UNIFIED SCHOOL DISTRICT NO. 380

Vermillion, Kansas

FINANCIAL STATEMENT

June 30, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
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February 2, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
Unified School District No. 380
Vermillion, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash balances of Unified School District No. 380 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Funds:						
General Fund	$ 1	$ 5,793,973	$ 5,793,972	$ 2	$ 53,754	$ 53,756
Supplemental General Fund	141,083	1,908,076	1,879,519	169,640	59,705	229,345
Special Purpose Funds						
Preschool Aged At-Risk	139,493	175,000	168,575	145,918	-	145,918
At-Risk (K-12)	98,845	595,587	616,070	78,362	10,473	88,835
Bilingual Education	2,082	749	-	2,831	-	2,831
Capital Outlay	942,937	1,286,649	1,343,251	886,335	251,007	1,137,342
Driver Training	60,375	21,103	14,046	67,432	5,407	72,839
Food Service	100,024	397,777	418,682	79,119	-	79,119
Professional Development	39,333	44,888	44,350	39,871	148	40,019
Parent Education	32,066	52,250	51,658	32,658	2,724	35,382
Summer School	17,023	-	-	17,023	-	17,023
Special Education	178,833	841,851	863,204	157,480	254,716	412,196
Career and Postsecondary Education	76,826	475,842	481,365	71,303	868	72,171
KPERS Special Retirement Contribution	-	527,351	527,351	-	-	-
Textbook Rental	11,250	53,684	34,411	30,523	4,245	34,768
Small Rural School	(362)	23,515	27,934	(4,781)	8,225	3,444
Title I	-	59,522	59,522	-	-	-
Title IIA	-	10,464	10,464	-	-	-
Title IV - A	-	12,988	12,988	-	-	-
Gifts and Grants	231	85,202	95,073	(9,640)	18,158	8,518
Contingency Reserve	963,958	36,042	-	1,000,000	-	1,000,000
Frankfort Wind Farm	130,839	6,438	-	137,277	-	137,277

(Continued)

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

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)						
Centralia Wind Farm	$ 411,090	$ 59,035	$ 16,700	$ 453,425	$ -	$ 453,425
Centralia Woolsoncroft	679,967	31,485	58,234	653,218	36,844	690,062
Vermillion Building	-	100	100	-	100	100
District Activity Funds	166,774	590,026	559,035	197,765	-	197,765
Total Reporting Entity (Excluding Agency Funds)	$ 4,192,668	$ 13,089,597	$ 13,076,504	$ 4,205,761	$ 706,374	$ 4,912,135

Composition of Cash	
Checking accounts	$ 661,492
Money Market - FNB Frankfort	3,909
Treasury Index - FHB Centralia	370,571
Certificates of deposits	4,027,421
Total Cash	$ 5,063,393
Less: Agency Funds per Statement 3	(151,258)
Total Reporting Entity	$ 4,912,135

STATEMENT 1 (CONTINUED)

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

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2025

Note 1: Summary of Significant Accounting Policies

Unified School District No. 380 (the District) is a municipal corporation governed by an elected seven member board. The regulatory financial statement presents the District and does not include any related municipal entities.

Basis of Presentation

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balances 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 revenues 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 generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District:

Governmental Funds

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds are 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.

Agency Fund is used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund; activity accounts, etc.).

Reimbursements

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 KMAAG regulatory basis accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments this year.

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

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

Textbook Rental	Title IVA	Centralia Woolsoncroft
Small Rural School	Contingency Reserve	Vermillion Building
Title I	Frankfort Wind Farm	District Activity
Title IIA	Centralia Wind Farm	

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

Note 2: Stewardship, Compliance and Accountability

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

Note 3: Deposits and Investments

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 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 limits its investment choices.

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

Custodial credit risk-deposits - Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not utilize peak periods. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $5,063,393 and the bank balance was $5,572,891. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $923,161 was covered by the federal depository insurance and the remaining balance was collateralized with bank pledged securities. The pledged securities are held by a third-party bank.

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 position of an outside party. State statues require investments to be adequately secured.

Note 4: Defined Benefit Pension Plan

Plan Description

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

Note 4: Defined Benefit Pension Plan (Continued)

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 transferred to the System.

The 2021 Legislature passed House 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 $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $527,351 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 $4,603,140. 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.kspers.gov or can be obtained as described previously.

