SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
PRATT, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
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INDEPENDENT AUDITORS' REPORT

Board of Education
Skyline Schools Unified School District No. 438
Pratt, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of and for the year ended **June 30, 2023,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Skyline Schools Unified School District No. 438, Pratt Kansas,** or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Skyline Schools Unified School District No. 438, Pratt, Kansas,** as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Skyline Schools Unified School District No. 438, Pratt, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Skyline Schools Unified School District No. 438

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Skyline Schools Unified School District No. 438, Pratt, Kansas,** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Skyline Schools Unified School District No. 438, Pratt, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Skyline Schools Unified School District No. 438, Pratt, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Skyline Schools Unified School District No. 438, Pratt, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
Skyline Schools Unified School District No. 438

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Skyline Schools Unified School District No. 438, Pratt, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated September 8, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
August 29, 2023

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 901	$ 0	$ 3,854,142	$ 3,855,043	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	101,516	0	1,119,939	1,170,893	50,562	0	50,562
Preschool-Aged At-Risk	0	0	32,254	32,254	0	0	0
At Risk (K-12)	81,120	0	584,234	459,886	205,468	0	205,468
Bilingual Education	0	0	7,815	6,492	1,323	0	1,323
Capital Outlay	1,777,483	0	955,224	2,084,012	648,695	1,586,481	2,235,176
Driver Training	12,770	0	6,985	7,004	12,751	0	12,751
Food Service	101,947	0	220,255	255,011	67,191	0	67,191
Professional Development	50,000	0	2,263	19,386	32,877	0	32,877
Parent Education	0	0	0	0	0	0	0
Special Education	315,000	0	772,351	763,829	323,522	0	323,522
Career and Postsecondary Education	50,000	0	108,665	108,665	50,000	0	50,000
KPERS Contribution	0	0	363,598	363,598	0	0	0
Federal Funds	(39,424)	0	272,462	287,043	(54,005)	0	(54,005)
Gifts and Grants	1,398	0	83,026	83,027	1,397	0	1,397
Contingency Reserve	600,000	0	0	0	600,000	0	600,000
Textbook & Student Material Revolving	130,006	0	86,306	83,480	132,832	0	132,832
District Activity Funds	55,996	0	247,857	250,130	53,723	0	53,723
	$ 3,238,713	$ 0	$ 8,717,376	$ 9,829,753	$ 2,126,336	$ 1,586,481	$ 3,712,817

Composition of Cash:	
Checking and Money Market Accounts	$ 3,235,048
Certificates of Deposit	34,720
Investments	500,000
	3,769,768
Agency Funds	(56,951)
	$ 3,712,817

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Skyline Schools Unified School District No. 438 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Pratt, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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

General Fund
Preschool-Aged At-Risk Fund

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for SenateBill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The

2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

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 $363,598 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,452,305. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Deposits and Investments:

As of June 30, 2023, the District had the following investments:

Investment Type	Fair Value	Rating U.S.
Kansas Municipal Investment Pool	$ 500,000	S&P AAAF/SLT

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2003, is as follows:

Investment Type	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $3,269,768 and the bank balance was $3,370,007. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $251,500 was covered by federal depository insurance and the remaining $3,118,507 was collateralized with securities held by the pledging financial institution's agent in the District's name.

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

At June 30, 2023, the District invested $500,000 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 4 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer To:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Food Service	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 32,254	$ 459,885	$ 0	$ 441,572	$ 8,212	$ 667,923	$ 58,665	$ 0	$ 1,668,511
Supplemental General Fund	0	124,349	7,815	0	0	104,428	50,000	50,000	336,592
	$ 32,254	$ 584,234	$ 7,815	$ 441,572	$ 8,212	$ 772,351	$ 108,665	$ 50,000	$ 2,005,103

Note 5 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 6 - Reimbursed Expenditures:

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

Note 7 - Postemployment Benefits:

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

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

Note 8 - Contingencies:

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

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through August 29, 2023, the date which the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 3,900,061	$ (167,672)	$ 122,654	$ 3,855,043	$ 3,855,043	$ 0
Special Purpose Funds						
Supplemental General	1,203,281	(32,388)	0	1,170,893	1,170,893	0
Preschool-Aged At-Risk	50,900	0	0	50,900	32,254	(18,646)
At Risk (K-12)	624,430	0	0	624,430	459,886	(164,544)
Bilingual Education	6,492	0	0	6,492	6,492	0
Capital Outlay	2,068,410	0	197,075	2,265,485	2,084,012	(181,473)
Driver Training	22,440	0	0	22,440	7,004	(15,436)
Food Service	378,479	0	0	378,479	255,011	(123,468)
Professional Development	55,453	0	0	55,453	19,386	(36,067)
Parent Education	3,000	0	0	3,000	0	(3,000)
Special Education	915,000	0	0	915,000	763,829	(151,171)
Career and Postsecondary Education	186,955	0	0	186,955	108,665	(78,290)
KPERS Contribution	399,458	0	0	399,458	363,598	(35,860)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	287,043	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	83,027	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	83,480	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	250,130	XXXXXXXXX
	$ 9,814,359	$ (200,060)	$ 319,729	$ 9,934,028	$ 9,829,753	$ (807,955)

