

**UNIFIED SCHOOL DISTRICT NO. 287**

**Pomona, Kansas**

**Financial Statements**

**For the Year Ended June 30, 2018**

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UNIFIED SCHOOL DISTRICT NO. 287  
Pomona, Kansas  
Financial Statements  
For the Year Ended June 30, 2018

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MIZE & HOUSER  
& COMPANY P.A.

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 287  
Pomona, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 287, Pomona, Kansas (the District), as of and for the year ended June 30, 2018, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### *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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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, 2018, 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 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, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### *Report on 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 receipts and expenditures-actual and budget, summary of regulatory receipts and disbursements-agency funds, and the schedule of regulatory receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statements, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

### *Other Matter*

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated November 16, 2017. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statements. The 2017 comparative information was subjected to auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statements or to the 2017 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 2017 comparative information is fairly presented in all material respects in relation to the 2017 basic financial statements as a whole, on the basis of accounting described in Note 1.

*Mike Houser & Company PA*

Certified Public Accountants

Lawrence, KS  
December 12, 2018

UNIFIED SCHOOL DISTRICT NO. 287  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

<u>Funds</u>	Beginning Unencumbered Cash <u>Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash <u>Balance</u>	Add Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
Governmental Fund Types:							
General Funds							
General	\$ -	\$ -	\$ 5,093,892	\$ 5,093,892	\$ -	\$ -	\$ -
Supplemental General	147,040	-	1,718,030	1,724,711	140,359	-	140,359
Special Purpose Funds							
Vocational Education	83,265	-	343,114	308,983	117,396	-	117,396
Special Education	459,841	-	1,194,245	1,244,128	409,958	-	409,958
Driver Training	28,812	-	16,031	5,511	39,332	-	39,332
Food Service	45,992	-	482,041	481,771	46,262	-	46,262
Capital Outlay	1,210,330	-	682,315	813,780	1,078,865	-	1,078,865
At-Risk (K-12)	173,385	-	1,482,363	1,480,752	174,996	-	174,996
At-Risk (4 year old)	-	-	32,048	32,048	-	-	-
Virtual Education	8,060	-	-	-	8,060	-	8,060
Professional Development	50,791	-	1,565	8,323	44,033	-	44,033
Gifts and Grants	21,136	-	14,424	16,065	19,495	-	19,495
KPERS Special Retirement Contribution	-	-	506,653	506,653	-	-	-
Recreation Commission	6,191	-	144,209	101,122	49,278	-	49,278
Contingency Reserve	639,464	-	-	-	639,464	-	639,464
Textbook Rental	93,514	-	85,850	84,827	94,537	-	94,537
Federal	-	-	139,454	139,454	-	-	-
District Activities	114,815	-	149,846	163,542	101,234	-	101,234
<b>Total</b>	<b>\$ 3,082,636</b>	<b>\$ -</b>	<b>\$ 12,086,080</b>	<b>\$ 12,205,562</b>	<b>\$ 2,963,269</b>	<b>\$ -</b>	<b>\$ 2,963,269</b>

Composition of Cash:

Capitol Federal		
Savings Accounts	\$ 1,976	
Certificate of Deposit	98,871	100,847
American Fidelity		
Savings Accounts		3,301
Kansas State Bank		
Savings Account	\$ 666	
Certificate of Deposit	9,900	10,566
Garnett State Savings Bank		
Checking Accounts	\$ 2,986,906	
Money Market	19,773	
Certificate of Deposit	279,935	3,286,614
Bank of the West		
Savings Account	\$ 2,044	
Certificate of Deposit	81,500	83,544
Peoples Bank		
Savings Account	\$ 568	
Certificate of Deposit	10,000	10,568
Total Cash		3,495,440
Less: Agency Funds per Schedule 3		[532,171]
Total Reporting Entity (Excluding Agency Funds)		\$ 2,963,269

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

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2018

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

USD No. 287 is a municipal corporation governed by an elected seven-member board. These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Reimbursed Expenses

Expenditures in the amount of \$18,290 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments 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 statements 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.

Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, and 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 municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2018

NOTE 1 - Summary of Significant Accounting Policies - (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended June 30, 2018:

Governmental 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 regulatory receipt sources (other than Capital Projects and tax levies for long-term debt) that are intended for specified purposes.

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organization fund, etc.).

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), principal and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended June 30, 2018 was not amended.

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.



UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2018

NOTE 1 - Summary of Significant Accounting Policies - (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized which 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Textbook Rental  
Contingency Reserve

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

NOTE 2 - Deposits and Investments

*Deposits.* K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

*Investments.* K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. As of June 30, 2018, the District held no investments.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods".

At June 30, 2018, the District's carrying amount of deposits was \$3,495,440 and the bank balance was \$3,517,444. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$459,026 was covered by federal depository insurance, \$3,058,418 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2018

NOTE 3 – In-Substance Receipt in Transit

The District received \$300,894 in General State Aid and \$66,380 in Supplemental General State Aid subsequent to June 30, 2018 and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

NOTE 4 - Capital Lease

Subsequent to the District's year end, the District entered into a lease on August 13, 2018, to finance a lighting system with a principal amount of \$385,620. Repayment of the lease is scheduled to begin August 13, 2019 with annual payments ending on August 13, 2028. The interest rate on the lease was 4.95%.

NOTE 5 – Long-Term Debt

Subsequent to the District's year end, the District issued Series 2018 General Obligation School Building Bonds in the amount of \$13,000,000 on August 1, 2018. The 2018 bonds were issued to fund the cost to acquire, construct, equip and furnish various additions, renovations and improvements to District sites and buildings. The bonds have an interest rate of 3.00% to 5.00% with a final maturity of September 1, 2043. This amount is not recorded in these financial statements.

NOTE 6 - Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-6478	\$ 1,161,451
General	Food Service	K.S.A. 72-6478	174,090
General	At Risk (K-12)	K.S.A. 72-6478	1,158,917
General	Driver Training	K.S.A. 72-6478	11,260
General	Vocational Education	K.S.A. 72-6478	64,733
General	Textbook Rental	K.S.A. 72-6478	70,000
General	At Risk (4 year old)	K.S.A. 72-6478	32,048
Supplemental General	At Risk (K-12)	K.S.A. 72-6478	323,446
Supplemental General	Special Education	K.S.A. 72-6478	27,952
Supplemental General	Vocational Education	K.S.A. 72-6478	<u>275,522</u>
Total			<u>\$ 3,299,419</u>

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2018

NOTE 7 - Defined Benefit Pension Plan

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

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

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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ended June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitution for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year.

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 \$506,653 for the year ended June 30, 2018.

*Net Pension Liability.* At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$6,004,809. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2018

NOTE 8 – Compensated Absences

Non-teaching personnel working a twelve month contract are granted two weeks of paid vacation after the first year of service, for the first five years of service. After five years, the twelve month employees are granted three weeks of paid vacation. After ten years of service, the twelve month employees are granted four weeks of paid vacation. As of June 30, 2018 the liability for accumulated vacation time was \$151,445. If employees are terminated or resign, vacation time earned but not used is paid.

NOTE 9 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10 - Commitments and Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on these financial statements of the District.

NOTE 11 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 government 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 government under this program.