Note 5: Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

Termination Benefits

The District provides an early retirement program for eligible certified staff after a minimum 15 years of employment. The annual lump sum payment may be made in January following the retirement school year with the age and years-of-service eligibility determined by the Superintendent and Clerk of the Board from official District records.

Fringe Benefits

The District's Board of Education will apply an amount up to $615 per month in the 2024-2025 school year on the premium for the School Sponsored Health Insurance Plan.

The Board of Education will apply up to $5.45 per month on the premium for a $25,000 term life and accidental death and dismemberment insurance policy through the School Sponsored Heath Insurance Carrier.

Section 125 Salary Reduction - Each teacher will be allowed to purchase benefits for each full time or part time teacher for the contract year. The teacher will select from health insurance, salary protection insurance, cancer insurance, and group term life. There will also be a reimbursement program to enable tax free dollars to be used for dependent care and medical reimbursement. The teacher will receive the difference between the total benefit available and the total amount of non-taxable benefits in cash that will be subject to Income and FICA taxes.

Compensated Absences

Each teacher shall be granted three days of personal leave during the school year with the option to carry over a total of five days to the following school year. Personal leave days shall be at full pay and shall be in addition to sick leave. Teachers will be paid substitute teachers pay for each day of personal leave that is not used and is not carried over.

Each teacher may also receive up to four total school days for the purpose of attending educational conferences or school visitations. The teacher will be limited to $300.00 per year for registration expenses and to $100.00 per day maximum for expenses of meals and lodging.

Each teacher shall receive 12 days of sick leave each school year cumulative to a total of 100 days with full pay to be credited at the beginning of each school year. Teachers who do not use any sick leave during the 2024-2025 contract shall be paid $150 with their June payroll check. The $150 will be reduced by $50 for each day used up to three days. A teacher after employment with the District for a period of 4 years will receive 35 percent of substitute teacher pay per day for each day of up to 90 days of accumulated sick leave upon retirement, resignation, or death.

The District Clerk and other 12-month employees are allowed 12 days of vacation per year, 12 days' sick leave and six holidays. The principals also receive 12 days' sick leave accumulative to 90 days and three days of personal leave per year. The superintendent is allowed 12 days' sick leave accumulative to 90 days, and 15 days of vacation.

Liability for compensated absences is not reflected in the financial statement.

Note 6: Interfund Transfers

From	To	Statutory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	$ 30,000
General	At-Risk (K-12)	K.S.A. 72-5167	395,587
General	Capital Outlay	K.S.A. 72-5167	100,000
General	Driver Training	K.S.A. 72-5167	5,000
General	Food Service	K.S.A. 72-5167	20,000
General	Professional Development	K.S.A. 72-5167	14,000
General	Parent Education	K.S.A. 72-5167	10,000
General	Special Education	K.S.A. 72-5167	529,814
General	Career and Postsecondary Ed	K.S.A. 72-5167	75,000
General	Contingency Reserve	K.S.A. 72-5167	36,042
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	145,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	200,000
Supplemental General	Bilingual Education	K.S.A. 72-5143	749
Supplemental General	Driver Training	K.S.A. 72-5143	6,000
Supplemental General	Food Service	K.S.A. 72-5143	20,000
Supplemental General	Professional Development	K.S.A. 72-5143	25,000
Supplemental General	Parent Education	K.S.A. 72-5143	10,000
Supplemental General	Special Education	K.S.A. 72-5143	311,881
Supplemental General	Career and Postsecondary Ed	K.S.A. 72-5143	390,000
			$ 2,324,073

Note 7: Subsequent Events

Subsequent events for management's review have been evaluated through the date of the auditor's report, which is the date the financial statement was available for release.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Fund	$ 5,879,767	$ (103,257)	$ 17,462	$ 5,793,972	$ 5,793,972	$ -
Supplemental General Fund	1,905,045	(33,119)	7,593	1,879,519	1,879,519	-
Special Revenue Funds						
Preschool Aged At-Risk	210,500	-	-	210,500	168,575	(41,925)
At-Risk (K-12)	630,023	-	-	630,023	616,070	(13,953)
Bilingual Education	2,825	-	-	2,825	-	(2,825)
Capital Outlay	1,425,000	-	-	1,425,000	1,343,251	(81,749)
Driver Training	33,125	-	-	33,125	14,046	(19,079)
Food Service	481,000	-	-	481,000	418,682	(62,318)
Professional Development	53,000	-	-	53,000	44,350	(8,650)
Parent Education	56,551	-	-	56,551	51,658	(4,893)
Summer School	17,023	-	-	17,023	-	(17,023)
Special Education	921,165	-	-	921,165	863,204	(57,961)
Career and Postsecondary Education Fund	494,925	-	-	494,925	481,365	(13,560)
KPERS Special Retirement Contribution	617,010	-	-	617,010	527,351	(89,659)
Total Funds	$ 12,726,959	$ (136,376)	$ 25,055	$ 12,615,638	$ 12,202,043	$ (413,595)