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 65,933	$ 122,753	$ 0	$ 122,753
State Sources	3,400,776	3,731,389	3,899,161	(167,772)
	3,466,709	3,854,142	$ 3,899,161	$ (45,019)
Expenditures				
Instruction	865,047	940,370	$ 1,132,727	$ (192,357)
Student Support Services	54,319	39,714	61,729	(22,015)
Instructional Support Staff	52,284	23,367	44,598	(21,231)
General Administration	211,445	175,535	183,386	(7,851)
School Administration	289,379	284,574	284,311	263
Central Services	84,149	87,370	87,562	(192)
Operations & Maintenance	276,580	373,875	451,932	(78,057)
Student Transportation Services	221,544	261,727	401,729	(140,002)
Transfers	1,411,271	1,668,511	1,252,087	416,424
Adjustment to Comply With Legal Max	0	0	(167,672)	167,672
Adjustment for Qualifying Budget Credits	0	0	122,654	(122,654)
	3,466,018	3,855,043	$ 3,855,043	$ 0
Receipts Over (Under) Expenditures	691	(901)		
Unencumbered Cash, Beginning	210	901		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 901	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 821,719	787,011	$ 713,579	$ 73,432
County Sources	34,038	35,638	35,293	345
State Sources	275,619	297,290	305,513	(8,223)
Transfers	0	0	47,380	(47,380)
	1,131,376	1,119,939	$ 1,101,765	$ 18,174
Expenditures				
Instruction	764,793	834,301	$ 983,803	$ (149,502)
Operations & Maintenance	0	0	50,000	(50,000)
Student Transportation Services	0	0	35,418	(35,418)
Transfers	289,201	336,592	134,060	202,532
Adjustment to Comply With Legal Max	0	0	(32,388)	32,388
	1,053,994	1,170,893	$ 1,170,893	$ 0
Receipts Over (Under) Expenditures	77,382	(50,954)		
Unencumbered Cash, Beginning	24,134	101,516		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 101,516	$ 50,562		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 22,942	$ 32,254	$ 50,900	$ (18,646)
	22,942	32,254	$ 50,900	$ (18,646)
Expenditures				
Instruction	32,942	32,254	$ 50,900	$ (18,646)
	32,942	32,254	$ 50,900	$ (18,646)
Receipts Over (Under) Expenditures	(10,000)	0		
Unencumbered Cash, Beginning	10,000	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 281,157	$ 584,234	$ 543,310	$ 40,924
	281,157	584,234	$ 543,310	$ 40,924
Expenditures				
Instruction	212,238	446,391	$ 597,683	$ (151,292)
Student Support Services	12,799	13,495	26,747	(13,252)
	225,037	459,886	$ 624,430	$ (164,544)
Receipts Over (Under) Expenditures	56,120	124,348		
Unencumbered Cash, Beginning	25,000	81,120		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 81,120	$ 205,468		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 6,200	$ 7,815	$ 6,492	$ 1,323
	6,200	7,815	$ 6,492	$ 1,323
Expenditures				
Instruction	6,200	6,492	$ 6,492	$ 0
	6,200	6,492	$ 6,492	$ 0
Receipts Over (Under) Expenditures	0	1,323		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 1,323		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 173,711	$ 277,645	$ 251,216	$ 26,429
County Sources	14,398	11,809	11,637	172
State Sources	3,376	27,123	28,073	(950)
Federal Sources	0	197,075	0	197,075
Transfers	243,547	441,572	0	441,572
	435,032	955,224	$ 290,926	$ 664,298
Expenditures				
Instruction	87,932	9,085	$ 190,000	$ (180,915)
Instructional Support Staff	0	0	110,000	(110,000)
School Administration	0	0	125,000	(125,000)
Central Services	0	19,877	155,000	(135,123)
Operations & Maintenance	123,006	22,042	100,000	(77,958)
Transportation	27,956	0	410,000	(410,000)
Facility Acquisition & Construction Services	294,346	2,033,008	978,410	1,054,598
Adjustment for Qualifying Budget Credits	0	0	197,075	(197,075)
	533,240	2,084,012	$ 2,265,485	$ (181,473)
Receipts Over (Under) Expenditures	(98,208)	(1,128,788)		
