USD 287 - WEST FRANKLIN

Pomona, Kansas

FINANCIAL STATEMENT

June 30, 2026

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 287 - WEST FRANKLIN
Pomona, Kansas
TABLE OF CONTENTS
June 30, 2026

		Page
INDEPENDENT AUDITOR'S REPORT		1 - 2
FINANCIAL STATEMENT		
Summary Statement Of Receipts, Expenditures And Unencumbered Cash	Statement 1	4
NOTES TO FINANCIAL STATEMENT		5 - 9
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION		
Summary of Expenditures - Actual and Budget	Schedule 1	11
Schedule of Receipts and Expenditures - Actual and Budget		
General Fund	Schedule 2	12
Supplemental General Fund	Schedule 2	13
Capital Outlay Fund	Schedule 2	14
Driver Training Fund	Schedule 2	15
Food Service Fund	Schedule 2	16
Professional Development Fund	Schedule 2	17
Special Education Fund	Schedule 2	18
Career and Postsecondary Education Fund	Schedule 2	19
Gifts and Grants Fund	Schedule 2	20
KPERS Special Retirement Contribution Fund	Schedule 2	21
Preschool-Aged At-Risk	Schedule 2	22
At-Risk (K-12) Fund	Schedule 2	23
Recreation Commission Fund	Schedule 2	24
Bond and Interest	Schedule 2	25
Schedule of Receipts and Expenditures - Non-Budgeted Funds	Schedule 2	26
Summary of Receipts and Disbursements - Agency Funds	Schedule 3	27
Schedule of Receipts, Expenditures, and Unencumbered Cash - District Activity Funds	Schedule 4	28 - 29

November 9, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
USD 287 - West Franklin
Pomona, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 287 - West Franklin (the District), as of and for the year ended June 30, 2026 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

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

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

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

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1102 Commercial St., Suite A
Emporia, KS 66801

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD 287 - WEST FRANKLIN
Pomona, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 7,105,472	$ 7,105,472	$ -	$ -	$ -
Supplemental General	110,884	-	2,426,064	2,319,394	217,554	-	217,554
Special Purpose Funds							
Capital Outlay	592,891	-	904,850	840,087	657,654	-	657,654
Driver Training	73,837	-	89,791	47,100	116,528	-	116,528
Food Service	202,642	-	688,579	688,383	202,838	-	202,838
Professional Development	24,072	-	15,928	14,818	25,182	-	25,182
Special Education	712,319	-	1,748,916	1,884,939	576,296	-	576,296
Career and Postsecondary Education	102,681	-	292,860	315,529	80,012	-	80,012
Gifts and Grants	62,315	-	31,615	30,480	63,450	-	63,450
KPERS Special Retirement Contribution	-	-	660,284	660,284	-	-	-
Preschool-Aged At-Risk	-	-	14,038	14,038	-	-	-
At-Risk (K-12)	242,042	-	1,899,231	1,961,965	179,308	-	179,308
Recreation Commission	76,093	-	227,487	226,880	76,700	-	76,700
District Activity Funds	78,487	-	179,628	162,422	95,693	-	95,693
W.F.D. Contingency Reserve	-	-	1,026	1,026	-	-	-
Contingency Reserve Fund	646,026	-	-	-	646,026	-	646,026
Textbook Rental Fund	56,700	-	16,470	32,939	40,231	-	40,231
Title I	-	-	122,180	122,180	-	-	-
Title IV-A	-	-	16,356	16,356	-	-	-
Title IIA - Teacher Quality	-	-	23,238	23,238	-	-	-
Bond and Interest Fund	1,415,827	-	882,917	736,526	1,562,218	-	1,562,218
Capital Project Fund - Bond Construction	764	-	3,770	3,770	764	-	764
Total Reporting Entity (Excluding Agency Funds)	$ 4,397,580	$ -	$ 17,350,700	$ 17,207,826	$ 4,540,454	$ -	$ 4,540,454
Composition of Cash							
Checking Accounts							$ 4,673,211
Savings Accounts							29,716
Certificates of Deposit							427,542
Total Cash							$ 5,130,469
Less: Agency funds per Schedule 3							(590,015)
Total Reporting Entity (Excluding Agency Funds)							$ 4,540,454

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

USD 287 - WEST FRANKLIN
Pomona, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2026

Note 1: Summary of Significant Accounting Policies

Financial Reporting Entity

USD No. 287 - West Franklin (the District), is a municipal corporation governed by an elected seven member Board. The District as an entity has been defined to include, on a combined basis, (a) the District (b) organizations for which the District is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of $22,711 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party.