UNIFIED SCHOOL DISTRICT NO. 287  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over [Under]</u>
Governmental Type Funds:						
General Funds						
General	\$ 5,253,261	\$ [177,659]	\$ 18,290	\$ 5,093,892	\$ 5,093,892	\$ -
Supplemental General	1,757,174	[32,463]	-	1,724,711	1,724,711	-
Special Purpose Funds:						
Vocational Education	438,721	-	-	438,721	308,983	129,738
Special Education	1,338,233	-	-	1,338,233	1,244,128	94,105
Driver Training	42,172	-	-	42,172	5,511	36,661
Food Service	579,020	-	-	579,020	481,771	97,249
Capital Outlay	1,703,519	-	-	1,703,519	813,780	889,739
At-Risk (K-12)	1,562,769	-	-	1,562,769	1,480,752	82,017
At-Risk (4 year old)	41,048	-	-	41,048	32,048	9,000
Virtual Education	8,060	-	-	8,060	-	8,060
Professional Development	51,791	-	-	51,791	8,323	43,468
Gifts and Grants	61,136	-	-	61,136	16,065	45,071
KPERs Special Retirement						
Contribution	648,215	-	-	648,215	506,653	141,562
Recreation Commission	145,805	-	-	145,805	101,122	44,683
Federal	136,248	-	-	136,248	139,454	[3,206]

UNIFIED SCHOOL DISTRICT NO. 287  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal grants	\$ 8,620	\$ 7,561	\$ -	\$ 7,561
State aid/grants	5,102,073	5,068,041	5,253,261	[185,220]
Reimbursements	7,807	18,290	-	18,290
Total Receipts	<u>5,118,500</u>	<u>5,093,892</u>	<u>\$ 5,253,261</u>	<u>\$ [159,369]</u>
Expenditures				
Instruction	1,874,318	1,709,683	\$ 1,998,492	\$ 288,809
Student support services	2,124	1,162	3,000	1,838
Instructional support services	10,817	13,459	34,594	21,135
General administration	55,646	53,121	87,000	33,879
School administration	49,246	44,343	61,659	17,316
Operations and maintenance	382,317	393,271	554,204	160,933
Transportation	309,247	206,354	353,479	147,125
Transfers out	2,434,785	2,672,499	2,160,833	[511,666]
Adjustments to comply with legal max	-	-	[177,659]	[177,659]
Adjustments for qualifying budget credits	-	-	18,290	18,290
Total Expenditures	<u>5,118,500</u>	<u>5,093,892</u>	<u>\$ 5,093,892</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 932,925	\$ 891,070	\$ 887,198	\$ 3,872
Delinquent taxes	25,448	24,860	54,163	[29,303]
Motor vehicle tax	203,204	157,700	163,655	[5,955]
State aid/grants	679,463	644,400	644,398	2
Total Receipts	<u>1,841,040</u>	<u>1,718,030</u>	<u>\$ 1,749,414</u>	<u>\$ [31,384]</u>
Expenditures				
Instruction	-	78,763	\$ -	\$ [78,763]
Student support services	67,386	43,366	39,810	[3,556]
Instruction support staff	137,078	150,739	170,810	20,071
General administration	157,617	163,556	168,039	4,483
School administration	463,257	483,997	501,869	17,872
Operations and maintenance	28,816	9,252	35,000	25,748
Transportation	56,223	59,540	60,550	1,010
Other support services	89,263	108,578	121,713	13,135
Transfers out	694,360	626,920	659,383	32,463
Adjustments to comply with legal max	-	-	[32,463]	[32,463]
Total Expenditures	<u>1,694,000</u>	<u>1,724,711</u>	<u>\$ 1,724,711</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	147,040	[6,681]		
Unencumbered Cash, Beginning	<u>-</u>	<u>147,040</u>		
Unencumbered Cash, Ending	<u>\$ 147,040</u>	<u>\$ 140,359</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Vocational Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over <u>[Under]</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 316	\$ 2,859	\$ 6,201	\$ [3,342]
Federal aid	-	-	9,000	[9,000]
Transfers in	59,483	340,255	340,255	-
Miscellaneous	50	-	-	-
Total Receipts	<u>59,849</u>	<u>343,114</u>	<u>\$ 355,456</u>	<u>\$ [12,342]</u>
Expenditures				
Instruction	283,218	301,379	\$ 426,550	\$ 125,171
Instruction support staff	-	-	3,000	3,000
Operations and maintenance	-	-	1,600	1,600
Student transportation service	484	7,604	7,571	[33]
Total Expenditures	<u>283,702</u>	<u>308,983</u>	<u>\$ 438,721</u>	<u>\$ 129,738</u>
Receipts Over [Under] Expenditures	[223,853]	34,131		
Unencumbered Cash, Beginning	<u>307,118</u>	<u>83,265</u>		
Unencumbered Cash, Ending	<u>\$ 83,265</u>	<u>\$ 117,396</u>		

See independent auditor's report on the financial statements.