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Reimbursed Expenditures	$ 17,462	$ -	$ 17,462
State Sources			
General State Aid	5,775,972	5,879,767	(103,795)
Mineral Production Tax	539	-	539
Total Cash Receipts	$ 5,793,973	$ 5,879,767	$ (85,794)
EXPENDITURES			
Instruction	$ 2,364,477	$ 2,449,500	$ (85,023)
Student support services	302,230	290,000	12,230
Instruction support staff	541	11,500	(10,959)
General administration	303,774	361,400	(57,626)
School administration	291,287	311,700	(20,413)
Central services	60,753	61,500	(747)
Operations and maintenance	802,434	857,148	(54,714)
Student transportation services	453,033	542,781	(89,748)
Transfers out	1,215,443	994,238	221,205
Adjustment to comply with legal maximum	-	(103,257)	103,257
Adjustment for qualifying budget credits	-	17,462	(17,462)
Total Expenditures	$ 5,793,972	$ 5,793,972	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1		
UNENCUMBERED CASH - BEGINNING	1		
UNENCUMBERED CASH - ENDING	$ 2		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem tax	$ 1,222,328	$ 1,226,305	$ (3,977)
Delinquent tax	6,671	11,463	(4,792)
Motor vehicle tax	90,643	90,073	570
RV tax	1,607	1,643	(36)
Commercial vehicle tax	9,794	8,810	984
State aid	569,440	579,515	(10,075)
Reimbursements	7,593	-	7,593
Total Cash Receipts	$ 1,908,076	$ 1,917,809	$ (9,733)
EXPENDITURES			
Instruction	$ 525,628	$ 552,075	$ (26,447)
Instruction support staff	183,219	236,500	(53,281)
General administration	49,995	26,000	23,995
School administration	12,047	19,550	(7,503)
Operations and maintenance	-	24,158	(24,158)
Student transportation services	-	30,000	(30,000)
Transfers out	1,108,630	1,016,762	91,868
Adjustment to comply with legal maximum	-	(33,119)	33,119
Adjustment for qualifying budget credits	-	7,593	(7,593)
Total Expenditures	$ 1,879,519	$ 1,879,519	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,557		
UNENCUMBERED CASH - BEGINNING	141,083		
UNENCUMBERED CASH - ENDING	$ 169,640		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 175,000	$ 125,445	$ 49,555
EXPENDITURES			
Instruction	$ 153,153	$ 192,000	$ (38,847)
Student transportation services	15,422	18,500	(3,078)
Total Expenditures	$ 168,575	$ 210,500	$ (41,925)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,425		
UNENCUMBERED CASH - BEGINNING	139,493		
UNENCUMBERED CASH - ENDING	$ 145,918		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
AT-RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 595,587	$ 534,628	$ 60,959
EXPENDITURES			
Instruction	$ 561,783	$ 577,227	$ (15,444)
Student support services	54,287	52,796	1,491
Total Expenditures	$ 616,070	$ 630,023	$ (13,953)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (20,483)		
UNENCUMBERED CASH - BEGINNING	98,845		
UNENCUMBERED CASH - ENDING	$ 78,362		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 749	$ 762	$ (13)
EXPENDITURES			
Instruction	$ -	$ 2,825	$ (2,825)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 749		
UNENCUMBERED CASH - BEGINNING	2,082		
UNENCUMBERED CASH - ENDING	$ 2,831		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem tax	$ 421,733	$ 376,789	$ 44,944
Delinquent property tax	2,369	4,073	(1,704)
Motor vehicle tax	32,651	32,433	218
RV tax	578	592	(14)
Commercial vehicle tax	3,486	3,173	313
Interest on idle funds	131,723	50,000	81,723
Local sources - other	511,444	200,000	311,444
State aid	82,665	83,118	(453)
Transfers in	100,000	-	100,000
Total Cash Receipts	$ 1,286,649	$ 750,178	$ 536,471
EXPENDITURES			
Instruction	$ 14,565	$ 180,000	$ (165,435)
School administration	43,109	-	43,109
Operations and maintenance	223,998	225,000	(1,002)
Student transportation	121,034	230,000	(108,966)
Facility acquisition and construction	940,545	790,000	150,545
Total Expenditures	$ 1,343,251	$ 1,425,000	$ (81,749)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (56,602)		
UNENCUMBERED CASH - BEGINNING	942,937		
UNENCUMBERED CASH - ENDING	$ 886,335		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
DRIVER EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 5,365	$ 6,075	$ (710)
Local sources - Other	4,738	-	4,738
Transfers in	11,000	6,000	5,000
Total Cash Receipts	$ 21,103	$ 12,075	$ 9,028
EXPENDITURES			
Instruction	$ 14,046	$ 23,125	$ (9,079)
