

**USD 287 - WEST FRANKLIN**

Pomona, Kansas

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

and

**INDEPENDENT AUDITOR'S REPORT**

June 30, 2022

VARNEY & ASSOCIATES, CPAs, LLC  
Manhattan, Kansas

**USD 287 - WEST FRANKLIN**  
 Pomona, Kansas  
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January 6, 2023



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, 2022 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, 2022, 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, 2022, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

#### ***Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

### ***Responsibilities of Management for the Financial Statement***

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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.

***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, 4 and 5 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.

***Other Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



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, 2022

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>GOVERNMENTAL TYPE FUNDS</b>							
General Funds							
General	\$ -	\$ -	\$ 5,686,943	\$ 5,686,943	\$ -	\$ -	\$ -
Supplemental General	116,402	-	1,775,666	1,774,735	117,333	-	117,333
Special Purpose Funds							
Capital Outlay	809,147	-	749,213	1,145,626	412,734	-	412,734
Driver Training	42,729	-	11,751	11,769	42,711	-	42,711
Food Service	150,263	-	584,008	551,763	182,508	-	182,508
Professional Development	12,239	-	20,444	4,283	28,400	-	28,400
Special Education	442,158	-	1,587,115	1,452,854	576,419	-	576,419
Career and Postsecondary Education	63,585	-	302,907	318,946	47,546	-	47,546
Gifts and Grants	36,012	-	33,180	33,650	35,542	-	35,542
KPERS Special Contribution	-	-	627,691	627,691	-	-	-
At-Risk (K-12)	300,402	-	1,101,200	1,198,837	202,765	-	202,765
Recreation Commission	56,709	-	172,781	172,919	56,571	-	56,571
District Activity Funds	114,306	-	239,095	262,563	90,838	-	90,838
W.F.D. Contingency Reserve	-	-	2,075	2,075	-	-	-
Carl Perkins	-	-	3,499	3,499	-	-	-
Contingency Reserve Fund	646,026	-	-	-	646,026	-	646,026
ESSER II	-	-	321,347	405,954	(84,607)	-	(84,607)
Textbook Rental Fund	118,435	-	20,095	107,773	30,757	-	30,757
Title I	-	-	106,002	106,002	-	-	-
Title IV-A	-	-	15,051	15,051	-	-	-
Title IIA - Teacher Quality	-	-	24,356	24,356	-	-	-
Bond and Interest Fund	463,384	-	858,896	621,269	701,011	-	701,011
Capital Project Fund - Bond Construction	7,129	-	174,339	164,059	17,409	-	17,409
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 3,378,926</u>	<u>\$ -</u>	<u>\$ 14,417,654</u>	<u>\$ 14,692,617</u>	<u>\$ 3,103,963</u>	<u>\$ -</u>	<u>\$ 3,103,963</u>
<b>Composition of Cash</b>							
Checking Accounts							\$ 3,540,849
Savings Accounts							14,508
Certificates of Deposit							115,791
<b>Total Cash</b>							<u>\$ 3,671,148</u>
Less: Agency funds per Schedule 3							<u>(567,185)</u>
<b>Total Reporting Entity (Excluding Agency Funds)</b>							<u><u>\$ 3,103,963</u></u>

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, 2022

**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 \$10,742 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.

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2022

**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.

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.

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	ESSER II
Textbook Rental	Title I	Title IV-A
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.



**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2022

**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. 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, 2022.

At June 30, 2022, the carrying amount of the District's cash and certificates was \$3,671,148. The bank balance was \$3,934,716. 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, \$518,364 was secured by FDIC insurance and the remaining balance was collateralized by bank pledged securities with a fair market value of \$5,163,167.

*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.kpers.org](http://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.

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2022

**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 15.59% and 14.23% respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$627,691 for the year ended June 30, 2022.

**Net Pension Liability:** At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,045,875. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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](http://www.kpers.org) 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.

