USD 287 - WEST FRANKLIN

Pomona, Kansas

FINANCIAL STATEMENT

June 30, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 287 - WEST FRANKLIN
Pomona, Kansas
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October 30, 2025

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, 2025 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, 2025, 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, 2025, 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)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.

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 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.

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, 2025

	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	$ -	$ -	$ 6,954,736	$ 6,954,736	$ -	$ -	$ -
Supplemental General	137,950	-	2,220,359	2,247,425	110,884	-	110,884
Special Purpose Funds							
Capital Outlay	799,109	-	926,080	1,132,298	592,891	-	592,891
Driver Training	38,987	-	43,135	8,285	73,837	-	73,837
Food Service	159,248	-	738,804	695,410	202,642	-	202,642
Professional Development	24,663	-	28,036	28,627	24,072	-	24,072
Special Education	600,922	-	1,737,367	1,625,970	712,319	-	712,319
Career and Postsecondary Education	102,543	-	344,670	344,532	102,681	-	102,681
Gifts and Grants	5,256	-	98,101	41,042	62,315	-	62,315
KPERS Special Retirement Contribution	-	-	610,449	610,449	-	-	-
Preschool-Aged At-Risk	-	-	18,823	18,823	-	-	-
At-Risk (K-12)	199,550	-	2,149,288	2,106,796	242,042	-	242,042
Recreation Commission	64,133	-	223,506	211,546	76,093	-	76,093
District Activity Funds	81,760	-	161,255	164,528	78,487	-	78,487
W.F.D. Contingency Reserve	-	-	1,470	1,470	-	-	-
Contingency Reserve Fund	646,026	-	-	-	646,026	-	646,026
Textbook Rental Fund	55,694	-	52,205	51,199	56,700	-	56,700
Title I	-	-	123,192	123,192	-	-	-
Title IV-A	-	-	15,472	15,472	-	-	-
Title IIA - Teacher Quality	-	-	29,595	29,595	-	-	-
Bond and Interest Fund	1,164,149	-	981,882	730,204	1,415,827	-	1,415,827
Capital Project Fund - Bond Construction	764	-	-	-	764	-	764
Total Reporting Entity (Excluding Agency Funds)	$ 4,080,754	$ -	$ 17,458,425	$ 17,141,599	$ 4,397,580	$ -	$ 4,397,580
Composition of Cash							
Checking Accounts							$ 4,853,004
Savings Accounts							24,974
Certificates of Deposit							116,067
Total Cash							$ 4,994,045
Less: Agency funds per Schedule 3							(596,465)
Total Reporting Entity (Excluding Agency Funds)							$ 4,397,580

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, 2025

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 $15,277 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	ESSER
Textbook Rental	Title I	Title IV-A
Title IIA Teacher Quality	W.F.D. Contingency Reserve	

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. 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, 2025.

At June 30, 2025, the carrying amount of the District's cash and certificates was $4,994,045. The bank balance was $3,932,700. 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, $472,541 was secured by FDIC insurance and the remaining balance was collateralized by bank pledged securities with a fair market value of $5,925,000.

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. 74-49,210 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.

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 13.38% and 12.57% respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds 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 $610,449 for the year ended June 30, 2025.

Net Pension Liability: At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $5,600,271. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.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 2025. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Driver Training	K.S.A. 72-6428	$ 35,425
General	Food Service	K.S.A. 72-6428	267,319
General	Professional Development	K.S.A. 72-6428	24,212
General	Special Education	K.S.A. 72-6428	1,388,504
General	Career and Postsecondary Education	K.S.A. 72-6428	294,571
General	Textbook Rental	K.S.A. 72-6428	35,000
General	Preschool-Aged At-Risk	K.S.A. 72-6428	18,823
General	At-Risk (K-12)	K.S.A. 72-6428	1,658,341
Supplemental	Food Service	K.S.A. 72-6425	47,171
Supplemental	Special Education	K.S.A. 72-6425	348,319
Supplemental	At-Risk (K-12)	K.S.A. 72-6425	490,947
	Total Transfers		$ 4,608,632