Vehicle operations and maintenance services	-	10,000	(10,000)
Total Expenditures	$ 14,046	$ 33,125	$ (19,079)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,057		
UNENCUMBERED CASH - BEGINNING	60,375		
UNENCUMBERED CASH - ENDING	$ 67,432		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 140,855	$ 180,176	$ (39,321)
State aid	3,623	3,200	423
Meals	213,299	221,475	(8,176)
Transfers in	40,000	20,000	20,000
Total Cash Receipts	$ 397,777	$ 424,851	$ (27,074)
EXPENDITURES			
Food service operations	$ 418,682	$ 481,000	$ (62,318)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (20,905)		
UNENCUMBERED CASH - BEGINNING	100,024		
UNENCUMBERED CASH - ENDING	$ 79,119		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 5,888	$ 7,500	$ (1,612)
Transfers in	39,000	25,000	14,000
Total Cash Receipts	$ 44,888	$ 32,500	$ 12,388
EXPENDITURES			
Instruction	$ 6,756	$ -	$ 6,756
Instructional support staff	34,532	50,000	(15,468)
Central services	3,062	3,000	62
Total Expenditures	$ 44,350	$ 53,000	$ (8,650)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 538		
UNENCUMBERED CASH - BEGINNING	39,333		
UNENCUMBERED CASH - ENDING	$ 39,871		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 32,100	$ 32,100	$ -
Local sources - other	150	-	150
Transfers in	20,000	10,000	10,000
Total Cash Receipts	$ 52,250	$ 42,100	$ 10,150
EXPENDITURES			
Student support services	$ 51,437	$ 53,851	$ (2,414)
Instructional support staff	221	2,700	(2,479)
Total Expenditures	$ 51,658	$ 56,551	$ (4,893)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 592		
UNENCUMBERED CASH - BEGINNING	32,066		
UNENCUMBERED CASH - ENDING	$ 32,658		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - other	$ -	$ -	$ -
EXPENDITURES			
Instruction	$ -	$ 17,023	$ (17,023)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	17,023		
UNENCUMBERED CASH - ENDING	$ 17,023		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - Other	$ 156	$ -	$ 156
Transfers in	841,695	824,165	17,530
Total Cash Receipts	$ 841,851	$ 824,165	$ 17,686
EXPENDITURES			
Instruction	$ 863,204	$ 913,165	$ (49,961)
Student transportation	-	8,000	(8,000)
Total Expenditures	$ 863,204	$ 921,165	$ (57,961)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (21,353)		
UNENCUMBERED CASH - BEGINNING	178,833		
UNENCUMBERED CASH - ENDING	$ 157,480		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 10,491	$ 15,550	$ (5,059)
Transfers in	465,000	465,000	-
Local sources - Other	351	-	351
Total Cash Receipts	$ 475,842	$ 480,550	$ (4,708)
EXPENDITURES			
Instruction	$ 474,009	$ 487,025	$ (13,016)
Student transportation services	7,356	7,900	(544)
Total Expenditures	$ 481,365	$ 494,925	$ (13,560)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,523)		
UNENCUMBERED CASH - BEGINNING	76,826		
UNENCUMBERED CASH - ENDING	$ 71,303		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 527,351	$ 617,010	$ (89,659)
EXPENDITURES			
Instruction	$ 354,028	$ 412,164	$ (58,136)
Student support services	43,152	51,829	(8,677)
Instruction support staff	19,835	24,063	(4,228)
General administration	22,757	27,148	(4,391)
School administration	26,232	30,850	(4,618)
Central support services	4,213	4,936	(723)
Operations and maintenance	35,674	42,574	(6,900)
Student transportation services	21,460	23,446	(1,986)
Total Expenditures	$ 527,351	$ 617,010	$ (89,659)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Textbook & Student Material Revolving	Small Rural School	Title I	Title II	Title IV-A	Gifts and Grants
CASH RECEIPTS						
Federal aid	$ -	$ 23,515	$ 59,522	$ 10,464	$ 12,988	$ 21,083
State aid	-	-	-	-	-	55,352
Local sources - other	53,684	-	-	-	-	8,767
Total Cash Receipts	$ 53,684	$ 23,515	$ 59,522	$ 10,464	$ 12,988	$ 85,202
EXPENDITURES						
Instruction	$ 34,411	$ 27,934	$ 59,522	$ 10,464	$ -	$ 75,302
Student support services	-	-	-	-	12,988	738
Instructional support staff	-	-	-	-	-	875
Facility acquisition and construction	-	-	-	-	-	18,158
Total Expenditures	$ 34,411	$ 27,934	$ 59,522	$ 10,464	$ 12,988	$ 95,073
RECEIPTS OVER (UNDER) EXPENDITURES	$ 19,273	$ (4,419)	$ -	$ -	$ -	$ (9,871)
UNENCUMBERED CASH - BEGINNING	11,250	(362)	-	-	-	231
UNENCUMBERED CASH - ENDING	$ 30,523	$ (4,781)	$ -	$ -	$ -	$ (9,640)