All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 2: Budgetary Information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th, but at least ten days after all statutory notification and publication requirements have been met.. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral hearing.

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

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

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

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

Carl Perkins	Contingency Reserve	Title IV-A
Textbook Rental	Title I	W.F.D. Contingency Reserve
Title IIA Teacher Quality		

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

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing the financial statement requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.

Note 3: Deposits and Investments

K.S.A. 9-1401 established 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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The District has no other policies that would further limit interest rate or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2026.

At June 30, 2026, the carrying amount of the District's cash and certificates was $5,130,469. The bank balance was $4,236,303. The bank balance was held by five banks resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $477,283 was secured by FDIC insurance and the remaining $3,759,020 balance was collateralized and secured by the Kansas Collateral Pool.

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

Note 4: Defined Benefit Pension Plan

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

Contributions: K.S.A. 74-4919 and K.S.A. 74-4921 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.

Note 4: Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54% respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

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

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

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $660,284 for the year ended June 30, 2026.

Net Pension Liability: At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $5,118,887. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Stewardship, Compliance and Accountability

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

Note 7: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statement.

Note 8: Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Note 9: Interfund Transfers

The District made the following operating transfers during fiscal year 2026. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Driver Training	K.S.A. 72-6428	$ 82,459
General	Food Service	K.S.A. 72-6428	287,391
General	Professional Development	K.S.A. 72-6428	15,928
General	Special Education	K.S.A. 72-6428	1,297,425
General	Career and Postsecondary Education	K.S.A. 72-6428	285,193
General	Preschool-Aged At-Risk	K.S.A. 72-6428	14,038
General	At-Risk (K-12)	K.S.A. 72-6428	1,395,740
Supplemental	Special Education	K.S.A. 72-6425	451,491
Supplemental	At-Risk (K-12)	K.S.A. 72-6425	503,491
	Total Transfers		$ 4,333,156

Note 10: Subsequent Events

The District evaluated subsequent events through the date of the auditors report, which is the date the financial statement was available to be issued.

Note 11: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds									
Series 2018	3.00-5.00%	09/01/2018	$ 13,000,000	09/01/2043	$ 2,515,000	$ -	$ -	$ 2,515,000	$ 91,169
Series 2021 Refunding	.40-2.80%	09/01/2021	9,915,000	09/01/2040	9,265,000	-	450,000	8,815,000	195,358
Total Bonds					$ 11,780,000	$ -	$ 450,000	$ 11,330,000	$ 286,527
Capital Leases									
Ball Field Lights Loan (Refinanced)	3.50%	10/21/2020	$ 326,413	10/21/2028	$ 150,779	$ -	$ 42,286	$ 108,493	$ 4,603
Total Long-Term Debt					$ 11,930,779	$ -	$ 492,286	$ 11,438,493	$ 291,130

Current Maturities of long-term debt and interest for the next five years and in five year increments through the maturity are as follows:

	2027	2028	2029	2030	2031	2032-2036	2037-2041	2042-2046	Total
Principal									
Series 2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,515,000	$ 2,515,000
Series 2021 Refunding	465,000	475,000	490,000	505,000	520,000	2,895,000	3,465,000	-	8,815,000
Ball Field Lights Loan (Refinanced)	43,787	45,341	19,365	-	-	-	-	-	108,493
	$ 508,787	$ 520,341	$ 509,365	$ 505,000	$ 520,000	$ 2,895,000	$ 3,465,000	$ 2,515,000	$ 11,438,493
Interest									
Series 2018	$ 91,168	$ 91,168	$ 91,168	$ 91,168	$ 91,168	$ 455,840	$ 455,840	$ 139,470	$ 1,506,990
Series 2021 Refunding	190,546	184,785	178,023	170,055	161,082	639,415	249,130	-	1,773,036
Ball Field Lights Loan (Refinanced)	3,099	1,546	171	-	-	-	-	-	4,816
	$ 284,813	$ 277,499	$ 269,362	$ 261,223	$ 252,250	$ 1,095,255	$ 704,970	$ 139,470	$ 3,284,842
Total Principal and Interest	$ 793,600	$ 797,840	$ 778,727	$ 766,223	$ 772,250	$ 3,990,255	$ 4,169,970	$ 2,654,470	$ 14,723,335