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2022

**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 2022. The transfers were approved by the Board of Education.

<b>Fund From</b>	<b>Fund To</b>	<b>Statutory Authority</b>	<b>Amount</b>
General	Driver Training	K.S.A. 72-6428	\$ 3,594
General	Food Service	K.S.A. 72-6428	10,651
General	Professional Development	K.S.A. 72-6428	19,761
General	Special Education	K.S.A. 72-6428	1,524,322
General	Career and Postsecondary Education	K.S.A. 72-6428	32,600
General	At-Risk (K-12)	K.S.A. 72-6428	951,200
Supplemental	Food Service	K.S.A. 72-6425	125,000
Supplemental	Career and Postsecondary Education	K.S.A. 72-6425	266,832
Supplemental	At-Risk (K-12)	K.S.A. 72-6425	150,000
<b>Total Transfers</b>			<u><u>\$ 3,083,960</u></u>

**Note 10: In-Substance Receipt in Transit**

The District received \$252,833 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

**Note 11: Subsequent Events**

The District evaluated subsequent events through January 6, 2023, the date the financial statement is available to be issued.

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2022

**Note 12: COVID-19**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2022

**Note 13: Long-Term Debt**

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

<b>Issue</b>	<b>Interest Rates</b>	<b>Date of Issue</b>	<b>Amount of Issue</b>	<b>Date of Maturity</b>	<b>Beginning of Year</b>	<b>Additions</b>	<b>Reductions/ Payments</b>	<b>End of Year</b>	<b>Interest Paid</b>
<b>General Obligation Bonds</b>									
Series 2018	3.00-5.00%	09/01/2018	\$ 13,000,000	09/01/2043	\$ 12,515,000	\$ -	\$ 9,395,000	\$ 3,120,000	\$ 290,958
Series 2021 Refunding	.40-2.80%	09/01/2021	9,915,000	09/01/2040	-	9,915,000	-	9,915,000	100,733
<b>Total Bonds</b>					<u>\$ 12,515,000</u>	<u>\$ 9,915,000</u>	<u>\$ 9,395,000</u>	<u>\$ 13,035,000</u>	<u>\$ 391,691</u>
<b>Capital Leases</b>									
Ball Field Lights Loan (Refinanced)	3.50%	10/21/2020	\$ 326,413	10/21/2028	\$ 302,838	\$ -	\$ 33,739	\$ 269,099	\$ 9,241
<b>Total Long-Term Debt</b>					<u>\$ 12,817,838</u>	<u>\$ 9,915,000</u>	<u>\$ 9,428,739</u>	<u>\$ 13,304,099</u>	<u>\$ 400,932</u>

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

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028-2032</b>	<b>2033-2037</b>	<b>2038-2042</b>	<b>2043-2044</b>	<b>Total</b>
<b>Principal</b>										
Series 2018	\$ 290,000	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,640,000	\$ 875,000	\$ 3,120,000
Series 2021 Refunding	110,000	100,000	440,000	450,000	465,000	2,530,000	2,995,000	2,825,000	-	9,915,000
Ball Field Lights Loan (Refinanced)	38,076	39,411	40,833	42,286	43,787	64,706	-	-	-	269,099
<b>Interest</b>										
Series 2018	114,168	99,043	91,168	91,168	91,168	455,840	455,840	441,340	62,802	1,902,537
Series 2021 Refunding	201,246	200,801	199,036	195,358	190,546	845,352	574,948	162,190	-	2,569,477
Ball Field Lights Loan (Refinanced)	8,812	7,478	6,057	4,606	3,099	1,717	-	-	-	31,769
<b>Total Principal and Interest</b>	<u>\$ 762,302</u>	<u>\$ 761,733</u>	<u>\$ 777,094</u>	<u>\$ 783,418</u>	<u>\$ 793,600</u>	<u>\$ 3,897,615</u>	<u>\$ 4,025,788</u>	<u>\$ 5,068,530</u>	<u>\$ 937,802</u>	<u>\$ 17,807,882</u>