UNIFIED SCHOOL DISTRICT NO. 287  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid	\$ -	\$ 4,842	\$ -	\$ 4,842
Transfers in	<u>1,565,311</u>	<u>1,189,403</u>	<u>878,392</u>	<u>311,011</u>
Total Receipts	<u>1,565,311</u>	<u>1,194,245</u>	<u>\$ 878,392</u>	<u>\$ 315,853</u>
Expenditures				
Instruction	1,121,179	1,151,878	\$ 1,221,380	\$ 69,502
Student support services	24,467	-	-	-
Transportation	<u>85,183</u>	<u>92,250</u>	<u>116,853</u>	<u>24,603</u>
Total Expenditures	<u>1,230,829</u>	<u>1,244,128</u>	<u>\$ 1,338,233</u>	<u>\$ 94,105</u>
Receipts Over [Under] Expenditures	334,482	[49,883]		
Unencumbered Cash, Beginning	<u>125,359</u>	<u>459,841</u>		
Unencumbered Cash, Ending	<u>\$ 459,841</u>	<u>\$ 409,958</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Charges for services	\$ 2,688	\$ 2,851	\$ -	\$ 2,851
Transfers in	-	11,260	11,260	-
State aid/grants	2,048	1,920	2,100	[180]
Total Receipts	<u>4,736</u>	<u>16,031</u>	<u>\$ 13,360</u>	<u>\$ 2,671</u>
Expenditures				
Instruction	5,377	5,308	\$ 5,672	\$ 364
Vehicle operating and maintenance	261	203	36,500	36,297
Total Expenditures	<u>5,638</u>	<u>5,511</u>	<u>\$ 42,172</u>	<u>\$ 36,661</u>
Receipts Over [Under] Expenditures	[902]	10,520		
Unencumbered Cash, Beginning	<u>29,714</u>	<u>28,812</u>		
Unencumbered Cash, Ending	<u>\$ 28,812</u>	<u>\$ 39,332</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid	\$ 206,545	\$ 190,289	\$ 233,640	\$ [43,351]
State aid	3,200	3,217	3,296	[79]
Charges for services	104,304	114,445	127,215	[12,770]
Transfers in	150,741	174,090	168,877	5,213
Total Receipts	<u>464,790</u>	<u>482,041</u>	<u>\$ 533,028</u>	<u>\$ [50,987]</u>
Expenditures				
Food service operation	<u>482,820</u>	<u>481,771</u>	<u>\$ 579,020</u>	<u>\$ 97,249</u>
Total Expenditures	<u>482,820</u>	<u>481,771</u>	<u>\$ 579,020</u>	<u>\$ 97,249</u>
Receipts Over [Under] Expenditures	[18,030]	270		
Unencumbered Cash, Beginning	<u>64,022</u>	<u>45,992</u>		
Unencumbered Cash, Ending	<u>\$ 45,992</u>	<u>\$ 46,262</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 328,279	\$ 342,991	\$ 313,302	\$ 29,689
Delinquent taxes	7,233	7,458	6,772	686
Motor vehicle tax	6,577	61,651	64,746	[3,095]
Federal aid	3,694	3,240	-	3,240
State aid	91,281	94,349	94,386	[37]
Investment income	3,279	3,114	-	3,114
Sale of property	3,000	-	-	-
Miscellaneous	96,931	169,512	13,983	155,529
Transfers in	67,116	-	-	-
Total Receipts	607,390	682,315	\$ 493,189	\$ 189,126
Expenditures				
Instruction	22,356	54,676	\$ 237,905	\$ 183,229
Operations and maintenance	708,541	513,938	884,241	370,303
Transportation	10,146	135,380	482,580	347,200
Other support services	-	-	65,793	65,793
Facility acquisition and construction services	17,227	109,786	33,000	[76,786]
Total Expenditures	758,270	813,780	\$ 1,703,519	\$ 889,739
Receipts Over [Under] Expenditures	[150,880]	[131,465]		
Unencumbered Cash, Beginning	1,361,210	1,210,330		
Unencumbered Cash, Ending	\$ 1,210,330	\$ 1,078,865		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
At Risk (K-12) Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Receipts				
Transfers in	\$ 845,120	\$ 1,482,363	\$ 1,389,384	\$ 92,979
Total Receipts	<u>845,120</u>	<u>1,482,363</u>	<u>\$ 1,389,384</u>	<u>\$ 92,979</u>
Expenditures				
Instruction	1,219,893	1,380,826	\$ 1,381,700	\$ 874
Student support services	40,646	99,926	181,069	81,143
Transportation	81	-	-	-
Total Expenditures	<u>1,260,620</u>	<u>1,480,752</u>	<u>\$ 1,562,769</u>	<u>\$ 82,017</u>
Receipts Over [Under] Expenditures	[415,500]	1,611		
Unencumbered Cash, Beginning	<u>588,885</u>	<u>173,385</u>		
Unencumbered Cash, Ending	<u>\$ 173,385</u>	<u>\$ 174,996</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
At Risk (4 year old) Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid	\$ -	\$ -	\$ 9,000	\$ [9,000]
Transfers in	-	32,048	32,048	-
Total Receipts	-	32,048	\$ 41,048	\$ [9,000]
Expenditures				
Instruction	-	32,048	\$ 41,048	\$ 9,000
Total Expenditures	-	32,048	\$ 41,048	\$ 9,000
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 287  
Virtual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers in	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	-	-
Expenditures				
Instruction	-	-	\$ 8,060	\$ 8,060
Total Expenditures	-	-	\$ 8,060	\$ 8,060
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	8,060	8,060		
Unencumbered Cash, Ending	\$ 8,060	\$ 8,060		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year	Current Year		Variance- Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Receipts				
Transfers in	\$ 41,840	\$ -	\$ -	\$ -
State aid	-	1,229	1,000	229
Miscellaneous	-	336	-	336
Total Receipts	<u>41,840</u>	<u>1,565</u>	<u>\$ 1,000</u>	<u>\$ 565</u>
Expenditures				
Instructional support services	<u>6,154</u>	<u>8,323</u>	<u>\$ 51,791</u>	<u>\$ 43,468</u>
Total Expenditures	<u>6,154</u>	<u>8,323</u>	<u>\$ 51,791</u>	<u>\$ 43,468</u>
Receipts Over [Under] Expenditures	35,686	[6,758]		
Unencumbered Cash, Beginning	<u>15,105</u>	<u>50,791</u>		
Unencumbered Cash, Ending	<u>\$ 50,791</u>	<u>\$ 44,033</u>		



