SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
PRATT, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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, 2025,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **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, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Skyline Schools Unified School District No. 43, 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, schedule of cash receipts and expenditures-capital projects, 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, 2024, and have issued our report thereon dated September 17, 2024, which contained an unmodified opinion on the basic financial statement.

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

BFR CPA, LLC

BFR CPA, LLC
August 6, 2025

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 3,727,753	$ 3,727,753	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	92,908	0	1,247,317	1,192,305	147,920	0	147,920
Preschool-Aged At-Risk	0	0	36,129	36,129	0	0	0
At Risk (K-12)	275,564	0	504,614	579,205	200,973	0	200,973
Bilingual Education	0	0	10,733	10,733	0	0	0
Capital Outlay	1,982,082	0	846,213	766,959	2,061,336	0	2,061,336
Driver Training	15,812	0	5,488	4,958	16,342	0	16,342
Food Service	65,000	0	182,476	197,236	50,240	0	50,240
Professional Development	30,000	0	18,167	18,103	30,064	0	30,064
Parent Education	2,630	0	585	3,215	0	0	0
Special Education	325,000	0	581,354	672,483	233,871	0	233,871
Career and Postsecondary Education	50,000	0	225,463	225,463	50,000	0	50,000
KPERS Contribution	0	0	324,383	324,383	0	0	0
Federal Funds	5,366	0	151,440	156,806	0	0	0
Gifts and Grants	1,397	0	80,271	80,271	1,397	0	1,397
Contingency Reserve	700,000	0	0	0	700,000	0	700,000
Textbook & Student Material Revolving	135,000	0	108,155	21,844	221,311	0	221,311
District Activity Funds	52,936	0	239,008	234,243	57,701	0	57,701
	$ 3,733,695	$ 0	$ 8,289,549	$ 8,252,089	$ 3,771,155	$ 0	$ 3,771,155

Composition of Cash:		
	Checking and Money Market Accounts	$ 2,778,548
	Certificates of Deposit	1,037,668
		3,816,216
	Agency Funds	(45,061)
		$ 3,771,155

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

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

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

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

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information.

KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $324,383 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $3,073,815. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Deposits:

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.

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

At June 30, 2025, the District's carrying amount of deposits was $3,816,216 and the bank balance was $3,946,703. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $251,573 was covered by federal depository insurance and the remaining $3,695,130 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 4 - Interfund Transactions:

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

	Transfer To:											
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Driver Training	Food Service	Professional Development	Parent Education Program	Special Education	Career and Postsecondary Education	Textbook & Student Material Revolving	Total
General Fund	$ 36,129	$ 394,207	$ 0	$ 457,947	$ 2,000	$ 3,950	$ 16,000	$ 585	$ 438,397	$ 225,463	$ 75,000	$ 1,649,678
Supplemental General Fund	0	110,407	10,733	0	0	0	0	0	142,957	0	0	264,097
	$ 36,129	$ 504,614	$ 10,733	$ 457,947	$ 2,000	$ 3,950	$ 16,000	$ 585	$ 581,354	$ 225,463	$ 75,000	$ 1,913,775

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 - Post Employment Benefits:

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

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

Note 8 - Other Post Employment Benefits:

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

Note 9 - 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 10 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through August 6, 2025, 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, 2025

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	$ 4,158,270	$ (477,029)	$ 46,512	$ 3,727,753	$ 3,727,753	$ 0
Special Purpose Funds						
Supplemental General	1,346,067	(153,762)	0	1,192,305	1,192,305	0
Preschool-Aged At-Risk	40,000	0	0	40,000	36,129	(3,871)
At Risk (K-12)	950,564	0	0	950,564	579,205	(371,359)
Bilingual Education	25,000	0	0	25,000	10,733	(14,267)
Capital Outlay	2,309,250	0	0	2,309,250	766,959	(1,542,291)
Driver Training	21,997	0	0	21,997	4,958	(17,039)
Food Service	346,460	0	0	346,460	197,236	(149,224)
Professional Development	34,500	0	0	34,500	18,103	(16,397)
Parent Education	6,500	0	0	6,500	3,215	(3,285)
Special Education	1,205,000	0	0	1,205,000	672,483	(532,517)
Career and Postsecondary Education	225,463	0	0	225,463	225,463	0
KPERS Contribution	386,491	0	0	386,491	324,383	(62,108)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	156,806	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	80,271	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	21,844	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	234,243	XXXXXXXXX
	$ 11,055,562	$ (630,791)	$ 46,512	$ 10,471,283	$ 8,252,089	$ (2,712,358)

