USD 287 - WEST FRANKLIN

Pomona, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 287 - WEST FRANKLIN
Pomona, Kansas
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November 5, 2024

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, 2024 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, 2024, 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, 2024, 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 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.

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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, 2024

	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	$ -	$ -	$ 6,392,836	$ 6,392,836	$ -	$ -	$ -
Supplemental General	148,174	-	2,051,535	2,061,759	137,950	-	137,950
Special Purpose Funds							
Capital Outlay	840,020	-	1,000,606	1,041,517	799,109	-	799,109
Driver Training	43,222	-	58,013	62,248	38,987	-	38,987
Food Service	131,541	-	666,203	638,496	159,248	-	159,248
Professional Development	28,400	-	16,403	20,140	24,663	-	24,663
Special Education	606,884	-	1,479,526	1,485,488	600,922	-	600,922
Career and Postsecondary Education	55,046	-	428,420	380,923	102,543	-	102,543
Gifts and Grants	35,948	-	124,948	155,640	5,256	-	5,256
KPERS Special Contribution	-	-	635,914	635,914	-	-	-
Preschool-Aged At-Risk	-	-	25,105	25,105	-	-	-
At-Risk (K-12)	202,765	-	2,126,251	2,129,466	199,550	-	199,550
Recreation Commission	74,087	-	191,448	201,402	64,133	-	64,133
District Activity Funds	92,241	-	158,327	168,808	81,760	-	81,760
W.F.D. Contingency Reserve	-	-	2,035	2,035	-	-	-
Carl Perkins	-	-	3,437	3,437	-	-	-
Contingency Reserve Fund	646,026	-	-	-	646,026	-	646,026
ESSER	(83,193)	-	141,374	58,181	-	-	-
Textbook Rental Fund	37,242	-	19,051	599	55,694	-	55,694
Title I	-	-	110,437	110,437	-	-	-
Title IV-A	-	-	15,848	15,848	-	-	-
Title IIA - Teacher Quality	-	-	24,659	24,659	-	-	-
Virtual Education	300	-	3,950	4,250	-	-	-
Bond and Interest Fund	944,430	-	934,563	714,844	1,164,149	-	1,164,149
Capital Project Fund - Bond Construction	764	-	-	-	764	-	764
Total Reporting Entity (Excluding Agency Funds)	$ 3,803,897	$ -	$ 16,610,889	$ 16,334,032	$ 4,080,754	$ -	$ 4,080,754

Composition of Cash	
Checking Accounts	$ 4,520,742
Savings Accounts	18,618
Certificates of Deposit	116,067
Total Cash	$ 4,655,427
Less: Agency funds per Schedule 3	(574,673)
Total Reporting Entity (Excluding Agency Funds)	$ 4,080,754

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

STATEMENT

USD 287 - WEST FRANKLIN
Pomona, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2024

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 $26,331 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. 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.

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, 2024.

At June 30, 2024, the carrying amount of the District's cash and certificates was $4,655,427. The bank balance was $5,162,664. 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, $468,033 was secured by FDIC insurance and the remaining balance was collateralized by bank pledged securities with a fair market value of $4,999,746.

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 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 13.88% and 13.11% respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $635,914 for the year ended June 30, 2024.

Net Pension Liability: At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $6,137,582. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 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 2023. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Virtual Education	K.S.A. 72-6428	$ 3,950
General	Capital Outlay	K.S.A. 72-6428	208,632
General	Driver Ed	K.S.A. 72-6428	50,448
General	Food Service	K.S.A. 72-6428	61,673
General	Professional Development	K.S.A. 72-6428	11,001
General	Special Education	K.S.A. 72-6428	1,364,874
General	Career and Postsecondary Education	K.S.A. 72-6428	391,956
General	At-Risk (K-12)	K.S.A. 72-6428	25,105
General	At-Risk (Preschool)	K.S.A. 72-6428	1,563,494
Supplemental	Food Service	K.S.A. 72-6425	183,447
Supplemental	Special Education	K.S.A. 72-6425	114,652
Supplemental	At-Risk (K-12)	K.S.A. 72-6425	562,757
	Total Transfers		$ 4,541,989