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

USD 287 - WEST FRANKLIN
Pomona, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2026

Funds	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)
Governmental Type Funds						
General Funds						
General	$ 7,521,293	$ (438,532)	$ 22,711	$ 7,105,472	$ 7,105,472	$ -
Supplemental General	2,457,534	(138,140)	-	2,319,394	2,319,394	-
Special Purpose Funds						
Capital Outlay	1,336,384	-	-	1,336,384	840,087	(496,297)
Driver Training	77,671	-	-	77,671	47,100	(30,571)
Food Service	791,723	-	-	791,723	688,383	(103,340)
Professional Development	40,000	-	-	40,000	14,818	(25,182)
Special Education	2,416,407	-	-	2,416,407	1,884,939	(531,468)
Career and Postsecondary Education	360,356	-	-	360,356	315,529	(44,827)
Gifts and Grants	262,315	-	-	262,315	30,480	(231,835)
KPERS Special Contribution	669,510	-	-	669,510	660,284	(9,226)
Preschool-Aged At-Risk	30,000	-	-	30,000	14,038	(15,962)
At-Risk (K-12)	2,013,496	-	-	2,013,496	1,961,965	(51,531)
Recreation Commission	286,983	-	-	286,983	226,880	(60,103)
Bond and Interest Fund	736,526	-	-	736,526	736,526	-
Total of all Funds	$ 19,000,198	$ (576,672)	$ 22,711	$ 18,446,237	$ 16,845,895	$ (1,600,342)

USD 287 - WEST FRANKLIN
Pomona, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State Foundation Aid	$ 6,168,348	$ 6,368,696	$ (200,348)
Special Ed Aid	914,413	1,152,597	(238,184)
Local Sources			
Reimbursements	22,711	-	22,711
Total Cash Receipts	$ 7,105,472	$ 7,521,293	$ (415,821)
EXPENDITURES			
Instruction	$ 2,148,142	$ 2,488,395	$ (340,253)
Student support services	104,736	122,389	(17,653)
Instructional support staff	30,138	80,898	(50,760)
General administration	71,200	107,000	(35,800)
School administration	35,275	73,966	(38,691)
Operations and maintenance	898,641	1,241,944	(343,303)
Student transportation	438,801	560,007	(121,206)
Other support services	365	-	365
Operating transfers	3,378,174	2,846,694	531,480
Adjustment to comply with legal maximum	-	(438,532)	438,532
Adjustments for qualifying budget credits	-	22,711	(22,711)
Total Expenditures	$ 7,105,472	$ 7,105,472	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 287 - WEST FRANKLIN
Pomona, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 1,528,021	$ 1,451,543	$ 76,478
Delinquent tax	42,360	19,963	22,397
Motor vehicle tax	135,384	123,170	12,214
RV tax	4,159	3,563	596
Commercial vehicle tax	4,537	5,252	(715)
Local sources - other	10,218	-	10,218
State aid/grants	701,385	743,158	(41,773)
Total Cash Receipts	$ 2,426,064	$ 2,346,649	$ 79,415
EXPENDITURES			
Instruction	$ 162,934	$ -	$ 162,934
Student support services	124,129	206,753	(82,624)
Instructional support staff	133,589	146,061	(12,472)
General administration	218,558	227,594	(9,036)
School administration	551,403	572,672	(21,269)
Central services	164,171	176,332	(12,161)
Operations and maintenance	9,628	35,000	(25,372)
Operating transfers	954,982	1,093,122	(138,140)
Adjustment to comply with legal maximum	-	(138,140)	138,140
Total Expenditures	$ 2,319,394	$ 2,319,394	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 106,670		
UNENCUMBERED CASH - BEGINNING	110,884		
UNENCUMBERED CASH - ENDING	$ 217,554		