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 133,049	$ 46,512	$ 0	$ 46,512
State Sources	3,793,613	3,681,241	4,158,270	(477,029)
	3,926,662	3,727,753	$ 4,158,270	$ (430,517)
Expenditures				
Instruction	824,021	718,040	$ 807,033	$ (88,993)
Student Support Services	102,501	97,720	106,021	(8,301)
Instructional Support Staff	25,008	30,790	30,495	295
General Administration	209,380	179,632	181,335	(1,703)
School Administration	248,205	279,852	307,355	(27,503)
Central Services	91,049	100,723	97,417	3,306
Operations & Maintenance	380,870	363,243	780,694	(417,451)
Student Transportation Services	367,040	308,075	438,586	(130,511)
Transfers	1,678,588	1,649,678	1,409,334	240,344
Adjustment to Comply With Legal Max	0	0	(477,029)	477,029
Adjustment for Qualifying Budget Credits	0	0	46,512	(46,512)
	3,926,662	3,727,753	$ 3,727,753	$ 0
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 898,119	$ 879,443	$ 847,682	$ 31,761
County Sources	39,448	41,659	37,193	4,466
State Sources	318,144	326,215	368,287	(42,072)
	1,255,711	1,247,317	$ 1,253,162	$ (5,845)
Expenditures				
Instruction	967,441	928,208	$ 956,067	$ (27,859)
Transfers	245,924	264,097	390,000	(125,903)
Adjustment to Comply With Legal Max	0	0	(153,762)	153,762
	1,213,365	1,192,305	$ 1,192,305	$ 0
Receipts Over (Under) Expenditures	42,346	55,012		
Unencumbered Cash, Beginning	50,562	92,908		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 92,908	$ 147,920		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 44,329	$ 36,129	$ 40,000	$ (3,871)
	44,329	36,129	$ 40,000	$ (3,871)
Expenditures				
Instruction	44,329	36,129	$ 40,000	$ (3,871)
	44,329	36,129	$ 40,000	$ (3,871)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 552,672	$ 504,614	$ 675,000	$ (170,386)
	552,672	504,614	$ 675,000	$ (170,386)
Expenditures				
Instruction	433,307	514,397	$ 890,554	$ (376,157)
Student Support Services	49,269	64,808	60,010	4,798
	482,576	579,205	$ 950,564	$ (371,359)
Receipts Over (Under) Expenditures	70,096	(74,591)		
Unencumbered Cash, Beginning	205,468	275,564		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 275,564	$ 200,973		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 4,758	$ 10,733	$ 25,000	$ (14,267)
	4,758	10,733	$ 25,000	$ (14,267)
Expenditures				
Instruction	6,081	10,733	$ 25,000	$ (14,267)
	6,081	10,733	$ 25,000	$ (14,267)
Receipts Over (Under) Expenditures	(1,323)	0		
Unencumbered Cash, Beginning	1,323	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 307,929	$ 346,050	$ 285,296	$ 60,754
County Sources	10,986	14,036	12,316	1,720
State Sources	41,534	28,180	29,024	(844)
Federal Sources	940,833	0	0	0
Transfers	211,024	457,947	0	457,947
	1,512,306	846,213	$ 326,636	$ 519,577
Expenditures				
Instruction	27,732	30,000	$ 400,000	$ (370,000)
Central Services	6,446	94,730	500,000	(405,270)
Operations & Maintenance	31,399	75,136	400,000	(324,864)
Transportation	46,275	96,559	500,000	(403,441)
Facility Acquisition & Construction Services	67,067	470,534	509,250	(38,716)
	178,919	766,959	$ 2,309,250	$ (1,542,291)
Receipts Over (Under) Expenditures	1,333,387	79,254		
Unencumbered Cash, Beginning	648,695	1,982,082		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,982,082	$ 2,061,336		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 878	$ 2,908	$ 2,000	$ 908
State Sources	4,205	580	4,185	(3,605)
Transfers	0	2,000	0	0
	5,083	5,488	$ 6,185	$ (2,697)
Expenditures				
Instruction	1,297	4,698	$ 20,797	$ (16,099)
Vehicle Operations, Maintenance Services	725	260	1,200	(940)
	2,022	4,958	$ 21,997	$ (17,039)
Receipts Over (Under) Expenditures	3,061	530		
Unencumbered Cash, Beginning	12,751	15,812		
Prior Year Canceled Encumbrances	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 68,079	$ 69,972	$ 131,955	$ (61,983)
State Sources	1,624	1,445	1,892	(447)
Federal Sources	125,907	107,109	147,613	(40,504)
Transfers	38,717	3,950	0	3,950
	234,327	182,476	$ 281,460	$ (98,984)
Expenditures				
Operations & Maintenance	4,400	3,200	$ 4,500	$ (1,300)
Food Service Operation	232,118	194,036	341,960	(147,924)
	236,518	197,236	$ 346,460	$ (149,224)
Receipts Over (Under) Expenditures	(2,191)	(14,760)		
Unencumbered Cash, Beginning	67,191	65,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 65,000	$ 50,240		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,554	$ 2,167	$ 4,500	$ (2,333)
Transfers	24,185	16,000	0	16,000
	25,739	18,167	$ 4,500	$ 13,667
Expenditures				
Instructional Support Staff	28,616	18,103	$ 34,500	$ (16,397)
	28,616	18,103	$ 34,500	$ (16,397)
Receipts Over (Under) Expenditures	(2,877)	64		
Unencumbered Cash, Beginning	32,877	30,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,000	$ 30,064		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 5,630	$ 585	$ 3,870	$ (3,285)
	5,630	585	$ 3,870	$ (3,285)
Expenditures				
Student Support Services	3,000	3,215	$ 6,500	$ (3,285)
	3,000	3,215	$ 6,500	$ (3,285)
Receipts Over (Under) Expenditures	2,630	(2,630)		
Unencumbered Cash, Beginning	0	2,630		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,630	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 777,553	$ 581,354	$ 880,000	$ (298,646)
	777,553	581,354	$ 880,000	$ (298,646)
Expenditures				
Instruction	775,322	671,517	$ 1,189,400	$ (517,883)
Student Transportation Services	753	966	15,600	(14,634)
	776,075	672,483	$ 1,205,000	$ (532,517)
Receipts Over (Under) Expenditures	1,478	(91,129)		
Unencumbered Cash, Beginning	323,522	325,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 325,000	$ 233,871		

