	$ 148,493	$ 393,493
2028	260,000	140,917	400,917
2029	270,000	132,968	402,968
2030	285,000	124,642	409,642
2030	300,000	115,868	415,868
2032 - 2036	1,720,000	427,806	2,147,806
2037 - 2040	1,685,000	118,007	1,803,007
	$ 4,765,000	$ 1,208,701	$ 5,973,701

Note 11 - Subsequent Events:

The District has evaluated subsequent events through September 15, 2026, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

	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	$ 4,718,192	$ (319,678)	$ 59,032	$ 4,457,546	$ 4,457,546	$ 0
Special Purpose Funds						
Supplemental General	1,435,931	(106,974)	0	1,328,957	1,328,957	0
Preschool-Aged At-Risk	33,682	0	0	33,682	33,682	0
At Risk (K-12)	623,303	0	0	623,303	526,755	(96,548)
Bilingual Education	7,343	0	0	7,343	496	(6,847)
Virtual Education	440,000	0	0	440,000	375,788	(64,212)
Capital Outlay	1,000,000	0	0	1,000,000	788,515	(211,485)
Driver Training	36,464	0	0	36,464	29,923	(6,541)
Food Service	306,966	0	0	306,966	232,431	(74,535)
Professional Development	31,372	0	0	31,372	21,709	(9,663)
Special Education	1,252,414	0	0	1,252,414	904,600	(347,814)
Career and Postsecondary Education	236,730	0	0	236,730	163,605	(73,125)
KPERS Contribution	456,007	0	0	456,007	380,823	(75,184)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	141,171	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	120,880	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	10,583	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	44,152	XXXXXXXXXX
Bond & Interest Fund	391,280	0	0	391,280	391,280	0
	$ 10,969,684	$ (426,652)	$ 59,032	$ 10,602,064	$ 9,952,896	$ (965,954)

