UNIFIED SCHOOL DISTRICT NO. 380

Vermillion, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
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December 11, 2024

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 basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 380 (the District), as of and for the year ended June 30, 2024 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2024, and the aggregate receipts and expenditures for 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) KMAAG, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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, 2024

	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	$ 5,491,631	$ 5,491,631	$ 1	27,038	$ 27,039
Supplemental General Fund	11,210	1,891,793	1,761,920	141,083	46,583	187,666
Special Purpose Funds						
Preschool Aged At-Risk	137,790	195,453	193,750	139,493	-	139,493
At-Risk (K-12)	108,028	540,000	549,183	98,845	1,328	100,173
Bilingual Education	1,376	706	-	2,082	-	2,082
Capital Outlay	978,087	906,969	942,119	942,937	482,316	1,425,253
Driver Training	56,344	16,162	12,131	60,375	599	60,974
Food Service	108,378	418,857	427,211	100,024	60	100,084
Professional Development	39,639	29,641	29,947	39,333	-	39,333
Parent Education	28,148	51,830	47,912	32,066	2,712	34,778
Summer School	17,023	-	-	17,023	-	17,023
Special Education	202,420	736,798	760,385	178,833	-	178,833
Career and Postsecondary Education	49,538	471,747	444,459	76,826	433	77,259
KPERS Special Retirement Contribution	-	550,902	550,902	-	-	-
Textbook Rental	129,436	56,795	174,981	11,250	41,987	53,237
Small Rural School	-	37,748	38,110	(362)	749	387
ESSER III	(12,731)	335,000	322,269	-	-	-
Title I	-	60,305	60,305	-	3	3
Title IIA	-	9,366	9,366	-	-	-
Title IV - A	-	12,866	12,866	-	-	-
Carl Perkins	-	4,710	4,710	-	-	-
Stay Positive Test Negative	(21,346)	21,346	-	-	-	-
Gifts and Grants	10,028	42,326	52,123	231	-	231
Contingency Reserve	963,958	150,000	150,000	963,958	-	963,958
Frankfort Wind Farm	125,779	5,060	-	130,839	-	130,839

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
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	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	$ 366,090	$ 50,000	$ 5,000	$ 411,090	$ -	$ 411,090
Centralia Woolsoncroft	659,767	20,200	-	679,967	-	679,967
District Activity Funds	167,408	441,830	442,464	166,774	-	166,774
Total Reporting Entity (Excluding Agency Funds)	$ 4,126,371	$ 12,550,041	$ 12,483,744	$ 4,192,668	$ 603,808	$ 4,796,476

Composition of Cash	
Checking accounts	$ 710,839
Money Market - FNB Frankfort	3,876
Treasury Index - FHB Centralia	364,384
Certificates of deposits	3,848,666
Total Cash	$ 4,927,765
Less: Agency Funds per Statement 3	(131,289)
Total Reporting Entity	$ 4,796,476

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, 2024

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 Deposit 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 adoption of the final budget has been adjusted to on or before September 20th. 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	Small Rural School	Title I
Contingency Reserve	ESSER III	Title IIA
District Activity	Stay Positive Test Negative	Title IVA
Carl Perkins	Frankfort Wind Farm	Centralia Wind Farm
Centralia Woolsoncroft		

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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $4,927,765 and the bank balance was $5,571,653. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $894,680 was covered by the federal depository insurance, $4,241,016 was collateralized with bank pledged securities and the remaining balance was unsecured. 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.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 203. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue 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 $550,902 for the year ended June 30, 2024.

Note 4: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $4,982,203. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described 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 $600 per month in the 2023-2024 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.

Note 5: Other Long-Term Obligations from Operations (Continued)

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 2022-2023 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	Capital Outlay	K.S.A. 72-5167	$ 257,317
General	Special Education	K.S.A. 72-5167	426,798
General	Career and Postsecondary Ed	K.S.A. 72-5167	71,000
General	Contingency Reserve	K.S.A. 72-5167	150,000
General	Preschool-Aged At-Risk	K.S.A. 72-5167	50,000
General	At-Risk (K-12)	K.S.A. 72-5143	370,000
Supplemental General	Bilingual Education	K.S.A. 72-6425	706
Supplemental General	Driver Training	K.S.A. 72-6425	6,000
Supplemental General	Food Service	K.S.A. 72-6425	10,000
Supplemental General	Professional Development	K.S.A. 72-6425	25,000
Supplemental General	Parent Education	K.S.A. 72-6425	20,000
Supplemental General	Special Education	K.S.A. 72-6425	310,000
Supplemental General	Career and Postsecondary Ed	K.S.A. 72-6425	390,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-6425	145,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-6425	170,000
Contingency Reserve	Supplemental General	Board Approval	150,000
			$ 2,551,821