Note 10: Subsequent Events

The District evaluated subsequent events through November 5, 2024, 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	$ 2,830,000	$ -	$ 315,000	$ 2,515,000	$ 99,043
Series 2021 Refunding	.40-2.80%	09/01/2021	9,915,000	09/01/2040	9,805,000	-	100,000	9,705,000	200,801
Total Bonds					$ 12,635,000	$ -	$ 415,000	$ 12,220,000	$ 299,844
Capital Leases									
Ball Field Lights Loan (Refinanced)	3.50%	10/21/2020	$ 326,413	10/21/2028	$ 231,023	$ -	$ 39,411	$ 191,612	$ 7,478
Total Long-Term Debt					$ 12,866,023	$ -	$ 454,411	$ 12,411,612	$ 307,322

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

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2049	Total
Principal										
Series 2018	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,515,000	$ -	$ 2,515,000
Series 2021 Refunding	440,000	450,000	465,000	475,000	490,000	2,700,000	3,215,000	1,470,000	-	9,705,000
Ball Field Lights Loan (Refinanced)	40,833	42,286	43,787	45,341	19,365	-	-	-	-	191,612
Interest										
Series 2018	91,168	91,168	91,168	91,168	91,168	455,840	455,840	321,806	-	1,689,326
Series 2021 Refunding	199,036	195,358	190,546	184,785	178,023	752,387	425,715	41,580	-	2,167,430
Ball Field Lights Loan (Refinanced)	6,057	4,606	3,099	1,546	171	-	-	-	-	15,479
Total Principal and Interest	$ 777,094	$ 783,418	$ 793,600	$ 797,840	$ 778,727	$ 3,908,227	$ 4,096,555	$ 4,348,386	$ -	$ 16,283,847

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

USD 287 - WEST FRANKLIN
Pomona, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2024

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	$ 6,635,106	$ (268,601)	$ 26,331	$ 6,392,836	$ 6,392,836	$ -
Supplemental General	2,115,986	(54,227)	-	2,061,759	2,061,759	-
Special Purpose Funds						
Capital Outlay	1,509,219	-	-	1,509,219	1,041,517	(467,702)
Driver Training	76,640	-	-	76,640	62,248	(14,392)
Food Service	806,573	-	-	806,573	638,496	(168,077)
Professional Development	32,400	-	-	32,400	20,140	(12,260)
Special Education	1,731,515	-	-	1,731,515	1,485,488	(246,027)
Career and Postsecondary Education	463,339	-	-	463,339	380,923	(82,416)
Gifts and Grants	185,000	-	-	185,000	155,640	(29,360)
KPERS Special Contribution	720,298	-	-	720,298	635,914	(84,384)
Preschool-Aged At-Risk	48,460	-	-	48,460	25,105	(23,355)
At-Risk (K-12)	2,273,843	-	-	2,273,843	2,129,466	(144,377)
Recreation Commission	246,571	-	-	246,571	201,402	(45,169)
Virtual Education	20,000	-	-	20,000	4,250	(15,750)
Bond and Interest Fund	714,844	-	-	714,844	714,844	-
Total of all Funds	$ 17,579,794	$ (322,828)	$ 26,331	$ 17,283,297	$ 15,950,028	$ (1,333,269)