## **REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
For the Year Ended June 30, 2022

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
<b>Funds</b>						
Governmental Type Funds						
General Funds						
General	\$ 6,066,034	\$ (389,833)	\$ 10,742	\$ 5,686,943	\$ 5,686,943	\$ -
Supplemental General	1,880,532	(105,797)	-	1,774,735	1,774,735	-
Special Purpose Funds						
Capital Outlay	1,395,076	-	-	1,395,076	1,145,626	(249,450)
Driver Training	50,163	-	-	50,163	11,769	(38,394)
Food Service	793,413	-	-	793,413	551,763	(241,650)
Professional Development	32,000	-	-	32,000	4,283	(27,717)
Special Education	1,509,415	-	-	1,509,415	1,452,854	(56,561)
Career and Postsecondary Education	363,017	-	-	363,017	318,946	(44,071)
Gifts and Grants	183,668	-	-	183,668	33,650	(150,018)
KPERS Special Contribution	787,875	-	-	787,875	627,691	(160,184)
At-Risk (K-12)	1,475,460	-	-	1,475,460	1,198,837	(276,623)
Recreation Commission	224,795	-	-	224,795	172,919	(51,876)
Bond and Interest Fund	743,750	-	342,690	1,086,440	621,269	(465,171)
<b>Total of all Funds</b>	<u>\$ 15,505,198</u>	<u>\$ (495,630)</u>	<u>\$ 353,432</u>	<u>\$ 15,363,000</u>	<u>\$ 13,601,285</u>	<u>\$ (1,761,715)</u>

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
Regulatory Basis  
For the Year Ended June 30, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
			<b>(Under)</b>
<b>CASH RECEIPTS</b>			
<b>Federal Sources</b>			
Federal Aid	\$ 8,774	\$ 8,228	\$ 546
<b>State Sources</b>			
State Foundation Aid	5,667,427	5,086,761	580,666
Special Ed Aid	-	971,045	(971,045)
<b>Local Sources</b>			
Reimbursements	10,742	-	10,742
<b>Total Cash Receipts</b>	<u>\$ 5,686,943</u>	<u>\$ 6,066,034</u>	<u>\$ (379,091)</u>
<b>EXPENDITURES</b>			
Instruction	\$ 2,193,082	\$ 2,538,309	\$ (345,227)
Student support services	943	57,528	(56,585)
Instructional support staff	58,103	54,963	3,140
General administration	41,566	89,500	(47,934)
School administration	50,017	61,122	(11,105)
Operations and maintenance	518,726	713,179	(194,453)
Student transportation	282,378	424,667	(142,289)
Operating transfers	2,542,128	2,126,766	415,362
Adjustment to comply with legal maximum	-	(389,833)	389,833
Adjustments for qualifying budget credits	-	10,742	(10,742)
<b>Total Expenditures</b>	<u>\$ 5,686,943</u>	<u>\$ 5,686,943</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ -		
<b>UNENCUMBERED CASH - BEGINNING</b>	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>		



**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>CASH RECEIPTS</b>			
<b>Taxes and Shared Revenue</b>			
Ad valorem property tax	\$ 911,839	\$ 938,854	\$ (27,015)
Delinquent tax	19,939	13,912	6,027
Motor vehicle tax	114,757	112,240	2,517
RV tax	2,643	2,730	(87)
Commercial vehicle tax	3,816	4,098	(282)
State aid/grants	722,672	765,753	(43,081)
<b>Total Cash Receipts</b>	<u>\$ 1,775,666</u>	<u>\$ 1,837,587</u>	<u>\$ (61,921)</u>
<b>EXPENDITURES</b>			
Instruction	\$ 187,423	\$ -	\$ 187,423
Student support services	-	93,680	(93,680)
Instructional support staff	105,747	111,027	(5,280)
General administration	196,414	201,339	(4,925)
School administration	538,298	572,675	(34,377)
Operations and maintenance	6,013	28,078	(22,065)
Student transportation	68,379	70,545	(2,166)
Central services	130,629	144,851	(14,222)
Operating transfers	541,832	658,337	(116,505)
Adjustment to comply with legal maximum	-	(105,797)	105,797
<b>Total Expenditures</b>	<u>\$ 1,774,735</u>	<u>\$ 1,774,735</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 931		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>116,402</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 117,333</u>		