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 47,302	$ 60,639	$ 0	$ 60,639
State Sources	4,549,572	4,396,907	4,718,192	(321,285)
	4,596,874	4,457,546	$ 4,718,192	$ (260,646)
Expenditures				
Instruction	1,645,017	1,765,963	2,224,000	$ (458,037)
Student Support Services	107,612	109,630	159,800	(50,170)
Instructional Support Staff	66,495	89,669	77,100	12,569
General Administration	230,968	211,974	276,200	(64,226)
School Administration	235,861	142,807	328,300	(185,493)
Central Services	61,981	47,166	76,600	(29,434)
Operations & Maintenance	132,970	12,614	159,759	(147,145)
Student Transportation Services	30,216	20,081	49,500	(29,419)
Other Support Services	2,104	16,064	3,350	12,714
Community Services Operations	7,000	7,000	7,000	0
Transfers	2,076,650	2,034,578	1,356,583	677,995
Adjustment to Comply with Legal Max	0	0	(319,678)	319,678
Adjustment for Qualifying Budget Credits	0	0	59,032	(59,032)
	4,596,874	4,457,546	$ 4,457,546	$ 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 406,208	$ 385,871	$ 356,945	$ 28,926
County Sources	35,625	42,803	40,174	2,629
State Sources	908,452	874,188	944,555	(70,367)
Transfers	31,990	0	48,440	(48,440)
	1,382,275	1,302,862	$ 1,390,114	$ (87,252)
Expenditures				
Instruction	62,128	120,722	$ 210,751	$ (90,029)
Student Support Services	37,925	0	0	0
Instructional Support Staff	298	78,928	60,600	18,328
General Administration	61,640	247	1,000	(753)
School Administration	268,751	166,796	100,200	66,596
Operations & Maintenance	92,163	302,640	320,100	(17,460)
Student Transportation Services	0	93,742	111,100	(17,358)
Transfers	848,343	565,882	632,180	(66,298)
Adjustment to Comply with Legal Max	0	0	(106,974)	106,974
	1,371,248	1,328,957	$ 1,328,957	$ 0
Receipts Over (Under) Expenditures	11,027	(26,095)		
Unencumbered Cash, Beginning	34,790	45,817		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 45,817	$ 19,722		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 18,000	$ 30,361	$ 30,000	$ 361
	18,000	30,361	$ 30,000	$ 361
Expenditures				
Instruction	40,099	16,648	$ 28,000	$ (11,352)
School Administration	5,513	8,002	5,682	2,320
Other Support Services	0	9,032	0	9,032
	45,612	33,682	$ 33,682	$ 0
Receipts Over (Under) Expenditures	(27,612)	(3,321)		
Unencumbered Cash, Beginning	31,294	3,682		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,682	$ 361		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 609,113	$ 522,000	$ 616,663	$ (94,663)
	609,113	522,000	$ 616,663	$ (94,663)
Expenditures				
Instruction	588,163	507,707	$ 598,303	$ (90,596)
School Administration	20,049	19,048	25,000	(5,952)
	608,212	526,755	$ 623,303	$ (96,548)
Receipts Over (Under) Expenditures	901	(4,755)		
Unencumbered Cash, Beginning	5,762	6,663		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,663	$ 1,908		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Bilingual Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 3,282	$ 1,063	$ 5,342	$ (4,279)
	3,282	1,063	$ 5,342	$ (4,279)
Expenditures				
Instruction	5,770	496	$ 7,343	$ (6,847)
	5,770	496	$ 7,343	$ (6,847)
Receipts Over (Under) Expenditures	(2,488)	567		
Unencumbered Cash, Beginning	4,489	2,001		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,001	$ 2,568		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 390,000	$ 425,000	$ 410,000	$ 15,000
	390,000	425,000	$ 410,000	$ 15,000
Expenditures				
Instruction	331,960	327,602	$ 383,700	$ (56,098)
School Administration	31,958	48,186	56,300	(8,114)
	363,918	375,788	$ 440,000	$ (64,212)
Receipts Over (Under) Expenditures	26,082	49,212		
Unencumbered Cash, Beginning	3,918	30,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,000	$ 79,212		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 279,324	$ 260,260	$ 186,218	$ 74,042
County Sources	18,273	21,160	19,440	1,720
State Sources	146,798	139,160	151,343	(12,183)
Transfers	511,643	500,279	0	500,279
	956,038	920,859	$ 357,001	$ 563,858
Expenditures				
Instruction	18,360	1,358	$ 35,000	$ (33,642)
Operations & Maintenance	189,414	263,546	302,300	(38,754)
Student Transportation Services	59,962	98,514	71,500	27,014
Facility Acquisition & Construction Services	422,375	425,097	591,200	(166,103)
	690,111	788,515	$ 1,000,000	$ (211,485)
Receipts Over (Under) Expenditures	265,927	132,344		
Unencumbered Cash, Beginning	801,850	1,067,777		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,067,777	$ 1,200,121		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,320	0	$ 0	$ 0
State Sources	3,190	2,720	6,750	(4,030)
	6,510	2,720	$ 6,750	$ (4,030)
Expenditures				
Instruction	4,763	4,835	$ 36,464	$ (31,629)
Operations & Maintenance	0	25,088	0	25,088
	4,763	29,923	$ 36,464	$ (6,541)
Receipts Over (Under) Expenditures	1,747	(27,203)		
Unencumbered Cash, Beginning	27,967	29,714		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 29,714	$ 2,511		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 75,932	$ 79,152	$ 88,438	$ (9,286)
State Sources	1,643	1,574	1,450	124
Federal Sources	129,104	127,981	134,246	(6,265)
Transfers	73,000	20,000	0	20,000
	279,679	228,707	$ 224,134	$ 4,573
Expenditures				
Food Service Operation	279,923	232,431	$ 306,966	$ (74,535)
	279,923	232,431	$ 306,966	$ (74,535)
Receipts Over (Under) Expenditures	(244)	(3,724)		
Unencumbered Cash, Beginning	83,076	82,832		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 82,832	$ 79,108		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 2,516	$ 0	$ 0	$ 0
Transfers	20,000	40,000	0	40,000
	22,516	40,000	$ 0	$ 40,000
Expenditures				
Instructional Support Staff	23,789	21,709	$ 31,372	$ (9,663)
	23,789	21,709	$ 31,372	$ (9,663)
Receipts Over (Under) Expenditures	(1,273)	18,291		
Unencumbered Cash, Beginning	32,645	31,372		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 31,372	$ 49,663		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,250	$ 10,407	$ 0	$ 10,407
Transfers	972,874	775,537	751,758	23,779
	978,124	785,944	$ 751,758	$ 34,186
Expenditures				
Instruction	953,727	904,600	$ 1,252,414	$ (347,814)
	953,727	904,600	$ 1,252,414	$ (347,814)
Receipts Over (Under) Expenditures	24,397	(118,656)		
Unencumbered Cash, Beginning	476,259	500,656		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 500,656	$ 382,000		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Career and Postsecondary Education Fund