(Continued)

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	Contingency Reserve Fund	Frankfort Wind Farm	Centralia School Wind Farm	Centralia School Woolsoncroft	Vermillion Building
CASH RECEIPTS					
Local sources - other	$ -	$ 6,438	$ 59,035	$ 31,485	$ 100
Transfers in	36,042	-	-	-	-
Total Cash Receipts	$ 36,042	$ 6,438	$ 59,035	$ 31,485	$ 100
EXPENDITURES					
Instruction	$ -	$ -	$ 5,000	$ 21,390	$ -
Operations and maintenance	-	-	-	-	100
Facility acquisition and construction	-	-	11,700	36,844	-
Total Expenditures	$ -	$ -	$ 16,700	$ 58,234	$ 100
RECEIPTS OVER (UNDER) EXPENDITURES	$ 36,042	$ 6,438	$ 42,335	$ (26,749)	$ -
UNENCUMBERED CASH - BEGINNING	963,958	130,839	411,090	679,967	-
UNENCUMBERED CASH - ENDING	$ 1,000,000	$ 137,277	$ 453,425	$ 653,218	$ -

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Centralia Schools				
Student Council	$ 1,272	$ 1,310	$ 1,615	$ 967
National Honor Society	2,807	2,227	2,782	2,252
FFA	7,095	21,313	20,185	8,223
KAYS	1,348	3,115	2,803	1,660
FCCLA	8,213	10,203	11,937	6,479
Elementary Stuco	131	-	77	54
H.S. Cheerleaders	11,217	22,238	28,781	4,674
Enrichment Class	591	-	74	517
FBLA	2,329	10,024	6,748	5,605
Esports	-	2,750	-	2,750
Class of 2025	25,695	827	26,507	15
Class of 2026	7,866	58,402	29,512	36,756
Class of 2027	4,643	5,641	1,360	8,924
Class of 2028	-	14,687	7,222	7,465
Total Centralia Schools	$ 73,207	$ 152,737	$ 139,603	$ 86,341
Frankfort Schools				
Student Council	$ 263	$ 200	$ 68	$ 395
Class of 2013	210	-	-	210
Class of 2023	599	-	-	599
Class of 2025	24,720	3,617	27,876	461
Class of 2026	5,376	47,293	21,124	31,545
Class of 2027	1,690	3,089	119	4,660
Class of 2028	-	11,897	4,888	7,009
Class of 2031	-	1,003	-	1,003
FFA	5,757	29,030	29,159	5,628
FCCLA	6,552	3,919	8,616	1,855
Greenhouse	6,286	3,519	2,777	7,028
National Honor Society	50	-	-	50
Total Frankfort Schools	$ 51,503	$ 103,567	$ 94,627	$ 60,443
Payroll Deduction Fund	$ 6,579	$ 63,070	$ 65,175	$ 4,474
Total Agency Funds	$ 131,289	$ 319,374	$ 299,405	$ 151,258