USD 287 - WEST FRANKLIN
Pomona, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State Foundation Aid	$ 5,518,432	$ 5,625,127	$ (106,695)
Special Ed Aid	848,073	1,009,979	(161,906)
Local Sources			
Reimbursements	26,331	-	26,331
Total Cash Receipts	$ 6,392,836	$ 6,635,106	$ (242,270)
EXPENDITURES			
Instruction	$ 1,631,346	$ 1,945,763	$ (314,417)
Student support services	89,706	98,906	(9,200)
Instructional support staff	11,313	44,521	(33,208)
General administration	68,648	101,500	(32,852)
School administration	47,830	75,223	(27,393)
Operations and maintenance	525,053	841,097	(316,044)
Student transportation	337,807	569,954	(232,147)
Operating transfers	3,681,133	2,958,142	722,991
Adjustment to comply with legal maximum	-	(268,601)	268,601
Adjustments for qualifying budget credits	-	26,331	(26,331)
Total Expenditures	$ 6,392,836	$ 6,392,836	$ -
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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 1,141,986	$ 1,210,697	$ (68,711)
Delinquent tax	25,376	21,552	3,824
Motor vehicle tax	122,845	115,680	7,165
RV tax	3,317	2,784	533
Commercial vehicle tax	4,850	4,381	469
State aid/grants	753,161	772,970	(19,809)
Total Cash Receipts	$ 2,051,535	$ 2,128,064	$ (76,529)
EXPENDITURES			
Instruction	$ 156,585	$ 29,778	$ 126,807
Student support services	98	9,736	(9,638)
Instructional support staff	128,928	138,463	(9,535)
General administration	195,920	210,570	(14,650)
School administration	548,315	593,102	(44,787)
Operations and maintenance	10,945	40,226	(29,281)
Student transportation	13	-	13
Central services	160,099	169,028	(8,929)
Operating transfers	860,856	925,083	(64,227)
Adjustment to comply with legal maximum	-	(54,227)	54,227
Total Expenditures	$ 2,061,759	$ 2,061,759	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,224)		
UNENCUMBERED CASH - BEGINNING	148,174		
UNENCUMBERED CASH - ENDING	$ 137,950		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 512,818	$ 490,017	$ 22,801
Delinquent tax	11,571	9,860	1,711
Motor vehicle tax	55,905	53,804	2,101
RV tax	1,540	1,296	244
Commercial vehicle tax	2,227	2,037	190
Federal Grants	13,529	-	13,529
State Aid/Grants	112,054	112,185	(131)
Local Sources - Other	31,047	-	31,047
County Sources - Other	5,715	-	5,715
Interest Income	45,568	-	45,568
Operating transfers	208,632	-	208,632
Total Cash Receipts	$ 1,000,606	$ 669,199	$ 331,407
EXPENDITURES			
Instruction	$ 70,422	$ 201,800	$ (131,378)
Operations and maintenance	632,837	902,419	(269,582)
Student transportation	279,387	305,000	(25,613)
Other support services	-	5,000	(5,000)
Facility acquisition and construction services	58,871	95,000	(36,129)
Total Expenditures	$ 1,041,517	$ 1,509,219	$ (467,702)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (40,911)		
UNENCUMBERED CASH - BEGINNING	840,020		
UNENCUMBERED CASH - ENDING	$ 799,109		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources - Other	$ 4,375	$ -	$ 4,375
State Sources - State Safety Aid	3,190	3,970	(780)
Operating transfers	50,448	30,448	20,000
Total Cash Receipts	$ 58,013	$ 34,418	$ 23,595
EXPENDITURES			
Instruction	$ 7,057	$ 9,140	$ (2,083)
Operations and maintenance	55,191	67,500	(12,309)
Total Expenditures	$ 62,248	$ 76,640	$ (14,392)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,235)		
UNENCUMBERED CASH - BEGINNING	43,222		
UNENCUMBERED CASH - ENDING	$ 38,987		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal grants	$ 249,077	$ 261,643	$ (12,566)
State aid/grants	3,138	2,692	446
Local Sources			
Food service	168,868	166,287	2,581
Operating transfers	245,120	244,410	710
Total Cash Receipts	$ 666,203	$ 675,032	$ (8,829)
EXPENDITURES			
Operations and maintenance	$ 375	$ 800	$ (425)
Food service operations	638,121	805,773	(167,652)
Total Expenditures	$ 638,496	$ 806,573	$ (168,077)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 27,707		
UNENCUMBERED CASH - BEGINNING	131,541		
UNENCUMBERED CASH - ENDING	$ 159,248		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Reimbursements	$ 3,090	$ 3,000	$ 90
State aid	2,312	-	2,312
Operating transfers	11,001	1,001	10,000
Total Cash Receipts	$ 16,403	$ 4,001	$ 12,402
EXPENDITURES			
Instructional support staff	$ 20,140	$ 32,400	$ (12,260)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,737)		
UNENCUMBERED CASH - BEGINNING	28,400		
UNENCUMBERED CASH - ENDING	$ 24,663		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 1,479,526	$ 1,124,631	$ 354,895
EXPENDITURES			
Instruction	$ 1,354,108	$ 1,525,000	$ (170,892)
Food service operations	131,380	206,515	(75,135)
Total Expenditures	$ 1,485,488	$ 1,731,515	$ (246,027)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,962)		
UNENCUMBERED CASH - BEGINNING	606,884		
UNENCUMBERED CASH - ENDING	$ 600,922		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources - Other	$ 35,500	$ 10,000	$ 25,500
State aid	964	6,337	(5,373)
Operating transfers	391,956	391,956	-
Total Cash Receipts	$ 428,420	$ 408,293	$ 20,127
EXPENDITURES			
Instruction	$ 369,363	$ 436,268	$ (66,905)
Student transportation	11,560	27,071	(15,511)
Total Expenditures	$ 380,923	$ 463,339	$ (82,416)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 47,497		
UNENCUMBERED CASH - BEGINNING	55,046		
UNENCUMBERED CASH - ENDING	$ 102,543		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 27,172	$ -	$ 27,172
State aid	8,954	-	8,954
Local sources - other	88,822	149,052	(60,230)
Total Cash Receipts	$ 124,948	$ 149,052	$ (24,104)
EXPENDITURES			
Instruction	$ 155,640	$ 185,000	$ (29,360)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (30,692)		
UNENCUMBERED CASH - BEGINNING	35,948		
UNENCUMBERED CASH - ENDING	$ 5,256		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 635,914	$ 720,298	$ (84,384)
EXPENDITURES			
Instruction	381,548	$ 432,179	$ (50,631)
Student support services	44,514	50,421	(5,907)
Instructional support staff	12,718	14,405	(1,687)
General administration	19,078	21,609	(2,531)
School administration	57,232	64,827	(7,595)
Operations and maintenance	44,514	14,406	30,108
Student transportation	38,155	50,421	(12,266)
Central services	12,718	43,218	(30,500)
Food service operations	25,437	28,812	(3,375)
Total Expenditures	$ 635,914	$ 720,298	$ (84,384)
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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other	$ -	$ 18,460	$ (18,460)
Operating transfers	25,105	30,000	(4,895)
Total Cash Receipts	$ 25,105	$ 48,460	$ (23,355)
EXPENDITURES			
Instruction	$ 25,105	$ 48,460	$ (23,355)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 2,126,251	$ 2,071,079	$ 55,172
EXPENDITURES			
Instruction	$ 1,936,218	$ 2,066,087	$ (129,869)
Student support services	193,248	207,756	(14,508)
Total Expenditures	$ 2,129,466	$ 2,273,843	$ (144,377)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,215)		
UNENCUMBERED CASH - BEGINNING	202,765		
UNENCUMBERED CASH - ENDING	$ 199,550		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 166,062	$ 158,451	$ 7,611
Delinquent tax	4,062	3,451	611
Motor vehicle tax	20,006	18,829	1,177
RV tax	539	454	85
Commercial vehicle tax	779	713	66
Total Cash Receipts	$ 191,448	$ 181,898	$ 9,550
EXPENDITURES			
Community Service Operations	$ 201,402	$ 246,571	$ (45,169)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,954)		
UNENCUMBERED CASH - BEGINNING	74,087		
UNENCUMBERED CASH - ENDING	$ 64,133		