Note 7: Subsequent Events

Subsequent events for management's review have been evaluated through December 11, 2024, 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, 2024

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	$ 5,562,202	$ (90,567)	$ 19,996	$ 5,491,631	$ 5,491,631	$ -
Supplemental General Fund	1,779,801	(28,859)	10,978	1,761,920	1,761,920	-
Special Revenue Funds						
Preschool Aged At-Risk	193,750	-	-	193,750	193,750	-
At-Risk (K-12)	648,831	-	-	648,831	549,183	(99,648)
Bilingual Education	2,088	-	-	2,088	-	(2,088)
Capital Outlay	1,000,000	-	-	1,000,000	942,119	(57,881)
Driver Training	29,125	-	-	29,125	12,131	(16,994)
Food Service	478,500	-	-	478,500	427,211	(51,289)
Professional Development	51,000	-	-	51,000	29,947	(21,053)
Parent Education	50,000	-	-	50,000	47,912	(2,088)
Summer School	16,022	-	-	16,022	-	(16,022)
Special Education	838,091	-	-	838,091	760,385	(77,706)
Career and Postsecondary Education Fund	471,400	-	-	471,400	444,459	(26,941)
KPERS Special Retirement Contribution	583,745	-	-	583,745	550,902	(32,843)
Total Funds	$ 11,704,555	$ (119,426)	$ 30,974	$ 11,616,103	$ 11,211,550	$ (404,553)