Unencumbered Cash, Beginning	1,875,691	1,777,483		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,777,483	$ 648,695		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,398	$ 3,901	$ 4,000	$ (99)
State Sources	5,612	3,084	5,670	(2,586)
	9,010	6,985	$ 9,670	$ (2,685)
Expenditures				
Instruction	11,848	6,462	$ 20,440	$ (13,978)
Vehicle Operations, Maintenance Services	483	542	2,000	(1,458)
	12,331	7,004	$ 22,440	$ (15,436)
Receipts Over (Under) Expenditures	(3,321)	(19)		
Unencumbered Cash, Beginning	16,091	12,770		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 12,770	$ 12,751		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 13,827	$ 65,366	$ 151,513	$ (86,147)
State Sources	1,879	1,704	2,164	(460)
Federal Sources	294,955	144,973	122,855	22,118
Transfers	0	8,212	0	8,212
	310,661	220,255	$ 276,532	$ (56,277)
Expenditures				
Operations & Maintenance	3,350	3,400	$ 3,750	$ (350)
Food Service Operation	264,524	251,611	374,729	(123,118)
	267,874	255,011	$ 378,479	$ (123,468)
Receipts Over (Under) Expenditures	42,787	(34,756)		
Unencumbered Cash, Beginning	59,160	101,947		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 101,947	$ 67,191		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 2,263	$ 5,756	$ (3,493)
Transfers	50,000	0	0	0
	50,000	2,263	$ 5,756	$ (3,493)
Expenditures				
Instructional Support Staff	14,700	19,386	$ 55,453	$ (36,067)
	14,700	19,386	$ 55,453	$ (36,067)
Receipts Over (Under) Expenditures	35,300	(17,123)		
Unencumbered Cash, Beginning	14,700	50,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 50,000	$ 32,877		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 2,415	$ 0	$ 3,000	$ (3,000)
	2,415	0	$ 3,000	$ (3,000)
Expenditures				
Student Support Services	2,415	0	$ 3,000	$ (3,000)
	2,415	0	$ 3,000	$ (3,000)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 23,956	$ 0	$ 0	$ 0
Transfers	706,526	772,351	600,000	172,351
	730,482	772,351	$ 600,000	$ 172,351
Expenditures				
Instruction	730,482	763,829	$ 915,000	$ (151,171)
	730,482	763,829	$ 915,000	$ (151,171)
Receipts Over (Under) Expenditures	0	8,522		
Unencumbered Cash, Beginning	315,000	315,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 315,000	$ 323,522		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 285,058	$ 108,665	$ 136,955	$ (28,290)
	285,058	108,665	$ 136,955	$ (28,290)
Expenditures				
Instruction	235,058	108,665	$ 186,955	$ (78,290)
	235,058	108,665	$ 186,955	$ (78,290)
Receipts Over (Under) Expenditures	50,000	0		
Unencumbered Cash, Beginning	0	50,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 50,000	$ 50,000		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 356,659	$ 363,598	$ 399,458	$ (35,860)
	356,659	363,598	$ 399,458	$ (35,860)
Expenditures				
Instruction	229,552	231,322	$ 257,100	$ (25,778)
Student Support Services	11,617	15,429	13,011	2,418
Instructional Support Staff	10,177	8,426	11,398	(2,972)
General Administration	23,227	18,588	26,014	(7,426)
School Administration	32,555	31,363	36,462	(5,099)
Central Services	10,005	9,679	11,206	(1,527)
Operations & Maintenance	15,871	19,467	17,776	1,691
Student Transportation Services	14,189	16,328	15,891	437
Food Service Operation	9,466	12,996	10,600	2,396
	356,659	363,598	$ 399,458	$ (35,860)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 179,003	$ 272,462
	179,003	272,462
Expenditures		
Instruction	171,128	221,617
Student Support Services	12,313	33,041
Instructional Support Staff	33,195	32,385
General Administration	1,791	0
	218,427	287,043
Receipts Over (Under) Expenditures	(39,424)	(14,581)
Unencumbered Cash, Beginning	0	(39,424)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (39,424)	$ (54,005)