UNIFIED SCHOOL DISTRICT NO. 287  
Gifts and Grants Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid	\$ 36,274	\$ 13,974	\$ -	\$ 13,974
Miscellaneous	1,800	450	40,000	[39,550]
Total Receipts	<u>38,074</u>	<u>14,424</u>	<u>\$ 40,000</u>	<u>\$ [25,576]</u>
Expenditures				
Instruction	<u>37,974</u>	<u>16,065</u>	<u>\$ 61,136</u>	<u>\$ 45,071</u>
Total Expenditures	<u>37,974</u>	<u>16,065</u>	<u>\$ 61,136</u>	<u>\$ 45,071</u>
Receipts Over [Under] Expenditures	100	[1,641]		
Unencumbered Cash, Beginning	<u>21,036</u>	<u>21,136</u>		
Unencumbered Cash, Ending	<u>\$ 21,136</u>	<u>\$ 19,495</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
KPERS Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ -	\$ 506,653	\$ 648,215	\$[141,562]
Transfer in	332,418	-	-	-
Total Receipts	<u>332,418</u>	<u>506,653</u>	<u>\$ 648,215</u>	<u>\$[141,562]</u>
Expenditures				
Instruction	212,747	320,387	\$ 408,375	\$ 87,988
Student support services	6,648	17,872	25,929	8,057
Instructional support services	9,973	15,200	19,446	4,246
General administration	9,973	15,200	19,446	4,246
School administration	33,242	46,796	58,339	11,543
Other support services	6,648	10,133	12,964	2,831
Operations and maintenance	23,269	35,466	45,375	9,909
Student transportation services	16,621	25,333	32,411	7,078
Food service	13,297	20,266	25,930	5,664
Total Expenditures	<u>332,418</u>	<u>506,653</u>	<u>\$ 648,215</u>	<u>\$ 141,562</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Amounts for the Year Ended June 30, 2017)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 114,898	\$ 120,041	\$ 109,692	\$ 10,349
Delinquent taxes	2,513	2,611	2,371	240
Motor vehicle taxes	16,645	21,557	27,551	[5,994]
Total Receipts	<u>134,056</u>	<u>144,209</u>	<u>\$ 139,614</u>	<u>\$ 4,595</u>
Expenditures				
Community service operations	<u>127,865</u>	<u>101,122</u>	<u>\$ 145,805</u>	<u>\$ 44,683</u>
Total Expenditures	<u>127,865</u>	<u>101,122</u>	<u>\$ 145,805</u>	<u>\$ 44,683</u>
Receipts Over [Under] Expenditures	6,191	43,087		
Unencumbered Cash, Beginning	<u>-</u>	<u>6,191</u>		
Unencumbered Cash, Ending	<u>\$ 6,191</u>	<u>\$ 49,278</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
Contingency Reserve Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfers in	\$ 67,116	\$ -
Total Receipts	<u>67,116</u>	<u>-</u>
Expenditures		
Transfer out	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over [Under] Expenditures	67,116	-
Unencumbered Cash, Beginning	<u>572,348</u>	<u>639,464</u>
Unencumbered Cash, Ending	<u>\$ 639,464</u>	<u>\$ 639,464</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 287  
Textbook Rental Fund \*  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Years Ended June 30, 2018 and 2017