Note 10: Subsequent Events

The District evaluated subsequent events through October 30, 2025, the date the financial statement is 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	9,705,000	-	440,000	9,265,000	199,035
Total Bonds					$ 12,220,000	$ -	$ 440,000	$ 11,780,000	$ 290,204
Capital Leases									
Ball Field Lights Loan (Refinanced)	3.50%	10/21/2020	$ 326,413	10/21/2028	$ 191,612	$ -	$ 40,833	$ 150,779	$ 6,056
Total Long-Term Debt					$ 12,411,612	$ -	$ 480,833	$ 11,930,779	$ 296,260

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

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	Total
Principal									
Series 2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,515,000	$ 2,515,000
Series 2021 Refunding	450,000	465,000	475,000	490,000	505,000	2,795,000	3,335,000	750,000	9,265,000
Ball Field Lights Loan (Refinanced)	42,286	43,787	45,341	19,365	-	-	-	-	150,779
Interest									
Series 2018	91,168	91,168	91,168	91,168	91,168	455,840	455,840	230,638	1,598,158
Series 2021 Refunding	195,358	190,546	184,785	178,023	170,055	698,432	340,695	10,500	1,968,394
Ball Field Lights Loan (Refinanced)	4,606	3,099	1,546	171	-	-	-	-	9,422
Total Principal and Interest	$ 783,418	$ 793,600	$ 797,840	$ 778,727	$ 766,223	$ 3,949,272	$ 4,131,535	$ 3,506,138	$ 15,506,753

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

USD 287 - WEST FRANKLIN
Pomona, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2025

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	$ 7,056,873	$ (117,420)	$ 15,283	$ 6,954,736	$ 6,954,736	$ -
Supplemental General	2,282,561	(35,136)	-	2,247,425	2,247,425	-
Special Purpose Funds						
Capital Outlay	1,534,722	-	-	1,534,722	1,132,298	(402,424)
Driver Training	77,517	-	-	77,517	8,285	(69,232)
Food Service	769,843	-	-	769,843	695,410	(74,433)
Professional Development	40,000	-	-	40,000	28,627	(11,373)
Special Education	2,020,706	-	-	2,020,706	1,625,970	(394,736)
Career and Postsecondary Education	357,451	-	-	357,451	344,532	(12,919)
Gifts and Grants	205,256	-	-	205,256	41,042	(164,214)
KPERS Special Contribution	680,428	-	-	680,428	610,449	(69,979)
Preschool-Aged At-Risk	32,268	-	-	32,268	18,823	(13,445)
At-Risk (K-12)	2,135,374	-	-	2,135,374	2,106,796	(28,578)
Recreation Commission	280,300	-	-	280,300	211,546	(68,754)
Bond and Interest Fund	730,204	-	-	730,204	730,204	-
Total of all Funds	$ 18,203,503	$ (152,556)	$ 15,283	$ 18,066,230	$ 16,756,143	$ (1,310,087)