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 25	$ 66
State Sources	51,752	82,960
	51,777	83,026
Expenditures		
Student Support Services	51,777	76,304
Operations & Maintenance	0	6,723
	51,777	83,027
Receipts Over (Under) Expenditures	0	(1)
Unencumbered Cash, Beginning	1,398	1,398
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,398	$ 1,397

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 102,627	$ 0
	102,627	0
Expenditures		
Operations & Maintenance	0	0
	0	0
Receipts Over (Under) Expenditures	102,627	0
Unencumbered Cash, Beginning	490,355	600,000
Prior Year Canceled Encumbrances	7,018	0
Unencumbered Cash, Ending	$ 600,000	$ 600,000

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 38,189	$ 36,306
Transfers	0	50,000
	38,189	86,306
Expenditures		
Instruction	30,628	83,480
	30,628	83,480
Receipts Over (Under) Expenditures	7,561	2,826
Unencumbered Cash, Beginning	122,445	130,006
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 130,006	$ 132,832

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships				
Gary Cromer	$ 4,053	$ 0	$ 1	$ 4,052
Bob & Nancy Howell	13,654	0	2	13,652
Alice & Norma Kennedy	2,476	0	1	2,475
Mike Lykins	6,582	0	1,001	5,581
Cora Bell Novotny	373	0	0	373
Wanda Reed	6,848	699	0	7,547
Mike Venters	1,040	0	0	1,040
	35,026	699	1,005	34,720
Student Organizations				
Student Med	4,807	677	1,382	4,102
HS Football Meals	2,261	3,671	2,532	3,400
Senior Class	2,652	0	222	2,430
CE Industries	3,213	13,854	8,974	8,093
K Kids	570	0	0	570
Leadership	524	0	190	334
HS Pep Club	3,620	2,302	4,244	1,678
HS Band Trip	5,338	3,379	1,608	7,109
HS Cheerleaders	2,881	11,910	12,572	2,219
MS Activities	1,656	7,516	3,285	5,887
FCCLA	1,210	0	0	1,210
Junior Class	1,406	4,654	5,885	175
Drama	1,930	1,663	2,363	1,230
FCA	466	0	0	466
NHS	122	502	507	117
HS Forensics	130	0	0	130
Lego Team	1,042	1,369	1,036	1,375
MS Social	0	121	0	121
Class of 2026	0	750	0	750
Class of 2025	0	31	0	31
Class of 2024	0	5	0	5
Class of 2023	0	6	0	6
After Hours Snacks	0	1,500	411	1,089
	33,828	53,910	45,211	42,527
Section 125 Reimb. Plan	(17,760)	75,383	77,919	(20,296)
Total Agency Funds	$ 51,094	$ 129,992	$ 124,135	$ 56,951

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Project Account							
Athletics	$ 2	$ 0	$ 55,362	$ 55,337	$ 27	$ 0	$ 27
Girls Basketball	544	0	2,980	3,510	14	0	14
Volleyball	2,934	0	5,080	6,168	1,846	0	1,846
Football	1,293	0	2,388	3,030	651	0	651
Basketball	522	0	4,503	4,470	555	0	555
Cross Country	2,468	0	169	828	1,809	0	1,809
HS Track	217	0	476	52	641	0	641
HS Softball	503	0	0	103	400	0	400
HS Baseball	3,679	0	2,994	2,189	4,484	0	4,484
MS Volleyball	610	0	0	105	505	0	505
MS G BBall	19	0	655	649	25	0	25
MS B BBall	163	0	1,500	0	1,663	0	1,663
MS FBall	138	0	390	459	69	0	69
General Fund	128	0	67,961	67,928	161	0	161
Sara Lewton	2,700	0	0	0	2,700	0	2,700
Vending Machines	6	0	2,178	2,177	7	0	7
Office Activity	278	0	134	203	209	0	209
Hospitality Room	22	0	0	0	22	0	22
MS Track Uniforms	253	0	660	688	225	0	225
Instrument Repair	30	0	1,485	1,485	30	0	30
Tech Projects	541	0	2,493	2,550	484	0	484
HE STD Projects	11	0	0	0	11	0	11
Target	1,026	0	144	180	990	0	990
Concessions	4,128	0	26,818	28,629	2,317	0	2,317
Flowers Toy	72	0	0	15	57	0	57
Vocal Music	1,092	0	1,256	1,608	740	0	740
TSA	21,063	0	54,312	55,716	19,659	0	19,659
Carnival	280	0	0	0	280	0	280
Book Fair	1,183	0	46	79	1,150	0	1,150
Yearbook	280	0	8,816	6,936	2,160	0	2,160
Journalism Class	193	0	0	77	116	0	116
Weather Station	1	0	0	0	1	0	1
Classroom Funds	9,617	0	5,057	4,959	9,715	0	9,715
Total District Activity Funds	$ 55,996	$ 0	$ 247,857	$ 250,130	$ 53,723	$ 0	$ 53,723