**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 426,952	\$ 416,974	\$ 9,978
Delinquent tax	8,594	6,206	2,388
Motor vehicle tax	54,944	53,807	1,137
RV tax	1,270	1,309	(39)
Commercial vehicle tax	1,840	1,964	(124)
County Sources - Other	2,989	-	2,989
Federal Grants	3,760	-	3,760
State Aid/Grants	105,483	105,669	(186)
Local Sources - Other	140,464	-	140,464
Interest Income	2,917	-	2,917
<b>Total Cash Receipts</b>	<b>\$ 749,213</b>	<b>\$ 585,929</b>	<b>\$ 163,284</b>
<b>EXPENDITURES</b>			
Instruction	\$ 113,967	\$ 169,217	\$ (55,250)
Operations and maintenance	675,543	806,859	-
Student transportation	224,242	289,000	(64,758)
Other support services	-	5,000	(5,000)
Facility acquisition and construction services	131,874	125,000	6,874
<b>Total Expenditures</b>	<b>\$ 1,145,626</b>	<b>\$ 1,395,076</b>	<b>\$ (118,134)</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>\$ (396,413)</b>		
<b>UNENCUMBERED CASH - BEGINNING</b>	<b>809,147</b>		
<b>UNENCUMBERED CASH - ENDING</b>	<b>\$ 412,734</b>		

**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>CASH RECEIPTS</b>			
Local Sources - Other	\$ 4,375	\$ 3,840	\$ 535
State Sources - State Safety Aid	3,782	-	3,782
Operating transfers	3,594	3,594	-
<b>Total Cash Receipts</b>	<u>\$ 11,751</u>	<u>\$ 7,434</u>	<u>\$ 4,317</u>
<b>EXPENDITURES</b>			
Instruction	\$ 11,085	\$ 15,098	\$ (4,013)
Operations and maintenance	684	35,065	-
<b>Total Expenditures</b>	<u>\$ 11,769</u>	<u>\$ 50,163</u>	<u>\$ (4,013)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (18)		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>42,729</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 42,711</u>		

**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
			<b>(Under)</b>
<b>CASH RECEIPTS</b>			
Federal grants	\$ 422,493	\$ 396,600	\$ 25,893
State aid/grants	443	2,800	(2,357)
<b>Local Sources</b>			
Food service	25,421	23,750	1,671
Operating transfers	135,651	220,000	(84,349)
<b>Total Cash Receipts</b>	<u>\$ 584,008</u>	<u>\$ 643,150</u>	<u>\$ (59,142)</u>
<b>EXPENDITURES</b>			
Operations and maintenance	\$ 295	\$ 800	\$ -
Food service operations	551,468	792,613	(241,145)
<b>Total Expenditures</b>	<u>\$ 551,763</u>	<u>\$ 793,413</u>	<u>\$ (241,145)</u>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ 32,245		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>150,263</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 182,508</u>		

**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, 2022

	<b>Current Year</b>		<b>Variance - Over (Under)</b>
	<b>Actual</b>	<b>Budget</b>	
<b>CASH RECEIPTS</b>			
Reimbursements	\$ 683	\$ -	\$ 683
Transfers in	19,761	19,761	-
<b>Total Cash Receipts</b>	<u>\$ 20,444</u>	<u>\$ 19,761</u>	<u>\$ 683</u>
<b>EXPENDITURES</b>			
Instructional support staff	\$ 4,283	\$ 32,000	\$ (27,717)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 16,161		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>12,239</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 28,400</u>		

**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
			<b>(Under)</b>
<b>CASH RECEIPTS</b>			
Federal grants	\$ 41,454	\$ -	\$ 41,454
Local Sources - Other	21,339	-	21,339
Operating transfers	1,524,322	1,067,258	457,064
<b>Total Cash Receipts</b>	<u>\$ 1,587,115</u>	<u>\$ 1,067,258</u>	<u>\$ 519,857</u>
<b>EXPENDITURES</b>			
Instruction	\$ 1,338,391	\$ 1,344,253	\$ (5,862)
Student transportation	-	165,162	(165,162)
Food service operations	114,463	-	114,463
<b>Total Expenditures</b>	<u>\$ 1,452,854</u>	<u>\$ 1,509,415</u>	<u>\$ (56,561)</u>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ 134,261		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>442,158</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 576,419</u>		