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate Receipts				
Centralia Schools	$ 15,501	$ 71,417	$ 72,644	$ 14,274
Frankfort Schools	36,901	74,046	68,423	42,524
Total Gate Receipts	$ 52,402	$ 145,463	$ 141,067	$ 56,798
School Projects				
Centralia Schools				
Science Club	$ 31	$ -	$ -	$ 31
Annual	11,513	8,095	10,793	8,815
Book Fair	1,685	5,812	5,663	1,834
Drama	3,516	1,711	127	5,100
Accelerated Reader	1,015	-	153	862
SADD	411	125	32	504
STEM	6,100	-	1,342	4,758
High School Music	3,487	12,569	10,802	5,254
Administration/Pictures	5,612	7,134	6,040	6,706
Shirts/Pencils	2,053	243	-	2,296
Sales Tax	87	6,548	6,535	100
Computer Equipment	707	-	-	707
Concession Stand Equipment	902	250	187	965
School Endowment	2,000	-	500	1,500
Joyce DeBord Memorial	4,408	-	1,983	2,425
Damon Quigley Memorial	430	-	-	430
Raymon & Marilyn Petry Memorial	2,530	-	-	2,530
Health & Wellness	125	-	-	125
School Supply Assistance Fund	-	2,690	686	2,004
Lunch for all Program	-	1,596	-	1,596
Snack Closet Program	-	800	-	800
Sports Fund Memorial	-	5,000	-	5,000
PAWS	2,724	27,710	25,111	5,323
Box Tops	2,783	154	-	2,937
Booster - Teacher Funds	-	3,500	2,757	743
Benefit Temporary Account	-	1,770	1,320	450
Subtotal Total Centralia Schools	$ 52,119	$ 85,707	$ 74,031	$ 63,795

(Continued)

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
School Projects (Continued)				
Frankfort Schools				
F-Club	$ 222	$ 8,245	$ 8,098	$ 369
Dance Team	525	185	315	395
Forensics	234	-	-	234
Scholar Bowl	1,990	1,375	822	2,543
Jr/Sr High Cheerleaders	4,580	9,469	8,290	5,759
Drama	20	-	-	20
Jr High Yearbook	479	2,872	2,007	1,344
Band	778	-	124	654
Music Scholarship	520	1,000	-	1,520
Vocal	224	-	-	224
Wildcat Incentive	2,612	3,000	2,100	3,512
Yearbook	9,869	7,029	7,120	9,778
Grade School Activities	845	2,545	890	2,500
K-8 Student Activities	9,304	5,775	4,003	11,076
Library	354	3,017	3,024	347
Dollar General Grant	412	-	-	412
Concessions	3,419	-	356	3,063
Miscellaneous Projects	4,756		372	4,384
Accelerated Reader	2,144	5	712	1,437
Art	20	-	-	20
Woodworking Tools	334	-	-	334
Ray & Julia Brower Scholarship Fund	-	1,000	-	1,000
Administrative Powell Fund	217	1,500	1,384	333
Washington DC Trip	9,245	2,671	1,666	10,250
Kansas Health Grant	1,621	94	217	1,498
BCBS Foundation	94	-	94	-
District Monies	(2,838)	111,559	106,804	1,917
Subtotal Frankfort Schools	$ 51,980	$ 161,341	$ 148,398	$ 64,923
District Activity				
Petty Cash	$ -	$ 16,767	$ 17,590	$ (823)
Board Flowers	38	-	-	38
Pop Machine	-	36	36	-
Driver's Education	-	14,570	13,648	922
Milk Fund	-	9,455	9,455	-
Kinder Prep	10,235	47,112	45,981	11,366
Lunch Money	-	109,575	108,829	746
Subtotal District Activity	$ 10,273	$ 197,515	$ 195,539	$ 12,249
Subtotal School Project Funds	$ 114,372	$ 444,563	$ 417,968	$ 140,967
Total District Activity	$ 166,774	$ 590,026	$ 559,035	$ 197,765