USD 287 - WEST FRANKLIN
Pomona, Kansas
VIRTUAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Operating transfers	$ 3,950	$ 19,700	$ (15,750)
EXPENDITURES			
Instruction	$ 4,250	$ 20,000	$ (15,750)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (300)		
UNENCUMBERED CASH - BEGINNING	300.00		
UNENCUMBERED CASH - ENDING	$ -		

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, 2024

	Current Year		
	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	$ 809,355	$ 764,403	$ 44,952
Delinquent tax	19,422	17,186	2,236
Interest on idle funds	3,261	-	3,261
Motor vehicle tax	96,156	93,965	2,191
RV tax	2,689	2,262	427
Commercial vehicle tax	3,680	3,559	121
Total Cash Receipts	$ 934,563	$ 881,375	$ 53,188
EXPENDITURES			
Debt service	$ 714,844	$ 714,844	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 219,719		
UNENCUMBERED CASH - BEGINNING	944,430		
UNENCUMBERED CASH - ENDING	$ 1,164,149		

USD 287 - WEST FRANKLIN
Pomona, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2024

	Carl Perkins	Contingency Reserve	ESSER	Textbook Rental	Title I	Title IV-A	Title IIA Teacher Quality	Bond Construction	W.F.D. Contingency Reserve
RECEIPTS									
Federal grants	$ 3,437	$ -	$ 141,374	$ -	$ 110,437	$ 15,848	$ 24,659	$ -	$ -
Miscellaneous revenues	-	-	-	19,051	-	-	-	-	2,035
Total Receipts	$ 3,437	$ -	$ 141,374	$ 19,051	$ 110,437	$ 15,848	$ 24,659	$ -	$ 2,035
EXPENDITURES									
Instruction	$ 3,437	$ -	$ 1,342	$ 599	$ 110,437	$ 15,848	$ 24,659	$ -	$ 2,035
Student support services	-	-	56,839	-	-	-	-	-	-
Total Expenditures	$ 3,437	$ -	$ 58,181	$ 599	$ 110,437	$ 15,848	$ 24,659	$ -	$ 2,035
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 83,193	$ 18,452	$ -	$ -	$ -	$ -	$ -
UNENCUMBERED CASH - BEGINNING	-	646,026	(83,193)	37,242	-	-	-	764	-
UNENCUMBERED CASH - ENDING	$ -	$ 646,026	$ -	$ 55,694	$ -	$ -	$ -	$ 764	$ -