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 113,983	$ 225,463	$ 175,464	$ 49,999
	113,983	225,463	$ 175,464	$ 49,999
Expenditures				
Instruction	113,983	225,463	$ 225,463	$ 0
	113,983	225,463	$ 225,463	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	50,000	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 350,446	$ 324,383	$ 385,491	$ (61,108)
	350,446	324,383	$ 385,491	$ (61,108)
Expenditures				
Instruction	225,493	202,496	$ 249,041	$ (46,545)
Student Support Services	17,369	19,549	19,106	443
Instructional Support Staff	7,892	9,059	8,681	378
General Administration	17,007	14,338	18,708	(4,370)
School Administration	25,801	25,495	28,380	(2,885)
Central Services	8,476	9,164	9,324	(160)
Operations & Maintenance	21,087	19,093	23,196	(4,103)
Student Transportation Services	15,257	14,817	16,783	(1,966)
Food Service Operation	12,064	10,372	13,272	(2,900)
	350,446	324,383	$ 386,491	$ (62,108)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 320,942	$ 151,440
	320,942	151,440
Expenditures		
Instruction	189,659	102,915
Student Support Services	4,294	4,318
Instructional Support Staff	45,726	36,792
School Administration	17,919	8,720
Operations and Maintenance	3,973	4,061
	261,571	156,806
Receipts Over (Under) Expenditures	59,371	(5,366)
Unencumbered Cash, Beginning	(54,005)	5,366
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 5,366	$ 0

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 32	$ 0
State Sources	83,299	80,271
	83,331	80,271
Expenditures		
Student Support Services	77,888	80,271
Operations & Maintenance	5,443	0
	83,331	80,271
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	1,397	1,397
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,397	$ 1,397

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 100,000	$ 0
	100,000	0
Expenditures		
Operations & Maintenance	0	0
	0	0
Receipts Over (Under) Expenditures	100,000	0
Unencumbered Cash, Beginning	600,000	700,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 700,000	$ 700,000