USD 287 - WEST FRANKLIN
Pomona, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 600,885	$ 588,253	$ 12,632
Delinquent tax	18,938	8,803	10,135
Motor vehicle tax	61,065	54,955	6,110
RV tax	1,874	1,590	284
Commercial vehicle tax	2,052	2,343	(291)
Federal grants	12,489	-	12,489
State aid/grants	87,479	87,549	(70)
Local sources - Other	61,984	-	61,984
County sources - Other	3,436	-	3,436
Interest income	54,648	-	54,648
Total Cash Receipts	$ 904,850	$ 743,493	$ 161,357
EXPENDITURES			
Instruction	$ 85,218	$ 150,000	$ (64,782)
Operations and maintenance	528,093	773,831	(245,738)
Student transportation	134,715	322,553	(187,838)
Other support services	-	5,000	(5,000)
Facility acquisition and construction services	92,061	85,000	7,061
Total Expenditures	$ 840,087	$ 1,336,384	$ (496,297)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64,763		
UNENCUMBERED CASH - BEGINNING	592,891		
UNENCUMBERED CASH - ENDING	$ 657,654		

USD 287 - WEST FRANKLIN
Pomona, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - Other	$ 5,252	$ -	$ 5,252
State sources - State safety aid	2,080	3,375	(1,295)
Operating transfers	82,459	459	82,000
Total Cash Receipts	$ 89,791	$ 3,834	$ 85,957
EXPENDITURES			
Instruction	$ 8,180	$ 10,171	$ (1,991)
Operations and maintenance	38,920	67,500	(28,580)
Total Expenditures	$ 47,100	$ 77,671	$ (30,571)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 42,691		
UNENCUMBERED CASH - BEGINNING	73,837		
UNENCUMBERED CASH - ENDING	$ 116,528		

USD 287 - WEST FRANKLIN
Pomona, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 237,578	$ 261,458	$ (23,880)
State aid/grants	3,091	2,638	453
Local Sources			
Food service	160,155	156,291	3,864
Other	364	-	364
Operating transfers	287,391	168,694	118,697
Total Cash Receipts	$ 688,579	$ 589,081	$ 99,498
EXPENDITURES			
Operations and maintenance	$ 425	$ 750	$ (325)
Food service operations	687,958	790,973	(103,015)
Total Expenditures	$ 688,383	$ 791,723	$ (103,340)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 196		
UNENCUMBERED CASH - BEGINNING	202,642		
UNENCUMBERED CASH - ENDING	$ 202,838		

USD 287 - WEST FRANKLIN
Pomona, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 15,928	$ 15,928	$ -
EXPENDITURES			
Instructional support staff	$ 14,818	$ 40,000	$ (25,182)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,110		
UNENCUMBERED CASH - BEGINNING	24,072		
UNENCUMBERED CASH - ENDING	$ 25,182		

USD 287 - WEST FRANKLIN
Pomona, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 1,748,916	$ 1,704,088	$ 44,828
EXPENDITURES			
Instruction	$ 1,773,564	$ 2,019,487	$ (245,923)
Vehicle service operations	111,375	396,920	(285,545)
Total Expenditures	$ 1,884,939	$ 2,416,407	$ (531,468)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (136,023)		
UNENCUMBERED CASH - BEGINNING	712,319		
UNENCUMBERED CASH - ENDING	$ 576,296		

USD 287 - WEST FRANKLIN
Pomona, Kansas
CAREER AND POSTSECONDARY EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 7,667	$ 8,482	$ (815)
Operating transfers	285,193	249,193	36,000
Total Cash Receipts	$ 292,860	$ 257,675	$ 35,185
EXPENDITURES			
Instruction	$ 295,866	$ 319,349	$ (23,483)
Operations and maintenance	-	1,500	(1,500)
Student transportation	19,663	39,507	(19,844)
Total Expenditures	$ 315,529	$ 360,356	$ (44,827)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (22,669)		
UNENCUMBERED CASH - BEGINNING	102,681		
UNENCUMBERED CASH - ENDING	$ 80,012		

USD 287 - WEST FRANKLIN
Pomona, Kansas
GIFTS AND GRANTS FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 25,716	$ -	$ 25,716
Other	5,899	200,000	(194,101)
Total Cash Receipts	$ 31,615	$ 200,000	$ (168,385)
EXPENDITURES			
Instruction	$ 30,480	$ 262,315	$ (231,835)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,135		
UNENCUMBERED CASH - BEGINNING	62,315		
UNENCUMBERED CASH - ENDING	$ 63,450		