**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
			<b>(Under)</b>
<b>CASH RECEIPTS</b>			
Local Sources - Other	\$ 3,475	\$ -	\$ 3,475
Operating transfers	299,432	299,432	-
<b>Total Cash Receipts</b>	<u>\$ 302,907</u>	<u>\$ 299,432</u>	<u>\$ 3,475</u>
<b>EXPENDITURES</b>			
Instruction	\$ 309,826	\$ 341,480	\$ (31,654)
Instr support staff	-	3,000	(3,000)
Operations & maintenance	-	1,500	(1,500)
Student transportation	9,120	17,037	(7,917)
<b>Total Expenditures</b>	<u>\$ 318,946</u>	<u>\$ 363,017</u>	<u>\$ (44,071)</u>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ (16,039)		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>63,585</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 47,546</u>		

**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, 2022

	<b>Current Year</b>		<b>Variance - Over (Under)</b>
	<b>Actual</b>	<b>Budget</b>	
<b>CASH RECEIPTS</b>			
Federal aid	\$ 26,540	\$ -	\$ 26,540
Local sources - other	6,640	147,656	(141,016)
<b>Total Cash Receipts</b>	<u>\$ 33,180</u>	<u>\$ 147,656</u>	<u>\$ (114,476)</u>
<b>EXPENDITURES</b>			
Instruction	<u>\$ 33,650</u>	<u>\$ 183,668</u>	<u>\$ (150,018)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (470)		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>36,012</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 35,542</u>		



**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
			<b>(Under)</b>
<b>CASH RECEIPTS</b>			
State aid	\$ 627,691	\$ 787,875	\$ (160,184)
<b>EXPENDITURES</b>			
Instruction	395,445	\$ 496,361	\$ (100,916)
Student support services	31,384	39,394	(8,010)
Instructional support staff	12,554	15,758	(3,204)
General administration	18,831	23,636	(4,805)
School administration	56,492	70,909	(14,417)
Operations and maintenance	43,938	55,151	-
Student transportation	31,385	39,394	(8,009)
Central services	12,554	15,757	-
Food service operations	25,108	31,515	(6,407)
<b>Total Expenditures</b>	<b>\$ 627,691</b>	<b>\$ 787,875</b>	<b>\$ (145,768)</b>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ -		
<b>UNENCUMBERED CASH - BEGINNING</b>	-		
<b>UNENCUMBERED CASH - ENDING</b>	\$ -		

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**AT RISK FUND (K-12)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
Regulatory Basis  
For the Year Ended June 30, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
			<b>(Under)</b>
<b>CASH RECEIPTS</b>			
Operating transfers	\$ 1,101,200	\$ 1,175,058	\$ (73,858)
<b>EXPENDITURES</b>			
Instruction	\$ 1,132,829	\$ 1,210,454	\$ (77,625)
Student support services	66,008	265,006	(198,998)
<b>Total Expenditures</b>	<b>\$ 1,198,837</b>	<b>\$ 1,475,460</b>	<b>\$ (276,623)</b>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ (97,637)		
<b>UNENCUMBERED CASH - BEGINNING</b>	300,402		
<b>UNENCUMBERED CASH - ENDING</b>	<b>\$ 202,765</b>		

**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>CASH RECEIPTS</b>			
<b>Taxes and Shared Revenue</b>			
Ad valorem property tax	\$ 149,439	\$ 145,942	\$ 3,497
Delinquent tax	3,024	2,172	852
Motor vehicle tax	19,229	18,827	402
RV tax	445	458	(13)
Commercial vehicle tax	644	687	(43)
<b>Total Cash Receipts</b>	<u>\$ 172,781</u>	<u>\$ 168,086</u>	<u>\$ 4,695</u>
<b>EXPENDITURES</b>			
Community Service Operations	<u>\$ 172,919</u>	<u>\$ 224,795</u>	<u>\$ (51,876)</u>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ (138)		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>56,709</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 56,571</u>		