USD 287 - WEST FRANKLIN
Pomona, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disbursements	Balance June 30, 2024
Student Organization Funds				
Scholarships	$ 517,605	$ 4,316	$ -	$ 521,921
West Franklin High School				
Seniors	383	7,782	6,898	1,267
Juniors	-	8,999	6,283	2,716
Sophomores	-	165	-	165
Freshmen	-	165	-	165
MS Cheer	2,204	-	240	1,964
Dance	1,306	150	-	1,456
Falcon Cheer	4,718	12,219	13,442	3,495
FHA (FCCLA)	9,331	1,730	79	10,982
FBLA	8,035	5,461	6,438	7,058
FBLA - Concessions	2,509	30,529	29,757	3,281
National Honor Society	330	-	235	95
Play	1,852	1,420	1,213	2,059
Forensics	42	693	598	137
Scholar Bowl	17	-	-	17
Kays	4,939	6,218	5,264	5,893
FFA Advisory Scholarship	115	1,000	1,000	115
FFA	7,979	23,543	24,353	7,169
Williamsburg Schools				
Fundraising	4,313	10,893	10,488	4,718
Total Agency Funds	$ 565,678	$ 115,283	$ 106,288	$ 574,673

USD 287 - WEST FRANKLIN
Pomona, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
Gate Receipts						
West Franklin High School athletics	$ 36,061	$ 64,709	$ 66,237	$ 34,533	$ -	$ 34,533
School Projects						
West Franklin High School						
Lunches	$ -	$ 19,834	$ 19,834	$ -	$ -	$ -
Horticulture	2,199	40	329	1,910	-	1,910
MS Yearbook	796	212	288	720	-	720
School Publications	1,748	1,668	1,082	2,334	-	2,334
Band	2,212	4,234	3,071	3,375	-	3,375
Band Equipment Rental	5,083	5,556	6,569	4,070	-	4,070
Music Trip	2,458	1,416	3,874	-	-	-
VoAg Shop	2,111	1,328	2,377	1,062	-	1,062
Wood Shop	291	6,931	6,676	546	-	546
Interrelated Room	565	1,599	1,377	787	-	787
Art	3,254	2,213	3,515	1,952	-	1,952
Culinary	66	1,862	1,698	230	-	230
Vending Machine	653	1,838	2,475	16	-	16
Math Day	40	-	-	40	-	40
Teachers	257	475	444	288	-	288
Textbook	-	600	600	-	-	-
Prom	3,344	-	3,344	-	-	-
Education Club	3,045	7,362	8,344	2,063	-	2,063
Technology fee	-	402	402	-	-	-
Library	1,518	77	91	1,504	-	1,504
Falcon Fund	840	1,955	1,862	933	-	933
Student Aid	3,199	35	3,124	110	-	110
Grants and Memorial Funds	5,435	-	-	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, 2024

	Beginning Unencumbered Cash	Cash Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2022
Appanoose Grade School						
Lunches	$ -	$ 7,970	$ 7,970	$ -	$ -	$ -
Yearbook	3,451	4,887	2,866	5,472	-	5,472
Educational	26	11,916	11,989	(47)	-	(47)
Enrichment Tier II Services	1,495	-	-	1,495	-	1,495
Literacy	301	-	-	301	-	301
Instrumental Music	444	200	-	644	-	644
PE	221	200	-	421	-	421
Reading Program	400	-	-	400	-	400
Student Needs	331	40	-	371	-	371
Mills/Tefft Book Fund	787	500	-	1,287	-	1,287
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	603	646	678	571	-	571
Caring Committee	792	500	326	966	-	966
Williamsburg Schools						
Education	3,439	2,216	2,237	3,418	-	3,418
General Supplies	6	1,000	1,000	6	-	6
Lunch	-	2,190	2,190	-	-	-
Walmart Giving Program Grant	2,237	-	93	2,144	-	2,144
Teachers Flowers	406	-	153	253	-	253
Library	97	23	-	120	-	120
Library - Alumni	50	-	-	50	-	50
School Sign	200	-	-	200	-	200
Guided Reading	267	-	-	267	-	267
Subtotal School Projects	$ 56,180	$ 93,618	$ 102,571	$ 47,227	$ -	$ 47,227
Total District Activity Funds	$ 92,241	$ 158,327	$ 168,808	$ 81,760	$ -	$ 81,760