USD 287 - WEST FRANKLIN
Pomona, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State Foundation Aid	$ 5,990,868	$ 5,985,402	$ 5,466
Special Ed Aid	948,585	1,071,465	(122,880)
Local Sources			
Reimbursements	15,283	-	15,283
Total Cash Receipts	$ 6,954,736	$ 7,056,867	$ (102,131)
EXPENDITURES			
Instruction	$ 1,840,512	$ 2,234,109	$ (393,597)
Student support services	99,400	105,817	(6,417)
Instructional support staff	67,578	81,465	(13,887)
General administration	61,529	106,735	(45,206)
School administration	50,439	77,952	(27,513)
Operations and maintenance	732,300	973,672	(241,372)
Student transportation	380,783	542,160	(161,377)
Operating transfers	3,722,195	2,934,963	787,232
Adjustment to comply with legal maximum	-	(117,420)	117,420
Adjustments for qualifying budget credits	-	15,283	(15,283)
Total Expenditures	$ 6,954,736	$ 6,954,736	$ -
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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 1,283,916	$ 1,141,985	$ 141,931
Delinquent tax	28,242	25,376	2,866
Motor vehicle tax	130,559	117,968	12,591
RV tax	3,691	3,289	402
Commercial vehicle tax	4,883	4,178	705
State aid/grants	769,068	781,092	(12,024)
Total Cash Receipts	$ 2,220,359	$ 2,073,888	$ 146,471
EXPENDITURES			
Instruction	$ 200,631	$ 24,660	$ 175,971
Student support services	81,292	161,234	(79,942)
Instructional support staff	129,984	143,553	(13,569)
General administration	204,520	218,748	(14,228)
School administration	572,053	601,448	(29,395)
Operations and maintenance	11,876	37,913	(26,037)
Central services	160,632	173,432	(12,800)
Operating transfers	886,437	921,573	(35,136)
Adjustment to comply with legal maximum	-	(35,136)	35,136
Total Expenditures	$ 2,247,425	$ 2,247,425	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (27,066)		
UNENCUMBERED CASH - BEGINNING	137,950		
UNENCUMBERED CASH - ENDING	$ 110,884		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 566,459	$ 556,472	$ 9,987
Delinquent tax	12,784	10,691	2,093
Motor vehicle tax	59,352	53,610	5,742
RV tax	1,678	1,495	183
Commercial vehicle tax	2,205	1,899	306
Federal Grants	12,412	-	12,412
State Aid/Grants	111,316	111,446	(130)
Local Sources - Other	103,726	-	103,726
County Sources - Other	3,124	-	3,124
Interest Income	53,024	-	53,024
Total Cash Receipts	$ 926,080	$ 735,613	$ 190,467
EXPENDITURES			
Instruction	$ 94,867	$ 195,000	$ (100,133)
Operations and maintenance	694,694	889,722	(195,028)
Student transportation	275,086	350,000	(74,914)
Other support services	-	5,000	(5,000)
Facility acquisition and construction services	67,651	95,000	(27,349)
Total Expenditures	$ 1,132,298	$ 1,534,722	$ (402,424)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (206,218)		
UNENCUMBERED CASH - BEGINNING	799,109		
UNENCUMBERED CASH - ENDING	$ 592,891		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources - Other	$ 4,375	$ -	$ 4,375
State Sources - State Safety Aid	3,335	3,105	230
Operating transfers	35,425	35,425	-
Total Cash Receipts	$ 43,135	$ 38,530	$ 4,605
EXPENDITURES			
Instruction	$ 7,977	$ 10,017	$ (2,040)
Operations and maintenance	308	67,500	(67,192)
Total Expenditures	$ 8,285	$ 77,517	$ (69,232)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 34,850		
UNENCUMBERED CASH - BEGINNING	38,987		
UNENCUMBERED CASH - ENDING	$ 73,837		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 248,555	$ 254,218	$ (5,663)
State aid/grants	3,395	2,580	815
Local Sources			
Food service	172,364	149,078	23,286
Operating transfers	314,490	204,719	109,771
Total Cash Receipts	$ 738,804	$ 610,595	$ 128,209
EXPENDITURES			
Operations and maintenance	$ 400	$ 500	$ (100)
Food service operations	695,010	769,343	(74,333)
Total Expenditures	$ 695,410	$ 769,843	$ (74,433)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 43,394		
UNENCUMBERED CASH - BEGINNING	159,248		
UNENCUMBERED CASH - ENDING	$ 202,642		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Reimbursements	$ 425	$ -	$ 425
State aid	3,399	7,125	(3,726)
Operating transfers	24,212	8,212	16,000
Total Cash Receipts	$ 28,036	$ 15,337	$ 12,699
EXPENDITURES			
Instructional support staff	$ 28,627	$ 40,000	$ (11,373)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (591)		
UNENCUMBERED CASH - BEGINNING	24,663		
UNENCUMBERED CASH - ENDING	$ 24,072		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other	$ 544	$ -	$ 544
Operating transfers	1,736,823	1,419,784	317,039
Total Cash Receipts	$ 1,737,367	$ 1,419,784	$ 317,583
EXPENDITURES			
Instruction	$ 1,522,727	$ 1,625,000	$ (102,273)
Food service operations	103,243	395,706	(292,463)
Total Expenditures	$ 1,625,970	$ 2,020,706	$ (394,736)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 111,397		
UNENCUMBERED CASH - BEGINNING	600,922		
UNENCUMBERED CASH - ENDING	$ 712,319		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources - Other	$ 43,661	$ 36,000	$ 7,661
State aid	6,438	6,337	101
Operating transfers	294,571	212,571	82,000
Total Cash Receipts	$ 344,670	$ 254,908	$ 89,762
EXPENDITURES			
Instruction	$ 321,714	$ 320,030	$ 1,684
Student transportation	22,818	37,421	(14,603)
Total Expenditures	$ 344,532	$ 357,451	$ (12,919)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 138		
UNENCUMBERED CASH - BEGINNING	102,543		
UNENCUMBERED CASH - ENDING	$ 102,681		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 26,402	$ -	$ 26,402
State aid	8,672	-	8,672
Local sources - other	63,027	200,000	(136,973)
Total Cash Receipts	$ 98,101	$ 200,000	$ (101,899)
EXPENDITURES			
Instruction	$ 41,042	$ 205,256	$ (164,214)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 57,059		
UNENCUMBERED CASH - BEGINNING	5,256		
UNENCUMBERED CASH - ENDING	$ 62,315		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 610,449	$ 680,428	$ (69,979)
EXPENDITURES			
Instruction	378,479	$ 421,865	$ (43,386)
Student support services	30,523	34,021	(3,498)
Instructional support staff	12,209	13,609	(1,400)
General administration	18,313	20,413	(2,100)
School administration	54,940	61,239	(6,299)
Operations and maintenance	48,836	13,609	35,227
Student transportation	30,522	54,434	(23,912)
Central services	12,209	34,021	(21,812)
Food service operations	24,418	27,217	(2,799)
Total Expenditures	$ 610,449	$ 680,428	$ (69,979)
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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 18,823	$ 32,268	$ (13,445)
EXPENDITURES			
Instruction	$ 18,823	$ 32,268	$ (13,445)
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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 2,149,288	$ 1,935,824	$ 213,464
EXPENDITURES			
Instruction	$ 1,923,523	$ 2,021,714	$ (98,191)
Student support services	183,273	113,660	69,613
Total Expenditures	$ 2,106,796	$ 2,135,374	$ (28,578)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 42,492		
UNENCUMBERED CASH - BEGINNING	199,550		
UNENCUMBERED CASH - ENDING	$ 242,042		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 197,617	$ 194,267	$ 3,350
Delinquent tax	4,342	3,452	890
Motor vehicle tax	20,243	18,274	1,969
RV tax	573	510	63
Commercial vehicle tax	731	648	83
Total Cash Receipts	$ 223,506	$ 217,151	$ 6,355
EXPENDITURES			
Community Service Operations	$ 211,546	$ 280,300	$ (68,754)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,960		
UNENCUMBERED CASH - BEGINNING	64,133		
UNENCUMBERED CASH - ENDING	$ 76,093		