**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, 2022

	<b>Current Year</b>		<b>Variance -</b>
	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
			<b>(Under)</b>
<b>CASH RECEIPTS</b>			
<b>Taxes and Shared Revenue</b>			
Ad valorem property tax	\$ 749,752	\$ 725,630	\$ 24,122
Delinquent tax	11,364	10,821	543
Motor vehicle tax	95,298	93,861	1,437
RV tax	2,215	2,283	(68)
Commercial vehicle tax	267	3,428	(3,161)
<b>Total Cash Receipts</b>	<u>\$ 858,896</u>	<u>\$ 836,023</u>	<u>\$ 22,873</u>
<b>EXPENDITURES</b>			
Debt service	\$ 661,886	\$ 743,750	\$ (81,864)
Other	(40,617)	-	(40,617)
<b>Total Expenditures</b>	<u>\$ 621,269</u>	<u>\$ 743,750</u>	<u>\$ (81,864)</u>
<b>RECEIPTS OVER (UNDER)</b>			
<b>EXPENDITURES</b>	\$ 237,627		
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>463,384</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 701,011</u>		

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
Regulatory Basis  
**NON-BUDGETED FUNDS**  
For the Year Ended June 30, 2022

	<b>Carl Perkins</b>	<b>Contingency Reserve</b>	<b>ESSER II</b>	<b>Textbook Rental</b>	<b>Title I</b>	<b>Title IV-A</b>	<b>Title IIA Teacher Quality</b>	<b>Bond Construction</b>	<b>W.F.D. Contingency Reserve</b>
<b>RECEIPTS</b>									
Federal grants	\$ 3,499	\$ -	\$ 321,347	\$ -	\$ 106,002	\$ 15,051	\$ 24,356	\$ -	\$ -
Miscellaneous revenues	-	-	-	20,095	-	-	-	174,339	2,075
<b>Total Receipts</b>	<b>\$ 3,499</b>	<b>\$ -</b>	<b>\$ 321,347</b>	<b>\$ 20,095</b>	<b>\$ 106,002</b>	<b>\$ 15,051</b>	<b>\$ 24,356</b>	<b>\$ 174,339</b>	<b>\$ 2,075</b>
<b>EXPENDITURES</b>									
Instruction	\$ 3,499	\$ -	\$ 129,623	\$ 107,773	\$ 106,002	\$ 12,984	\$ 24,356	\$ -	\$ 2,075
Student support services	-	-	227,403	-	-	2,067	-	-	-
Instructional support staff	-	-	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-	-
Central services	-	-	2,581	-	-	-	-	-	-
Operations and maintenance	-	-	46,347	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-	-
Food service operations	-	-	-	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-	-	164,059	-
<b>Total Expenditures</b>	<b>\$ 3,499</b>	<b>\$ -</b>	<b>\$ 405,954</b>	<b>\$ 107,773</b>	<b>\$ 106,002</b>	<b>\$ 15,051</b>	<b>\$ 24,356</b>	<b>\$ 164,059</b>	<b>\$ 2,075</b>
<b>RECEIPTS OVER (UNDER)</b>									
<b>EXPENDITURES</b>	\$ -	\$ -	\$ (84,607)	\$ (87,678)	\$ -	\$ -	\$ -	\$ 10,280	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	646,026	-	118,435	-	-	-	7,129	-
<b>UNENCUMBERED CASH - ENDING</b>	<b>\$ -</b>	<b>\$ 646,026</b>	<b>\$ (84,607)</b>	<b>\$ 30,757</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,409</b>	<b>\$ -</b>

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
Regulatory Basis  
For the Year Ended June 30, 2022

	<b>Balance July 1, 2021</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balance June 30, 2022</b>
<b>Student Organization Funds</b>				
Scholarships	\$ 519,641	\$ 3,579	\$ 2,900	\$ 520,320
West Franklin High School				
Seniors	74	5,816	5,256	634
MS Cheer	-	3,481	540	2,941
Dance	1,782	1,303	2,129	956
Falcon Cheer	2,360	20,438	15,015	7,783
FHA (FCCLA)	4,476	3,366	432	7,410
FBLA	3,155	5,269	2,535	5,889
FBLA - Concessions	2,245	28,900	27,920	3,225
National Honor Society	592	20	54	558
Play	428	517	97	848
Forensics	82	-	-	82
Scholar Bowl	17	-	-	17
Kays	-	8,435	3,715	4,720
FFA Advisory Scholarship	515	-	-	515
FFA	7,342	13,079	14,523	5,898
West Franklin Middle School				
Kay Club	4,228	-	4,228	-
Williamsburg Schools				
Fundraising	3,950	9,463	8,024	5,389
<b>Total Agency Funds</b>	<b>\$ 550,887</b>	<b>\$ 103,666</b>	<b>\$ 87,368</b>	<b>\$ 567,185</b>