USD 287 - WEST FRANKLIN
Pomona, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 660,284	$ 669,510	$ (9,226)
EXPENDITURES			
Instruction	402,773	$ 408,401	$ (5,628)
Student support services	46,220	46,866	(646)
Instructional support staff	13,206	13,390	(184)
General administration	19,809	20,085	(276)
School administration	52,823	53,561	(738)
Operations and maintenance	52,823	13,390	39,433
Student transportation	33,014	53,561	(20,547)
Central services	13,206	33,476	(20,270)
Food service operations	26,410	26,780	(370)
Total Expenditures	$ 660,284	$ 669,510	$ (9,226)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 287 - WEST FRANKLIN
Pomona, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 14,038	$ 30,000	$ (15,962)
EXPENDITURES			
Instruction	$ 14,038	$ 30,000	$ (15,962)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD 287 - WEST FRANKLIN
Pomona, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 1,899,231	$ 1,771,454	$ 127,777
EXPENDITURES			
Instruction	$ 1,726,916	$ 1,837,549	$ (110,633)
Student support services	235,049	175,947	59,102
Total Expenditures	$ 1,961,965	$ 2,013,496	$ (51,531)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (62,734)		
UNENCUMBERED CASH - BEGINNING	242,042		
UNENCUMBERED CASH - ENDING	$ 179,308		

USD 287 - WEST FRANKLIN
Pomona, Kansas
RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 197,836	$ 193,714	$ 4,122
Delinquent tax	6,531	3,081	3,450
Motor vehicle tax	20,237	18,229	2,008
RV tax	618	528	90
Commercial vehicle tax	693	778	(85)
Other	1,572	-	1,572
Total Cash Receipts	$ 227,487	$ 216,330	$ 11,157
EXPENDITURES			
Community Service Operations	$ 226,880	$ 286,983	$ (60,103)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 607		
UNENCUMBERED CASH - BEGINNING	76,093		
UNENCUMBERED CASH - ENDING	$ 76,700		

USD 287 - WEST FRANKLIN
Pomona, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 736,008	$ 718,159	$ 17,849
Delinquent tax	29,596	13,174	16,422
Interest on idle funds	5,559	-	5,559
Motor vehicle tax	98,581	84,735	13,846
RV tax	3,009	2,451	558
Commercial vehicle tax	3,375	3,613	(238)
Other	6,789	-	6,789
Total Cash Receipts	$ 882,917	$ 822,132	$ 60,785
EXPENDITURES			
Debt service	$ 736,526	$ 736,526	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 146,391		
UNENCUMBERED CASH - BEGINNING	1,415,827		
UNENCUMBERED CASH - ENDING	$ 1,562,218		

USD 287 - WEST FRANKLIN
Pomona, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2026

	Contingency Reserve	Textbook Rental	Title I	Title IV-A	Title IIA Teacher Quality	Bond Construction	W.F.D. Contingency Reserve
RECEIPTS							
Federal grants	$ -	$ -	$ 122,180	$ 16,356	$ 23,238	$ -	$ -
Miscellaneous revenues	-	16,470	-	-	-	3,770	1,026
Operating transfers	-	-	-	-	-	-	-
Total Receipts	$ -	$ 16,470	$ 122,180	$ 16,356	$ 23,238	$ 3,770	$ 1,026
EXPENDITURES							
Instruction	$ -	$ 32,939	$ 122,180	$ -	$ 23,238	$ -	$ 1,026
Student support services	-	-	-	16,356	-	-	-
Total Expenditures	$ -	$ 32,939	$ 122,180	$ 16,356	$ 23,238	$ 3,770	$ 1,026
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (16,469)	$ -	$ -	$ -	$ -	$ -
UNENCUMBERED CASH - BEGINNING	646,026	56,700	-	-	-	764	-
UNENCUMBERED CASH - ENDING	$ 646,026	$ 40,231	$ -	$ -	$ -	$ 764	$ -

USD 287 - WEST FRANKLIN
Pomona, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2026