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,779	$ 0	$ 0	$ 0
State Sources	6,850	5,301	9,465	(4,164)
Transfers	153,081	236,220	175,000	61,220
	161,710	241,521	$ 184,465	$ 57,056
Expenditures				
Instruction	124,265	139,391	$ 212,730	$ (73,339)
School Administration	3,691	12,009	5,000	7,009
Student Transportation Services	11,554	12,205	19,000	(6,795)
	139,510	163,605	$ 236,730	$ (73,125)
Receipts Over (Under) Expenditures	22,200	77,916		
Unencumbered Cash, Beginning	30,065	52,265		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 52,265	$ 130,181		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 370,738	$ 380,823	$ 456,007	$ (75,184)
	370,738	380,823	$ 456,007	$ (75,184)
Expenditures				
Instruction	260,249	267,633	321,336	$ (53,703)
Student Support Services	17,474	17,901	21,493	(3,592)
Instructional Support Staff	14,243	14,591	17,519	(2,928)
General Administration	10,872	11,138	13,373	(2,235)
School Administration	30,577	31,324	37,608	(6,284)
Central Services	7,804	7,995	9,599	(1,604)
Operations & Maintenance	23,410	23,982	28,795	(4,813)
Student Transportation Services	5,957	6,103	6,097	6
Food Service Operation	152	156	187	(31)
	370,738	380,823	$ 456,007	$ (75,184)
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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 276,640	$ 298,432	284,123	$ 14,309
County Sources	27,443	31,464	28,853	2,611
State Sources	80,691	74,343	74,343	0
	384,774	404,239	$ 387,319	$ 16,920
Expenditures				
Debt Service	384,243	391,280	$ 391,280	$ 0
	384,243	391,280	$ 391,280	$ 0
Receipts Over (Under) Expenditures	531	12,959		
Unencumbered Cash, Beginning	349,760	350,291		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 350,291	$ 363,250		

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 100,205	$ 141,171
	100,205	141,171
Expenditures		
Instruction	62,039	131,191
Student Support Services	21,820	0
Instructional Support Staff	8,690	2,706
School Administration	5,513	7,274
	98,062	141,171
Receipts Over (Under) Expenditures	2,143	0
Unencumbered Cash, Beginning	(2,143)	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
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 103,892	$ 76,958
State Sources	5,578	0
	109,470	76,958
Expenditures		
Instruction	69,226	45,349
Central Services	670	136
Operations & Maintenance	0	46,563
Other Support Services	90,039	28,832
	159,935	120,880
Receipts Over (Under) Expenditures	(50,465)	(43,922)
Unencumbered Cash, Beginning	245,760	195,295
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 195,295	$ 151,373

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 174,000	$ 50,000
	174,000	50,000
Expenditures		
Transfers	31,990	0
	31,990	0
Receipts Over (Under) Expenditures	142,010	50,000
Unencumbered Cash, Beginning	458,032	600,042
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 600,042	$ 650,042

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 30,391	$ 30,335
	30,391	30,335
Expenditures		
Instruction	20,205	10,583
	20,205	10,583
Receipts Over (Under) Expenditures	10,186	19,752
Unencumbered Cash, Beginning	131,456	141,642
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 141,642	$ 161,394

OXFORD UNIFIED SCHOOL DISTRICT NO. 358
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2026

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Cheerleaders	$ 1,670	$ 4,841	$ 4,528	$ 1,983
Drama club	307	488	283	512
FCA	93	0	0	93
KAYS	1,155	970	725	1,400
National honor society	353	534	549	338
Student Council	1,214	2,094	2,515	793
VICA/FFA	14,297	32,100	32,213	14,184
Forensics	98	622	82	638
Leadership	539	341	411	469
Cats Den	811	8,396	6,160	3,047
Class of 2025	1	0	0	1
Class of 2026	191	3,597	3,072	716
Class of 2027	0	5,916	5,079	837
Concessions	2,485	35,714	34,132	4,067
Cap and Gown	0	1,883	1,876	7
Art supplies	739	0	500	239
FFA - Cats Cabinet	2	752	0	754
Misc In/Out	77	2,038	1,964	151
Band fund	478	0	248	230
FFA Farmer Fund	429	0	0	429
Yearbook	619	5,636	5,022	1,233
FACS	0	545	0	545
Special Funds	11,237	0	1,596	9,641
Art club	299	0	0	299
JH Student Council	155	0	0	155
JH Cheerleaders	54	908	526	436
Sales Tax	0	5,335	5,115	220
Total Agency Funds	$ 37,303	$ 112,710	$ 106,596	$ 43,417

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, 2026

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	$ 790	$ 0	$ 0	$ 0	$ 790	$ 0	$ 790
Football	1,138	0	1,103	1,061	1,180	0	1,180
Cross country	1,581	0	24	24	1,581	0	1,581
Girls basketball	167	0	0	0	167	0	167
Boys basketball	16	0	200	153	63	0	63
Track	381	0	32	0	413	0	413
Softball	151	0	51	0	202	0	202
Baseball	332	0	538	537	333	0	333
Weight room fund	59	0	0	0	59	0	59
Middle school athletics	220	0	688	888	20	0	20
Athletic gate receipts	1,393	0	29,854	31,239	8	0	8
Scholarships	8,976	0	11,320	10,250	10,046	0	10,046
Total District Activity Funds	$ 15,204	$ 0	$ 43,810	$ 44,152	$ 14,862	$ 0	$ 14,862