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Charges for services	\$ 15,415	\$ 15,850
Transfer in	-	70,000
Total Receipts	<u>15,415</u>	<u>85,850</u>
Expenditures		
Instruction	<u>4,458</u>	<u>84,827</u>
Total Expenditures	<u>4,458</u>	<u>84,827</u>
Receipts Over [Under] Expenditures	10,957	1,023
Unencumbered Cash, Beginning	<u>82,557</u>	<u>93,514</u>
Unencumbered Cash, Ending	<u>\$ 93,514</u>	<u>\$ 94,537</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 287  
Federal Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	<u>Title I</u>	<u>Title II-A</u>	<u>Title IV-A</u>	<u>Carl Perkins</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Receipts							
Federal aid	\$ 109,948	\$ 24,117	\$ 3,263	\$ 2,126	\$ 139,454	\$ 136,248	\$ 3,206
Total Receipts	<u>109,948</u>	<u>24,117</u>	<u>3,263</u>	<u>2,126</u>	<u>139,454</u>	<u>\$ 136,248</u>	<u>\$ 3,206</u>
Expenditures							
Instruction	109,948	24,117	-	2,126	136,191	\$ 129,594	\$ [6,597]
Student support services	-	-	3,263	-	3,263	-	[3,263]
Instructional support services	-	-	-	-	-	6,167	6,167
General administration	-	-	-	-	-	487	487
Total Expenditures	<u>109,948</u>	<u>24,117</u>	<u>3,263</u>	<u>2,126</u>	<u>139,454</u>	<u>\$ 136,248</u>	<u>\$ [3,206]</u>
Receipts Over [Under] Expenditures	-	-	-	-	-	-	-
Unencumbered Cash, Beginning	-	-	-	-	-	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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UNIFIED SCHOOL DISTRICT NO. 287  
Agency Funds  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2018