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, 2025

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 852,279	$ 829,946	$ 22,333
Delinquent tax	21,401	16,726	4,675
Interest on idle funds	4,444	-	4,444
Motor vehicle tax	97,351	90,225	7,126
RV tax	2,830	2,515	315
Commercial vehicle tax	3,577	3,196	381
Total Cash Receipts	$ 981,882	$ 942,608	$ 39,274
EXPENDITURES			
Debt service	$ 730,204	$ 730,204	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 251,678		
UNENCUMBERED CASH - BEGINNING	1,164,149		
UNENCUMBERED CASH - ENDING	$ 1,415,827		

USD 287 - WEST FRANKLIN
Pomona, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2025

	Contingency Reserve	Textbook Rental	Title I	Title IV-A	Title IIA Teacher Quality	Bond Construction	W.F.D. Contingency Reserve
RECEIPTS							
Federal grants	$ -	$ -	$ 123,192	$ 15,472	$ 29,595	$ -	$ -
Miscellaneous revenues	-	17,205	-	-	-	-	1,470
Operating transfers	-	35,000	-	-	-	-	-
Total Receipts	$ -	$ 52,205	$ 123,192	$ 15,472	$ 29,595	$ -	$ 1,470
EXPENDITURES							
Instruction	$ -	$ 51,199	$ 123,192	$ 15,466	$ 29,595	$ -	$ 1,470
Student support services	-	-	-	6	-	-	-
Total Expenditures	$ -	$ 51,199	$ 123,192	$ 15,472	$ 29,595	$ -	$ 1,470
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,006	$ -	$ -	$ -	$ -	$ -
UNENCUMBERED CASH - BEGINNING	646,026	55,694	-	-	-	764	-
UNENCUMBERED CASH - ENDING	$ 646,026	$ 56,700	$ -	$ -	$ -	$ 764	$ -