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Reimbursed Expenditures	$ 19,996	$ -	$ 19,996
State Sources			
General State Aid	5,471,150	5,094,111	377,039
Mineral Production Tax	485	-	485
Total Cash Receipts	$ 5,491,631	$ 5,094,111	$ 397,520
EXPENDITURES			
Instruction	$ 2,117,490	$ 2,257,000	$ (139,510)
Student support services	255,693	279,000	(23,307)
Instruction support staff	926	11,000	(10,074)
General administration	327,470	333,900	(6,430)
School administration	269,921	295,500	(25,579)
Central services	58,517	58,450	67
Operations and maintenance	698,248	785,000	(86,752)
Student transportation services	438,251	534,781	(96,530)
Transfers out	1,325,115	1,007,571	317,544
Adjustment to comply with legal maximum	-	(90,567)	90,567
Adjustment for qualifying budget credits	-	19,996	(19,996)
Total Expenditures	$ 5,491,631	$ 5,491,631	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	1		
UNENCUMBERED CASH - ENDING	$ 1		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem	$ 1,124,491	$ 1,158,855	$ (34,364)
Delinquent tax	10,663	9,975	688
Motor vehicle tax	85,154	76,164	8,990
RV tax	1,582	1,222	360
Commercial vehicle tax	9,031	9,177	(146)
State aid	499,894	508,133	(8,239)
Reimbursements	10,978	-	10,978
Transfers in	150,000	150,000	-
Total Cash Receipts	$ 1,891,793	$ 1,913,526	$ (21,733)
EXPENDITURES			
Instruction	$ 450,315	$ 458,500	$ (8,185)
Instruction support staff	215,311	226,000	(10,689)
General administration	9,349	26,000	(16,651)
School administration	10,166	18,550	(8,384)
Operations and maintenance	73	18,528	(18,455)
Transfers out	1,076,706	1,032,223	44,483
Adjustment to comply with legal maximum	-	(28,859)	28,859
Adjustment for qualifying budget credits	-	10,978	(10,978)
Total Expenditures	$ 1,761,920	$ 1,761,920	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 129,873		
UNENCUMBERED CASH - BEGINNING	11,210		
UNENCUMBERED CASH - ENDING	$ 141,083		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Miscellaneous	$ 453	$ -	$ 453
Transfers in	195,000	144,738	50,262
Total Cash Receipts	$ 195,453	$ 144,738	$ 50,715
EXPENDITURES			
Instruction	$ 180,606	$ 175,250	$ 5,356
Student transportation services	13,144	18,500	(5,356)
Total Expenditures	$ 193,750	$ 193,750	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,703		
UNENCUMBERED CASH - BEGINNING	137,790		
UNENCUMBERED CASH - ENDING	$ 139,493		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 540,000	$ 605,253	$ (65,253)
EXPENDITURES			
Instruction	$ 503,207	$ 648,831	$ (145,624)
Student support services	45,747	-	45,747
Student transportation	229	-	229
Total Expenditures	$ 549,183	$ 648,831	$ (99,648)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,183)		
UNENCUMBERED CASH - BEGINNING	108,028		
UNENCUMBERED CASH - ENDING	$ 98,845		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 706	$ 712	$ (6)
EXPENDITURES			
Instruction	$ -	$ 2,088	$ (2,088)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 706		
UNENCUMBERED CASH - BEGINNING	1,376		
UNENCUMBERED CASH - ENDING	$ 2,082		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem taxes	$ 399,684	$ 368,056	$ 31,628
Delinquent property tax	4,044	3,615	429
Interest on idle funds	104,454	-	104,454
Other revenue	33,655	-	33,655
Motor vehicle tax	31,389	28,057	3,332
RV tax	581	451	130
Commercial vehicle tax	3,100	3,381	(281)
Capital Outlay State Aid	72,745	72,749	(4)
Transfers in	257,317	-	257,317
Total Cash Receipts	$ 906,969	$ 476,309	$ 430,660
EXPENDITURES			
Instruction	$ 565	$ 180,000	$ (179,435)
Operations and maintenance	160,166	225,000	(64,834)
Transportation	304,966	180,000	124,966
Architectural and engineering services	476,422	415,000	61,422
Total Expenditures	$ 942,119	$ 1,000,000	$ (57,881)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,150)		
UNENCUMBERED CASH - BEGINNING	978,087		
UNENCUMBERED CASH - ENDING	$ 942,937		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 5,510	$ 6,210	$ (700)
Other local revenue	4,652	-	4,652
Transfers in	6,000	10,000	(4,000)
Total Cash Receipts	$ 16,162	$ 16,210	$ (48)
EXPENDITURES			
Instruction	$ 12,131	$ 19,125	$ (6,994)
Vehicle operations and maintenance services	-	10,000	(10,000)
Total Expenditures	$ 12,131	$ 29,125	$ (16,994)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,031		
UNENCUMBERED CASH - BEGINNING	56,344		
UNENCUMBERED CASH - ENDING	$ 60,375		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 192,442	$ 213,174	$ (20,732)
State aid	3,783	3,200	583
Meals	212,632	216,475	(3,843)
Transfers in	10,000	20,000	(10,000)
Total Cash Receipts	$ 418,857	$ 452,849	$ (33,992)
EXPENDITURES			
Food service operations	$ 427,211	$ 478,500	$ (51,289)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,354)		
UNENCUMBERED CASH - BEGINNING	108,378		
UNENCUMBERED CASH - ENDING	$ 100,024		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 4,441	$ 7,500	$ (3,059)
Other revenue	200	-	200
Transfers in	25,000	40,000	(15,000)
Total Cash Receipts	$ 29,641	$ 47,500	$ (17,859)
EXPENDITURES			
Instruction	$ 5,807	$ -	$ 5,807
Instructional support staff	23,493	48,000	(24,507)
Central services	647	3,000	(2,353)
Total Expenditures	$ 29,947	$ 51,000	$ (21,053)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (306)		
UNENCUMBERED CASH - BEGINNING	39,639		
UNENCUMBERED CASH - ENDING	$ 39,333		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 31,830	$ 31,830	$ -
Transfers in	20,000	20,000	-
Total Cash Receipts	$ 51,830	$ 51,830	$ -
EXPENDITURES			
Student support services	$ 40,512	$ 47,300	$ (6,788)
Instructional support staff	7,400	2,700	4,700
Total Expenditures	$ 47,912	$ 50,000	$ (2,088)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,918		
UNENCUMBERED CASH - BEGINNING	28,148		
UNENCUMBERED CASH - ENDING	$ 32,066		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other revenue	$ -	$ -	$ -
EXPENDITURES			
Instruction	$ -	$ 16,022	$ (16,022)
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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 736,798	$ 738,091	$ (1,293)
EXPENDITURES			
Instruction	$ 760,249	$ 830,091	$ (69,842)
Student transportation	136	8,000	(7,864)
Total Expenditures	$ 760,385	$ 838,091	$ (77,706)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (23,587)		
UNENCUMBERED CASH - BEGINNING	202,420		
UNENCUMBERED CASH - ENDING	$ 178,833		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 10,406	$ 10,000	$ 406
Transfers in	461,000	461,000	-
Other local revenue	341	-	341
Total Cash Receipts	$ 471,747	$ 471,000	$ 747
EXPENDITURES			
Instruction	$ 439,201	$ 463,500	$ (24,299)
Student transportation services	5,258	7,900	(2,642)
Total Expenditures	$ 444,459	$ 471,400	$ (26,941)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,288		
UNENCUMBERED CASH - BEGINNING	49,538		
UNENCUMBERED CASH - ENDING	$ 76,826		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 550,902	$ 583,745	$ (32,843)
EXPENDITURES			
Instruction	$ 368,483	$ 395,080	$ (26,597)
Student support services	46,388	38,914	7,474
Instruction support staff	21,211	23,633	(2,422)
General administration	24,092	26,330	(2,238)
School administration	27,419	30,070	(2,651)
Central support services	4,371	6,177	(1,806)
Operations and maintenance	38,188	33,991	4,197
Student transportation services	20,750	29,550	(8,800)
Total Expenditures	$ 550,902	$ 583,745	$ (32,843)
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, 2024