	Balance July 1, 2025	Cash Receipts	Cash Disbursements	Balance June 30, 2026
Student Organization Funds				
Scholarships	$ 530,250	$ 16,158	$ 7,650	$ 538,758
West Franklin High School				
Class of 2026	3,287	6,546	9,833	-
Class of 2027	1,121	8,703	6,087	3,737
Class of 2028	2,337	1,205	-	3,542
Class of 2029	-	8,670	5,655	3,015
Dance	1,456	3,692	3,621	1,527
Falcon Cheer	9,575	7,369	14,372	2,572
FHA (FCCLA)	11,234	1,792	4,084	8,942
FBLA	5,305	2,419	1,241	6,483
FBLA - Concessions	2,978	35,181	34,724	3,435
National Honor Society	156	180	204	132
Play	2,286	1,971	1,243	3,014
Forensics	214	700	496	418
Scholar Bowl	17	-	-	17
Kays	11,103	2,202	10,220	3,085
FFA Advisory Scholarship	115	-	-	115
FFA	2,699	20,380	18,899	4,180
Adv Computer Applications	-	510	8	502
STUCO	7,518	2,291	8,148	1,661
Williamsburg Schools				
Fundraising	4,814	7,653	7,587	4,880
Total Agency Funds	$ 596,465	$ 127,622	$ 134,072	$ 590,015

USD 287 - WEST FRANKLIN
Pomona, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2026
Gate Receipts						
West Franklin High School athletics	$ 30,682	$ 81,643	$ 75,830	$ 36,495	$ -	$ 36,495
School Projects						
West Franklin High School						
Vending Machine	$ 4	$ 95	$ 67	$ 32	$ -	$ 32
Lunches	-	13,258	13,258	-	-	-
School Publications	2,847	1,257	27	4,077	-	4,077
Band	1,584	700	2,117	167	-	167
Band Equipment Rental	3,690	1,215	2,400	2,505	-	2,505
VoAg Shop	678	2,069	1,572	1,175	-	1,175
Wood Shop	122	7,599	6,982	739	-	739
Art	3,313	1,425	-	4,738	-	4,738
Interrelated Room	1,063	1,953	2,053	963	-	963
Culinary	739	3,040	2,242	1,537	-	1,537
Teachers	260	-	131	129	-	129
Textbook	-	775	775	-	-	-
Education Club	1,840	15,290	14,912	2,218	-	2,218
Technology fee	-	90	90	-	-	-
Library	1,546	31	-	1,577	-	1,577
Student Aid	38	30	-	68	-	68
Grants and Memorial Funds	6,701	-	73	6,628	-	6,628
Music Trip	20	-	20	-	-	-
Appanoose Grade School						
Lunches	298	6,465	6,763	-	-	-
Yearbook	6,927	1,989	3,854	5,062	-	5,062
Educational	1,572	12,712	11,174	3,110	-	3,110
Instrumental Music	849	-	-	849	-	849

(Continued)

USD 287 - WEST FRANKLIN
Pomona, Kansas
DISTRICT ACTIVITY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2026
Appanoose Grade School (Continued)						
PE	$ 626	$ 142	$ -	$ 768	$ -	$ 768
Reading Program	400	-	-	400	-	400
Enrichment Tier II Services	1,495	-	-	1,495	-	1,495
Literacy	301	-	-	301	-	301
Student Needs	371	-	-	371	-	371
Mills/Tefft Book Fund	1,787	500	-	2,287	-	2,287
Petty Cash	-	1,570	1,570	-	-	-
PTO	16	-	-	16	-	16
Veteran's Day	86	328	10	404	-	404
Maddie Smith Memorial Fund	1,411	9,162	1,719	8,854	-	8,854
Library	517	851	891	477	-	477
Caring Committee	763	575	683	655	-	655
Williamsburg Schools						
Education	3,170	4,458	5,514	2,114	-	2,114
General Supplies	6	1,550	1,550	6	-	6
Lunch	-	2,912	2,912	-	-	-
Walmart Giving Program Grant	1,904	-	-	1,904	-	1,904
Teachers Flowers	180	204	282	102	-	102
Library	120	16	-	136	-	136
Library - Alumni	50	-	-	50	-	50
School Sign	200	-	-	200	-	200
Traci Pearce Memorial	-	1,000	-	1,000	-	1,000
Blessing Bags	-	4,724	2,907	1,817	-	1,817
Special Education School Store	44	-	44	-	-	-
Guided Reading	267	-	-	267	-	267
Subtotal School Projects	$ 47,805	$ 97,985	$ 86,592	$ 59,198	$ -	$ 59,198
Total District Activity Funds	$ 78,487	$ 179,628	$ 162,422	$ 95,693	$ -	$ 95,693