USD 287 - WEST FRANKLIN
Pomona, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disbursements	Balance June 30, 2025
Student Organization Funds				
Scholarships	$ 521,921	$ 16,929	$ 8,600	$ 530,250
West Franklin High School				
Class of 2028	1,267	6,866	5,796	2,337
Class of 2025	2,716	6,846	9,562	-
Class of 2026	165	7,209	4,087	3,287
Class of 2027	165	1,327	371	1,121
Dance	1,456	-	-	1,456
Falcon Cheer	3,495	10,594	4,514	9,575
FHA (FCCLA)	10,982	2,926	2,674	11,234
FBLA	7,058	2,506	4,259	5,305
FBLA - Concessions	3,281	33,364	33,667	2,978
National Honor Society	95	100	39	156
Play	2,059	2,119	1,892	2,286
Forensics	137	708	631	214
Scholar Bowl	17	-	-	17
Kays	5,893	9,668	4,458	11,103
FFA Advisory Scholarship	115	-	-	115
FFA	7,169	19,173	23,643	2,699
STUCO	934	8,579	1,995	7,518
Williamsburg Schools				
Fundraising	4,718	8,465	8,369	4,814
Total Agency Funds	$ 573,643	$ 137,379	$ 114,557	$ 596,465

USD 287 - WEST FRANKLIN
Pomona, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2025
Gate Receipts						
West Franklin High School athletics	$ 34,533	$ 73,264	$ 77,115	$ 30,682	$ -	$ 30,682
School Projects						
West Franklin High School						
Lunches	$ -	$ 16,162	$ 16,162	$ -	$ -	$ -
Horticulture	1,910	-	1,910	-	-	-
MS Yearbook	720	-	720	-	-	-
School Publications	2,334	1,987	1,474	2,847	-	2,847
Band	3,375	863	2,654	1,584	-	1,584
Band Equipment Rental	4,070	1,045	1,425	3,690	-	3,690
Music Trip	-	20	-	20	-	20
VoAg Shop	1,062	3,225	3,609	678	-	678
Wood Shop	546	8,920	9,344	122	-	122
Interrelated Room	787	1,844	1,568	1,063	-	1,063
Art	1,952	2,820	1,459	3,313	-	3,313
Culinary	230	2,955	2,446	739	-	739
Vending Machine	16	2,383	2,395	4	-	4
Math Day	40	-	40	-	-	-
Teachers	288	773	801	260	-	260
Textbook	-	615	615	-	-	-
Education Club	2,063	8,776	8,999	1,840	-	1,840
Technology fee	-	445	445	-	-	-
Library	1,504	61	19	1,546	-	1,546
Falcon Fund	933	-	933	-	-	-
Student Aid	110	28	100	38	-	38
Grants and Memorial Funds	5,435	1,266	-	6,701	-	6,701

(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, 2025

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2025
Appanoose Grade School						
Lunches	$ -	$ 7,433	$ 7,135	$ 298	$ -	$ 298
Yearbook	5,472	5,080	3,625	6,927	-	6,927
Educational	(47)	11,659	10,040	1,572	-	1,572
Enrichment Tier II Services	1,495	-	-	1,495	-	1,495
Literacy	301	-	-	301	-	301
Instrumental Music	644	205	-	849	-	849
PE	421	205	-	626	-	626
Reading Program	400	-	-	400	-	400
Student Needs	371	-	-	371	-	371
Mills/Tefft Book Fund	1,287	500	-	1,787	-	1,787
Petty Cash	-	1,693	1,693	-	-	-
PTO	16	-	-	16	-	16
Veteran's Day	86	-	-	86	-	86
Maddie Smith Memorial Fund	1,411	-	-	1,411	-	1,411
Library	571	569	623	517	-	517
Caring Committee	966	350	553	763	-	763
Williamsburg Schools						
Education	3,418	1,734	1,982	3,170	-	3,170
General Supplies	6	1,400	1,400	6	-	6
Lunch	-	2,931	2,931	-	-	-
Walmart Giving Program Grant	2,144	-	240	1,904	-	1,904
Teachers Flowers	253	-	73	180	-	180
Library	120	-	-	120	-	120
Library - Alumni	50	-	-	50	-	50
School Sign	200	-	-	200	-	200
Special Education School Store	-	44	-	44	-	44
Guided Reading	267	-	-	267	-	267
Subtotal School Projects	$ 47,227	$ 87,991	$ 87,413	$ 47,805	$ -	$ 47,805
Total District Activity Funds	$ 81,760	$ 161,255	$ 164,528	$ 78,487	$ -	$ 78,487