<u>FUND</u>	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
West Franklin High School				
Seniors	\$ 490	\$ 3,028	\$ 2,703	\$ 815
Dance	2,049	1,644	2,253	1,440
Falcon Cheer	3,467	6,126	6,025	3,568
FHA (FCCLA)	1,846	17,195	15,372	3,669
FBLA	1,203	10,520	9,725	1,998
FBLA - Concessions	2,708	18,593	19,050	2,251
National Honor Society	892	70	171	791
Play	521	665	423	763
Forensics	1,424	520	520	1,424
Scholar Bowl	17	-	-	17
FFA	2,916	11,175	10,701	3,390
Total West Franklin High School Activity Funds	<u>17,533</u>	<u>69,536</u>	<u>66,943</u>	<u>20,126</u>
Williamsburg Schools				
Fund Raising - Cookie Dough	4,993	7,109	12,000	102
1st Grade	68	-	-	68
2nd Grade	74	-	-	74
3rd Grade	83	-	-	83
4th Grade	126	-	-	126
5th Grade	240	-	-	240
Kindergarten	170	-	-	170
Music Club	6	-	-	6
Total Williamsburg School Activity Funds	<u>5,760</u>	<u>7,109</u>	<u>12,000</u>	<u>869</u>
West Franklin Middle School				
Kay Club	2,008	4,205	3,754	2,459
Eighth Grade	1,172	30	1,019	183
Total West Franklin Middle School Activity Funds	<u>3,180</u>	<u>4,235</u>	<u>4,773</u>	<u>2,642</u>
Health Insurance Clearing	-	1,354	1,354	-
Scholarships	507,778	5,068	4,312	508,534
Total	<u>\$ 534,251</u>	<u>\$ 87,302</u>	<u>\$ 89,382</u>	<u>\$ 532,171</u>



UNIFIED SCHOOL DISTRICT NO. 287  
District Activity Funds  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

<u>FUND</u>	Beginning Unencumbered <u>Cash Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
<u>Gate Receipts:</u>							
West Franklin High School Athletics	\$ 18,065	\$ -	\$ 55,199	\$ 50,744	\$ 22,520	\$ -	\$ 22,520
West Franklin Middle School Athletics	22,820	-	13,428	14,018	22,230	-	22,230
<b>Total Gate Receipts</b>	<b>40,885</b>	<b>-</b>	<b>68,627</b>	<b>64,762</b>	<b>44,750</b>	<b>-</b>	<b>44,750</b>
<u>School Projects:</u>							
Appanoose Grade School							
Yearbook	5,449	-	5,416	6,700	4,165	-	4,165
Educational	134	-	3,976	4,027	51	-	51
Beverage	-	-	256	86	170	-	170
Enrichment Tier II Services	635	-	481	148	1,115	-	1,115
Literacy	193	-	-	-	193	-	193
PE	4	-	-	-	4	-	4
Crawford Fund	385	-	-	-	385	-	385
Student Needs	481	-	-	-	481	-	481
Mills/Taft Book Fund	895	-	500	740	655	-	655
Petty Cash	-	-	3,634	3,634	-	-	-
PTO	6,837	-	-	6,735	102	-	102
AR	3	-	-	-	3	-	3
Maddie Smith Memorial Fund	1,411	-	-	-	1,411	-	1,411
Library	843	-	1,100	1,440	503	-	503
Caring Committee	152	-	340	423	69	-	69
<b>Total Appanoose Grade School</b>	<b>17,422</b>	<b>-</b>	<b>15,703</b>	<b>23,933</b>	<b>9,307</b>	<b>-</b>	<b>9,307</b>
West Franklin Middle School							
Yearbook	906	-	540	749	697	-	697
Library	1,267	-	25	422	870	-	870
Revolving Fund	372	-	3,658	3,793	237	-	237
Student Assistance	1,321	-	-	20	1,301	-	1,301
Band	235	-	396	466	165	-	165
Vera Mae Schultz Mental Math	1,401	-	800	171	2,030	-	2,030
Educational	3,275	-	5,331	1,463	7,143	-	7,143
Grants and Memorial Funds	7,653	-	-	716	6,937	-	6,937
<b>Total West Franklin Middle School</b>	<b>16,430</b>	<b>-</b>	<b>10,750</b>	<b>7,800</b>	<b>19,380</b>	<b>-</b>	<b>19,380</b>
West Franklin High School							
Livestock	1,986	-	-	412	1,574	-	1,574
Horticulture	2,052	-	416	821	1,647	-	1,647
Annual	3,977	-	3,546	3,599	3,924	-	3,924
Band	476	-	3,375	3,376	475	-	475
Band Equipment Rental	1,380	-	1,623	1,661	1,322	-	1,322
VoAg Shop	1,187	-	1,272	1,600	859	-	859
Wood Shop	264	-	8,025	8,175	114	-	114
Interrelated Room	250	-	-	-	250	-	250
Art	1,034	-	1,920	1,520	1,434	-	1,434
Adv Computer Applications	800	-	-	-	800	-	800
Culinary	2,792	-	1,342	1,777	2,357	-	2,357
Snack Machine	446	-	956	1,124	278	-	278
Appliance fees	30	-	-	-	30	-	30
Teachers	235	-	126	123	238	-	238
Prom	462	-	7,150	5,880	1,732	-	1,732
Afterprom	3,620	-	6,453	4,970	5,103	-	5,103
Education Club	973	-	4,243	5,016	200	-	200
Library	23	-	7	-	30	-	30
Falcon Fund	1,046	-	988	1,465	569	-	569
Student Aid	4,169	-	5,345	6,192	3,322	-	3,322
<b>Total West Franklin High School</b>	<b>27,182</b>	<b>-</b>	<b>46,787</b>	<b>47,711</b>	<b>26,258</b>	<b>-</b>	<b>26,258</b>

UNIFIED SCHOOL DISTRICT NO. 287  
 District Activity Funds - Continued  
 Schedule of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2018

<u>FUND</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>School Projects - Continued:</u>							
Williamsburg Schools							
Education	\$ 1,159	\$ -	\$ 3,432	\$ 4,529	\$ 62	\$ -	\$ 62
Egg Fund	8	-	-	-	8	-	8
General Supplies	6	-	1,400	1,400	6	-	6
Pop Money	67	-	369	184	252	-	252
WalMart Giving Program Grant	1,799	-	1,500	3,025	274	-	274
Teachers Flowers	124	-	200	98	226	-	226
Library	338	-	40	74	304	-	304
Library - Alumni	297	-	-	-	297	-	297
Guided Reading	29	-	-	-	29	-	29
Family Fun Night	77	-	-	-	77	-	77
Total Williamsburg Schools	<u>3,904</u>	<u>-</u>	<u>6,941</u>	<u>9,310</u>	<u>1,535</u>	<u>-</u>	<u>1,535</u>
Learning Center							
Food Distribution	915	-	-	915	-	-	-
Livestock	6,213	-	-	6,213	-	-	-
Educational	48	-	1,038	1,086	-	-	-
Project Sales	1,687	-	-	1,687	-	-	-
Farm Credit Grant	59	-	-	55	4	-	4
End of Year Trip	70	-	-	70	-	-	-
Total Learning Center	<u>8,992</u>	<u>-</u>	<u>1,038</u>	<u>10,026</u>	<u>4</u>	<u>-</u>	<u>4</u>
Total School Projects	<u>73,930</u>	<u>-</u>	<u>81,219</u>	<u>98,780</u>	<u>56,484</u>	<u>-</u>	<u>56,484</u>
Total District Activity Funds	<u>\$ 114,815</u>	<u>\$ -</u>	<u>\$ 149,846</u>	<u>\$ 163,542</u>	<u>\$ 101,234</u>	<u>\$ -</u>	<u>\$ 101,234</u>