**USD 287 - WEST FRANKLIN**  
 Pomona, Kansas  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
 Regulatory Basis  
 For the Year Ended June 30, 2022

	<b>Beginning Unencumbered Cash</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Balance June 30, 2021</b>
<b>Gate Receipts</b>						
West Franklin High School athletics	\$ 24,878	\$ 119,493	\$ 105,367	\$ 39,004	\$ -	\$ 39,004
West Franklin Middle School athletics	29,797	-	29,797	-	-	-
<b>Total District Activity Funds</b>	<b>\$ 54,675</b>	<b>\$ 119,493</b>	<b>\$ 135,164</b>	<b>\$ 39,004</b>	<b>\$ -</b>	<b>\$ 39,004</b>
<b>School Projects</b>						
<b>West Franklin High School</b>						
Lunches	\$ -	\$ 7,916	\$ 7,916	\$ -	\$ -	\$ -
Horticulture	2,063	2,421	1,799	2,685	-	2,685
MS Yearbook	-	1,221	773	448	-	448
School Publications	3,771	1,278	4,477	572	-	572
Band	2,042	2,535	1,735	2,842	-	2,842
Band Equipment Rental	2,711	6,640	5,493	3,858	-	3,858
VoAg Shop	910	1,001	(54)	1,965	-	1,965
Wood Shop	662	10,213	10,697	178	-	178
Interrelated Room	110	-	(450)	560	-	560
Art	2,507	1,080	774	2,813	-	2,813
Culinary	1,582	983	1,842	723	-	723
Vending Machine	100	4,918	4,991	27	-	27
Math Day	-	1,836	336	1,500	-	1,500
Teachers	151	450	253	348	-	348
Prom	21	7,873	7,693	201	-	201
Education Club	645	14,843	12,467	3,021	-	3,021
Library	66	1,683	250	1,499	-	1,499
Falcon Fund	882	3,528	3,138	1,272	-	1,272
Student Aid	1,424	3,043	743	3,724	-	3,724
Grants and Memorial Funds	-	7,747	2,312	5,435	-	5,435

(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, 2022

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2022
<b>West Franklin Middle School</b>						
Educational	\$ 7,394	\$ -	\$ 7,394	\$ -	\$ -	\$ -
Grants and Memorial Funds	7,746	-	7,746	-	-	-
Vera Mae Schultz Mental Health	1,836	-	1,836	-	-	-
Revolving Fund	104	-	104	-	-	-
Student Assistance	2,090	-	2,090	-	-	-
Library	1,612	-	1,612	-	-	-
Band	497	-	497	-	-	-
Yearbook	859	-	859	-	-	-
Teachers Social Fund	75	-	75	-	-	-
<b>Appanoose Grade School</b>						
Lunches	\$ -	\$ 5,665	\$ 5,665	\$ -	\$ -	\$ -
Yearbook	2,703	4,869	4,934	2,638	-	2,638
Educational	167	7,557	7,614	110	-	110
Enrichment Tier II Services	1,059	790	354	1,495	-	1,495
Literacy	189	-	-	189	-	189
Instrumental Music	227	-	-	227	-	227
PE	4	-	-	4	-	4
Reading Program	400	-	-	400	-	400
Student Needs	331	-	-	331	-	331
Mills/Tefft Book Fund	1,780	500	646	1,634	-	1,634
Petty Cash	-	2,375	2,375	-	-	-
PTO	1,174	3,728	4,590	312	-	312
Veteran's Day	223	-	137	86	-	86
Maddie Smith Memorial Fund	1,411	-	-	1,411	-	1,411
Library	12	2,500	1,812	700	-	700
Caring Committee	785	500	562	723	-	723