	Textbook & Student Material Revolving	Small Rural School	ESSER III	Title I	Title II	Title IV-A
CASH RECEIPTS						
Federal aid	$ -	$ 37,748	$ 335,000	$ 60,305	$ 9,366	$ 12,866
Other revenue	56,795	-	-	-	-	-
Total Cash Receipts	$ 56,795	$ 37,748	$ 335,000	$ 60,305	$ 9,366	$ 12,866
EXPENDITURES						
Instruction	$ 174,981	$ 38,110	$ 226,778	$ 60,305	$ 9,366	$ -
Student support services	-	-	46,974	-	-	12,866
Instructional support staff	-	-	48,517	-	-	-
Total Expenditures	$ 174,981	$ 38,110	$ 322,269	$ 60,305	$ 9,366	$ 12,866
RECEIPTS OVER (UNDER) EXPENDITURES	$ (118,186)	$ (362)	$ 12,731	$ -	$ -	$ -
UNENCUMBERED CASH - BEGINNING	129,436	-	(12,731)	-	-	-
UNENCUMBERED CASH - ENDING	$ 11,250	$ (362)	$ -	$ -	$ -	$ -

(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, 2024

	Carl Perkins	Stay Positive Test Negative	Gifts and Grants	Contingency Reserve Fund	Frankfort Wind Farm	Centralia School Wind Farm	Centralia School Woolsoncroft
CASH RECEIPTS							
Federal Grants - Preschool Pilot	$ -	$ 21,346	$ 10,224	$ -	$ -	$ -	$ -
State of Kansas	-	-	20,610	-	-	-	-
Other revenue	4,710	-	11,492	-	5,060	50,000	20,200
Transfers in	-	-	-	150,000	-	-	-
Total Cash Receipts	$ 4,710	$ 21,346	$ 42,326	$ 150,000	$ 5,060	$ 50,000	$ 20,200
EXPENDITURES							
Instruction	$ 4,710	$ -	$ 52,123	$ -	$ -	$ 5,000	$ -
Transfers out	-	-	-	150,000	-	-	-
Total Expenditures	$ 4,710	$ -	$ 52,123	$ 150,000	$ -	$ 5,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 21,346	$ (9,797)	$ -	$ 5,060	$ 45,000	$ 20,200
UNENCUMBERED CASH - BEGINNING	-	(21,346)	10,028	963,958	125,779	366,090	659,767
UNENCUMBERED CASH - ENDING	$ -	$ -	$ 231	$ 963,958	$ 130,839	$ 411,090	$ 679,967

UNIFIED SCHOOL DISTRICT NO. 380
Vermillion, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Centralia Schools				
Student Council	$ 1,234	$ 1,831	$ 1,793	$ 1,272
National Honor Society	3,040	1,817	2,050	2,807
FFA	5,335	20,973	19,213	7,095
KAYS	2,218	1,989	2,859	1,348
FCCLA	7,460	9,323	8,570	8,213
Elementary Stuco	131	-	-	131
H.S. Cheerleaders	779	25,286	14,848	11,217
Enrichment Class	593	525	527	591
FBLA	-	2,689	360	2,329
Class of 2024	25,678	1,428	27,106	-
Class of 2025	5,435	50,267	30,007	25,695
Class of 2026	2,630	9,393	4,157	7,866
Class of 2027	-	4,872	229	4,643
Total Centralia Schools	$ 54,533	$ 130,393	$ 111,719	$ 73,207
Frankfort Schools				
Student Council	$ 590	$ 100	$ 427	$ 263
Class of 2013	210	-	-	210
Class of 2023	599	-	-	599
Class of 2024	18,354	693	19,047	-
Class of 2025	4,513	40,603	20,396	24,720
Class of 2026	2,102	3,274	-	5,376
Class of 2027	-	1,690	-	1,690
FFA	2,298	42,177	38,718	5,757
Greenhouse	6,397	3,307	3,418	6,286
FCCLA	6,238	6,761	6,447	6,552
National Honor Society	50	-	-	50
Total Frankfort Schools	$ 41,351	$ 98,605	$ 88,453	$ 51,503
Payroll Deduction Fund	$ 5,013	$ 42,140	$ 40,574	$ 6,579
Total Agency Funds	$ 100,897	$ 271,138	$ 240,746	$ 131,289

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, 2024

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate Receipts				
Centralia Schools	$ 18,604	$ 50,143	$ 53,246	$ 15,501
Frankfort Schools	35,442	54,455	52,996	36,901
Total Gate Receipts	$ 54,046	$ 104,598	$ 106,242	$ 52,402
School Projects				
Centralia Schools				
School Endowment	$ 2,742	$ 258	$ 1,000	$ 2,000
Science Club	31	-	-	31
Annual	12,907	6,577	7,971	11,513
Book Fair	1,830	4,954	5,099	1,685
Drama	3,655	1,851	1,990	3,516
K-12 Choir	3,733	8,256	8,502	3,487
Administration/Pictures	6,870	8,062	9,320	5,612
Shirts/Pencils	1,678	375	-	2,053
Sales Tax	1	4,741	4,655	87
Computer Equipment	702	5	-	707
Concession Stand Equipment	652	250	-	902
Health/Fitness	125	-	-	125
PAWS	2,605	31,154	31,035	2,724
Box Tops	2,612	171	-	2,783
Accelerated Reader	1,367	-	352	1,015
SADD	509	175	273	411
STEM	5,000	5,000	3,900	6,100
Booster - Teacher Funds	-	2,578	2,578	-
Joyce DeBord Memorial	4,655	-	247	4,408
Damon Quigley Memorial	430	-	-	430
Raymon & Marilyn Petry Memorial	-	2,530	-	2,530
Subtotal Total Centralia Schools	$ 52,104	$ 76,937	$ 76,922	$ 52,119

(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, 2024

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
School Projects (Continued)				
Frankfort Schools				
F-Club	$ 120	$ 11,067	$ 10,965	$ 222
Dance Team	571	-	46	525
Forensics	216	91	73	234
Scholar Bowl	1,343	1,124	477	1,990
Jr/Sr High Cheerleaders	2,254	4,688	2,362	4,580
Drama	20	-	-	20
Jr High Yearbook	35	2,565	2,121	479
Band	448	1,135	805	778
Vocal	338	-	114	224
Grade School Activities	707	460	322	845
K-8 Student Activities	8,244	9,784	8,724	9,304
Wildcat Incentive	2,612	3,000	3,000	2,612
Yearbook	10,350	7,088	7,569	9,869
Library	175	3,098	2,919	354
Dollar General Grant	412	-	-	412
Concessions	3,677	402	660	3,419
Miscellaneous Projects	5,725	200	1,169	4,756
Accelerated Reader	2,643	311	810	2,144
Art	20	-	-	20
Woodworking Tools	334	-	-	334
Administrative Powell Fund	217	-	-	217
Washington DC Trip	7,635	57,824	56,214	9,245
Music Scholarship	1,520	1,000	2,000	520
Kansas Health Grant	2,828	-	1,207	1,621
BCBS Foundation	-	1,193	1,099	94
District Monies	-	125,231	128,069	(2,838)
Subtotal Frankfort Schools	$ 52,444	$ 230,261	$ 230,725	$ 51,980
District Activity				
Board Flowers	$ 38	$ -	$ -	$ 38
Pop Machine	9	27	36	-
Kinder Prep	8,767	30,007	28,539	10,235
Subtotal District Activity	$ 8,814	$ 30,034	$ 28,575	$ 10,273
Subtotal School Project Funds	$ 113,362	$ 337,232	$ 336,222	$ 114,372
Total District Activity	$ 167,408	$ 441,830	$ 442,464	$ 166,774