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 30,907	$ 33,155
Transfers	51,661	75,000
	82,568	108,155
Expenditures		
Instruction	80,400	21,844
	80,400	21,844
Receipts Over (Under) Expenditures	2,168	86,311
Unencumbered Cash, Beginning	132,832	135,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 135,000	$ 221,311

SKYLINE SCHOOLS UNIFIED SCHOOL DISTRICT NO. 438
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships				
Gary Cromer	$ 4,382	$ 310	$ 300	$ 4,392
Bob & Nancy Howell	14,725	1,041	500	15,266
Alice & Norma Kennedy	2,682	190	250	2,622
Mike Lykins	6,080	430	1,000	5,510
Cora Bell Novotny	401	28	500	(71)
Wanda Reed	8,387	593	0	8,980
Mike Venters	1,137	80	250	967
	37,794	2,672	2,800	37,666
Student Organizations				
Student Med	3,263	1,563	3,101	1,725
HS Football Meals	2,997	3,930	3,648	3,279
Senior Class	2,436	192	0	2,628
CE Industries	8,269	4,719	4,516	8,472
Leadership	249	1,487	1,617	119
HS Pep Club	1,172	3,621	3,093	1,700
Teachers	519	935	1,274	180
HS Band Trip	10,722	3,120	3,321	10,521
HS Cheerleaders	536	21,455	21,616	375
MS Activities	3,437	2,279	5,716	0
PE Equipment	4,587	0	631	3,956
Junior Class	1,241	5,670	6,911	0
Drama	1,230	999	1,022	1,207
FCA	452	0	91	361
NHS	0	667	202	465
Lego Team	921	1,053	584	1,390
MS Social	0	138	152	(14)
Class of 2026	750	0	750	0
Class of 2025	31	1,241	1,272	0
Class of 2024	192	0	192	0
After Hours Snacks	680	0	0	680
	43,684	53,069	59,709	37,044
Section 125 Reimb. Plan	(23,759)	65,877	71,767	(29,649)
Total Agency Funds	$ 57,719	$ 121,618	$ 134,276	$ 45,061

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, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Project Account							
Athletics	$ 314	$ 0	$ 56,394	$ 56,217	$ 491	$ 0	$ 491
Girls Basketball	287	0	240	257	270	0	270
Volleyball	14	0	5,028	2,880	2,162	0	2,162
Football	474	0	1,329	1,108	695	0	695
Basketball	0	0	3,659	3,510	149	0	149
Cross Country	1,341	0	0	422	919	0	919
HS Track	699	0	330	457	572	0	572
HS Softball	1,562	0	371	688	1,245	0	1,245
HS Baseball	5,344	0	7,009	4,891	7,462	0	7,462
MS Volleyball	405	0	495	570	330	0	330
MS G BBall	0	0	684	684	0	0	0
MS B BBall	1,343	0	620	881	1,082	0	1,082
MS FBall	49	0	225	180	94	0	94
General Fund	51	0	51,709	51,550	210	0	210
Sara Lewton	4,700	0	0	311	4,389	0	4,389
Vending Machines	1	0	41	42	0	0	0
Office Activity	252	0	88	224	116	0	116
Hospitality Room	1	0	0	0	1	0	1
MS Track Uniforms	28	0	493	521	0	0	0
Instrument Repair	202	0	1,645	1,626	221	0	221
Tech Projects	49	0	2,222	2,177	94	0	94
HE STD Projects	11	0	0	0	11	0	11
Target	671	0	0	0	671	0	671
Concessions	6,987	0	27,787	33,069	1,705	0	1,705
Flowers Toy	57	0	0	0	57	0	57
Vocal Music	366	0	558	0	924	0	924
Musical	188	0	0	0	188	0	188
FFA	20,065	0	50,047	50,192	19,920	0	19,920
Sports Marketing Class	0	0	4,600	3,054	1,546	0	1,546
Book Fair	504	0	2,082	2,586	0	0	0
Yearbook	0	0	9,669	9,669	0	0	0
Journalism Class	116	0	0	59	57	0	57
Weather Station	1	0	0	0	1	0	1
Classroom Funds	6,854	0	11,683	6,418	12,119	0	12,119
Total District Activity Funds	$ 52,936	$ 0	$ 239,008	$ 234,243	$ 57,701	$ 0	$ 57,701