(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, 2022

	<b>Beginning Unencumbered Cash</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Balance June 30, 2022</b>
<b>Williamsburg Schools</b>						
Education	\$ 2,837	\$ 4,716	\$ 5,448	\$ 2,105	\$ -	\$ 2,105
General Supplies	6	1,260	1,260	6	-	6
Lunch	-	1,595	1,595	-	-	-
Walmart Giving Program Grant	3,363	2,000	874	4,489	-	4,489
Teachers Flowers	440	270	135	575	-	575
Library	343	68	-	411	-	411
Library - Alumni	50	-	-	50	-	50
Guided Reading	267	-	-	267	-	267
<b>Subtotal School Projects</b>	<b>\$ 59,631</b>	<b>\$ 119,602</b>	<b>\$ 127,399</b>	<b>\$ 51,834</b>	<b>\$ -</b>	<b>\$ 51,834</b>
<b>Total District Activity Funds</b>	<b>\$ 114,306</b>	<b>\$ 239,095</b>	<b>\$ 262,563</b>	<b>\$ 90,838</b>	<b>\$ -</b>	<b>\$ 90,838</b>



January 6, 2023

Board of Education  
USD 287 - West Franklin  
Pomona, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Financial Statement Performed in Accordance with *Government Auditing Standards***

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of USD 287 - West Franklin (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated January 6, 2023.

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

January 6, 2023  
USD 287 - West Franklin  
(continued)

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Varyney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas



January 6, 2023

Board of Education  
USD 287 - West Franklin  
Pomona, Kansas

**Independent Auditor's Report on Compliance for Each Major Federal Program and  
Report on Internal Control Over Compliance in Accordance With the Uniform Guidance**

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of USD 287 - West Franklin (the District), with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. According, this report is not suitable for any other purpose.

*Varney & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2022

	<u>Federal CFDA Number</u>	<u>Pass-Thru Entity Identifying Number</u>	<u>Federal Award Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Dept. of Agriculture</b>				
Passed through State Department of Education				
Child Nutrition Cluster				
School Breakfast	10.553	D0287	\$ 80,979	\$ -
COVID-19 - National School Lunch Program	10.555	D0287	320,442	-
Cash for Commodities	10.559	D0287	17,730	-
Total Child Nutrition Cluster			<u>\$ 419,151</u>	<u>\$ -</u>
COVID-19 Coronavirus	10.649	D0287	<u>\$ 614</u>	<u>\$ -</u>
<b>Total U.S. Dept. of Agriculture</b>			<u>\$ 419,765</u>	<u>\$ -</u>
<b>U.S. Dept. of Education</b>				
Passed through State Department of Education				
Title I - Grants to Local Educational Agencies	84.010	D0287	\$ 106,002	\$ -
Impact Aid	84.041	D0287	12,534	\$ -
Perkins Reserve Funds	84.048	D0287	3,499	-
Title II-A Teacher Quality	84.367	D0287	24,356	-
Title IVA Student Support & Academic Enrichment	84.424	D0287	15,051	-
COVID-19 - Elementary and Secondary School Emergency Relief	84.425D	D0287	<u>447,408</u>	<u>-</u>
<b>Total U.S. Dept. of Education</b>			<u>\$ 608,850</u>	<u>\$ -</u>
<b>U.S. Dept. of Health &amp; Human Services</b>				
Passed through State Department of Education				
Youth Risks Behavior Survey - Special Project	93.079	D0287	<u>\$ 267</u>	<u>\$ -</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>\$ 1,028,882</u></u>	<u><u>\$ -</u></u>

**NOTE 1: Organization**

Unified School District No. 287, Pomona, Kansas, (the District), is the recipient of several federal awards. All federal awards received directly from federal agencies as well as those awards that are passed through other government agencies, are included on the schedule of Expenditures of Federal Awards.

**NOTE 2: Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. The information presented in this schedule is in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statement. The District elected not to use the 10% de minimis indirect cost rate.

**NOTE 3: Non-cash Assistance, Insurance and Loans**

The District did not receive or expend any federal awards in the form of non-cash assistance, insurance, loans or loan guarantees, including interest subsidies during the year ended June 30, 2022.

**USD 287 - WEST FRANKLIN**  
Pomona, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2022

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

**Federal Awards**

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
COVID-19 - Elementary and Secondary School Emergency Relief	84.425D

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
--	------------------------------	--

Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

**Section II - Financial Statement Findings**

No matters were reported

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported