

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended June 30, 2019

...*KL*...

Karlin & Long, LLC
Certified Public Accountants

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UNIFIED SCHOOL DISTRICT NO. 287

Pomona, Kansas

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Karlin & Long, LLC
Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 287, Pomona, Kansas as of and for the year ended June 30, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statement

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; 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 financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' 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 that 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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.

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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 Unified School District No. 287, Pomona, 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 Unified School District No. 287, Pomoma, Kansas as of June 30, 2019 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 Unified School District No. 287, Seneca, Kansas as of June 30, 2019, 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.

Other Matters

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 receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, 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 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 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.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
December 27, 2019

USD #287 POMONA, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory basis
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	\$ 0	\$ 5,216,162	\$ 5,216,162	\$ 0	\$ 36,111	\$ 36,111
Supplemental General	140,359	0	1,684,817	1,705,584	119,592	171,269	290,861
Special Purpose Funds							
Career and Postsecondary Education	117,396	0	295,024	280,642	131,778	8,646	140,424
Special Education	409,958	0	1,160,399	1,305,187	265,170	138	265,308
Driver Education	39,332	0	6,652	5,535	40,449	619	41,068
Food Service	46,262	0	622,506	502,400	166,368	249	166,617
Capital Outlay	1,078,865	0	616,465	769,757	925,573		925,573
Gifts & Grants	19,495	0	78,177	64,365	33,307		33,307
Professional Development	44,033	0	879	8,521	36,391	1,919	38,310
KPERS Special Contribution	0	0	440,833	440,833	0		0
At Risk (K-12)	174,996	0	1,285,166	1,337,748	122,414		122,414
At Risk (4-YR)	0	0	20,825	20,825	0	172	172
Virtual Education	8,060	0	0	8,060	0		0
Recreation Commission	49,278	0	147,245	144,778	51,745		51,745
District Activity Funds	101,230	0	165,034	150,107	116,157		116,157
Contingency Reserve Fund	639,464	0	6,562	0	646,026		646,026
Textbook Rental Fund	94,537	0	16,082	13,977	96,642	8,958	105,600
Title I	0	0	108,428	108,428	0		0
Title IV-A	0	0	14,639	14,639	0		0
Title IIA - Teacher Quality	0	0	21,313	21,313	0		0
Perkins Secondary Program	0	0	2,200	2,200	0	360	360
Bond & Interest Fund	0	0	632,869	282,771	350,098		350,098
Capital Project	0	0	13,267,421	13,267,421	0	12,821,242	12,821,242
Total Reporting Entity	\$ 2,963,265	\$ 0	\$ 25,809,698	\$ 25,671,253	\$ 3,101,710	\$ 13,049,683	\$ 16,151,393
Composition of Cash							
Checking Accounts							\$ 14,453,055
Petty Cash							-
Savings Accounts							540,995
Certificates of Deposit							1,688,614
Total Cash							16,682,664
Agency Funds per Statement 4							531,271
Total Reporting Entity							\$ 16,151,393

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

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

USD No. 287 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) USD No.287 (b) organizations for which USD No. 287 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No. 287 are such that exclusion would cause the reporting entity's financial statements 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

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2019:

Governmental Funds

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

Special Purpose Funds – 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 Funds – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

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, 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

Reimbursed Expenses

Expenditures in the amount of \$ 8,676 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.

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses

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.

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), bond 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 local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 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 publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year 2019.

The statutes permit transferring budgeted amounts between accounts 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

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 when cash is received. Expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the 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 budgeted expenditure authority lapses at year-end.

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

Textbook Rental Fund	Title IV-A Fund
Title IIA Fund	District Activity Funds
Contingency Reserve Fund	Title I Fund
Perkins Secondary Program Fund	

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.

Inventories and Prepaid Expenses

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

Use of Estimates

The process of preparing financial statements 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 statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

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 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.

K.S.A. 12-1675 limits the district's investments 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. The district had no investments during 2017.

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 K.S.A. 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%. All deposits were legally secured at June 30, 2019.

At June 30, 2019, the government's carrying amount of deposits was \$16,670,291 and the bank balance was \$16,592,580. The bank balance was held by Seneca, KS banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (Continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government 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 3 – Defined Benefit Pension Plan

Plan Description – USD 287 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; 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 contributions 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 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 16.38% and 12.01% respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – Defined Benefit Pension Plan (continued)

contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019

Per 2017 Senate Substitute for House Bill 2052m section 37(a), 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 stipulated that repayments of the reduced contributions are to be amortized over twenty years at the level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July of 2017

Per 2017 Senate Substitute for House Bill 2002, section 51(a), a state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019 Section 56(19) of the bill stipulates that repayments of the reduced contributions are to be amortized over twenty years at the level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employers share except for the 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 \$440,833 for the year ended June 30, 2019

Net Pension Liability At June 30, 2019 the District's proportionate share of collective net pension liability reported by KPERS was \$6,597,657. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The Districts proportion of the net pension liability was based on the ratio of the Districts 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, 2018. Since 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 publicly available on the website www.kpers.org or can be obtained as described above.

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – 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 5 – Stewardship, Compliance and Accountability

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

NOTE 6 – Compensated Absences

The District does not compensate employees for unused sick, leave, or vacation.

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 statements.

NOTE 8 – 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 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
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk Fund (K-12)	K.S.A. 72-6428	1,020,701
General Fund	Food Service Fund	K.S.A. 72-6428	143,564
General Fund	Special Education Fund	K.S.A. 72-6428	1,160,399
General Fund	Career and Postsecondary	K.S.A. 72-6428	100,000
General Fund	At-Risk Fund (4 year old)	K.S.A. 72-6425	20,825
Supplemental General Fund	At-Risk Fund (K-12)	K.S.A. 72-6425	264,465
Supplemental General Fund	Food Service Fund	K.S.A. 72-6425	159,329
Supplemental General Fund	Career and Postsecondary	K.S.A. 72-6425	194,383

NOTE 10 – In-Substance Receipt in Transit

The district received \$310,351 subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

NOTE 11 – Subsequent Events

Subsequent events for management's review have been evaluated through December 27, 2019. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Indebtedness

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education.

The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2019, the statutory limit for the district was \$ 6,386,604 thus creating excess indebtedness of \$ 6,613,396. The outstanding bond principal represents 28.50% of the District valuation. The District has received approval from the Kansas State Board of Education to exceed the general bond debt limitation.

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 13 – Capital Project

In August of 2018, the Board of the District approved a construction and improvement project for the District in the amount of \$ 13,000,000.

At year-end, capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Expenditures <u>To Date</u>	Project <u>Authorization</u>
Construction and improvements	\$ 446,179	\$ 13,000,000

UNIFIED SCHOOL DISTRICT NO. 287
Pomona, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 14 - Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2019 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
2018 Issue	3.00-5.00%	9/1/18	\$ 13,000,000	9/1/43	\$ 0	\$ 13,000,000	\$ 0	\$ 13,000,000	\$ 13,000,000	\$ 282,771
Capital Leases:										
Ball Field Lighting Lease	4.95%	8/13/18	385,620	8/13/28	0	385,620	0	385,620	385,620	-
Total Long Term Debt					\$ 0	\$ 13,385,620	\$ 0	\$ 13,385,620	\$ 13,385,620	\$ 282,771
Current maturities of long-term debt for the next five year increments through maturity are as follows:										
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2039	2040-2044	Total
Principal										
General Obligation Bonds	\$ 235,000	\$ 250,000	\$ 270,000	\$ 290,000	\$ 315,000	\$ 1,925,000	\$ 2,525,000	\$ 3,180,000	\$ 4,010,000	\$ 13,000,000
Special Assessment Bonds										0
Certificates of Participation										0
Capital Leases	30,567	32,115	33,741	35,450	37,245	216,502				385,620
Revenue Bonds										0
No-Fund Warrants										0
Temporary Notes										0
Total Principal	265,567	282,115	303,741	325,450	352,245	2,141,502	2,525,000	3,180,000	4,010,000	13,385,620
Interest										
General Obligation Bonds	478,875	466,750	453,750	439,750	424,625	1,868,763	1,467,646	1,002,025	374,755	6,976,939
Special Assessment Bonds										0
Certificates of Participation										0
Capital Leases	19,527	17,979	16,353	14,644	12,849	33,972				115,324
Revenue Bonds										0
No-Fund Warrants										0
Temporary Notes										0
Total Interest	498,402	484,729	470,103	454,394	437,474	1,902,735	1,467,646	1,002,025	374,755	7,092,263
Total Principal and Interest	\$ 763,969	\$ 766,844	\$ 773,844	\$ 779,844	\$ 789,719	\$ 4,044,237	\$ 3,992,646	\$ 4,182,025	\$ 4,384,755	\$ 20,477,883

Unified School District No. 287, Pomona Kansas

Regulatory-Required

Supplementary Information

For the year ended June 30, 2019

USD #287 POMONA, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 5,433,243	\$ (225,757)	\$ 8,676	\$ 5,216,162	\$ 5,216,162	\$ 0
Supplemental General	1,733,867	(28,283)	0	1,705,584	1,705,584	0
Special Purpose Funds						
Vocational Education	402,553	0	0	402,553	280,642	(121,911)
Special Education	1,423,309	0	0	1,423,309	1,305,187	(118,122)
Driver Training	52,412	0	0	52,412	5,535	(46,877)
Food Service	588,908	0	0	588,908	502,400	(86,508)
Capital Outlay	1,575,059	0	0	1,575,059	769,757	(805,302)
Gifts and Grants	99,495	0	0	99,495	64,365	(35,130)
Professional Development	45,283	0	0	45,283	8,521	(36,762)
KPERS Special Contribution	804,311	0	0	804,311	440,833	(363,478)
At-Risk (K-12)	1,377,002	0	0	1,377,002	1,337,748	(39,254)
At-Risk (4 YR)	32,908	0	0	32,908	20,825	(12,083)
Virtual Education	8,060	0	0	8,060	8,060	0
Recreation Commission	186,050	0	0	186,050	144,778	(41,272)
Bond and Interest						
Bond and Interest	303,333	0	0	303,333	282,771	(20,562)

USD #287 POMONA, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants	8,307	7,561	746
State aid/grants	5,199,179	5,425,682	(226,503)
Charges for services			0
Interest income			0
Miscellaneous revenues	8,676		8,676
Operating transfers			0
Total Cash Receipts	<u>5,216,162</u>	<u>5,433,243</u>	<u>(217,081)</u>
EXPENDITURES			
Instruction	2,000,720	2,233,410	(232,690)
Student support services	612	4,000	(3,388)
Instruction support staff	48,120	55,770	(7,650)
General administration	53,018	87,500	(34,482)
School administration	43,630	58,660	(15,030)
Operations and maintenance	398,772	538,630	(139,858)
Student transportation services	225,801	328,086	(102,285)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	2,445,489	2,127,187	318,302
Adjustment to comply with legal max		(225,757)	225,757
Adjustment for qualifying budget credits		8,676	(8,676)
Total Expenditures	<u>5,216,162</u>	<u>\$ 5,216,162</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #287 POMONA, KANSAS
 SUPPLEMENTAL GENERAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 798,741	\$ 838,466	\$ (39,725)
Delinquent tax	24,027	18,116	5,911
Motor vehicle tax	167,258	152,005	15,253
RV tax	4,065	4,636	(571)
Commercial vehicle tax	2,693	8,734	(6,041)
Federal grants			0
State aid/grants	688,033	699,442	(11,409)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>1,684,817</u>	<u>1,721,399</u>	<u>(36,582)</u>
EXPENDITURES			
Instruction	33,063		33,063
Student support services	32,504	53,218	(20,714)
Instruction support staff	159,239	172,365	(13,126)
General administration	169,425	173,114	(3,689)
School administration	507,938	513,294	(5,356)
Operations and maintenance	9,351	31,093	(21,742)
Student transportation services	60,874	61,466	(592)
Central support services	115,013	124,485	(9,472)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	618,177	604,832	13,345
Adjustment to comply with legal max		(28,283)	28,283
Adjustment for qualifying budget credits			0
Total Expenditures	<u>1,705,584</u>	<u>\$ 1,705,584</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(20,767)		
Unencumbered Cash, Beginning	140,359		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 119,592</u>		

USD #287 POMONA, KANSAS
 CAREER AND POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants	641	6,201	(5,560)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>294,383</u>	<u>278,955</u>	<u>15,428</u>
Total Cash Receipts	<u>295,024</u>	<u>285,156</u>	<u>9,868</u>
EXPENDITURES			
Instruction	271,417	387,693	(116,276)
Student support services			0
Instruction support staff		3,000	(3,000)
General administration			0
School administration			0
Operations and maintenance		1,500	(1,500)
Student transportation services	9,225	10,360	(1,135)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>280,642</u>	<u>\$ 402,553</u>	<u>\$ (121,911)</u>
Receipts Over (Under) Expenditures	14,382		
Unencumbered Cash, Beginning	117,396		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 131,778</u>		

USD #287 POMONA, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	1,160,399	1,031,351	129,048
Total Cash Receipts	1,160,399	1,031,351	129,048
EXPENDITURES			
Instruction	1,194,160	1,280,898	(86,738)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	111,027	142,411	(31,384)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	1,305,187	\$ 1,423,309	\$ (118,122)
Receipts Over (Under) Expenditures	(144,788)		
Unencumbered Cash, Beginning	409,958		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 265,170		

USD #287 POMONA, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants	2,352	2,080	272
Charges for services	4,300		4,300
Interest income			0
Miscellaneous revenues			0
Operating transfers		11,000	(11,000)
Total Cash Receipts	<u>6,652</u>	<u>13,080</u>	<u>(6,428)</u>
EXPENDITURES			
Instruction	5,309	5,665	(356)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	226	46,747	(46,521)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>5,535</u>	<u>\$ 52,412</u>	<u>\$ (46,877)</u>
Receipts Over (Under) Expenditures	1,117		
Unencumbered Cash, Beginning	39,332		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 40,449</u>		

USD #287 POMONA, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants	189,237	188,933	304
State aid/grants	3,207	2,708	499
Charges for services	127,021	123,298	3,723
Interest income	148		148
Miscellaneous revenues			0
Operating transfers	<u>302,893</u>	<u>226,707</u>	<u>76,186</u>
Total Cash Receipts	<u>622,506</u>	<u>541,646</u>	<u>80,860</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	195	800	(605)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	502,205	588,108	(85,903)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>502,400</u>	<u>\$ 588,908</u>	<u>\$ (86,508)</u>
Receipts Over (Under) Expenditures	120,106		
Unencumbered Cash, Beginning	46,262		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 166,368</u>		

USD #287 POMONA, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 349,442	\$ 323,956	\$ 25,486
Delinquent tax	8,668	6,995	1,673
Motor vehicle tax	60,694	54,981	5,713
RV tax	1,469	1,677	(208)
Commercial Vehicle tax	1,002	3,159	(2,157)
Federal grants	6,339	3,240	3,099
State aid/grants	102,154	102,186	(32)
Charges for services			0
Interest income	10,452		10,452
Miscellaneous revenues	76,245		76,245
Operating transfers			0
Total Cash Receipts	<u>616,465</u>	<u>496,194</u>	<u>120,271</u>
EXPENDITURES			
Instruction	51,563	220,000	(168,437)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	506,012	882,059	(376,047)
Student transportation services	181,588	320,000	(138,412)
Central support services			0
Other support services		60,000	(60,000)
Food service operations			0
Student activities			0
Facility acquisition and construction services	30,594	93,000	(62,406)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>769,757</u>	<u>\$ 1,575,059</u>	<u>\$ (805,302)</u>
Receipts Over (Under) Expenditures	(153,292)		
Unencumbered Cash, Beginning	1,078,865		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 925,573</u>		

USD #287 POMONA, KANSAS
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants	48,779		48,779
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	29,398	80,000	(50,602)
Operating transfers			0
Total Cash Receipts	<u>78,177</u>	<u>80,000</u>	<u>(1,823)</u>
EXPENDITURES			
Instruction	64,029	99,495	(35,466)
Student transportation services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student support services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities	336		336
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>64,365</u>	<u>\$ 99,495</u>	<u>\$ (35,130)</u>
Receipts Over (Under) Expenditures	13,812		
Unencumbered Cash, Beginning	19,495		
Prior Year Cancelled Encumbrances	<u>0</u>		

Unencumbered Cash, Ending \$ 33,307

Note - The Gifts and Grants fund is exempt from the budget law by K.S.A. 72-8210

USD #287 POMONA, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants	679	1,250	(571)
Charges for services			0
Interest income			0
Miscellaneous revenues	200		200
Operating transfers			0
	<u>879</u>	<u>1,250</u>	<u>(371)</u>
Total Cash Receipts			
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	8,521	45,283	(36,762)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>8,521</u>	<u>45,283</u>	<u>(36,762)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(7,642)		
Unencumbered Cash, Beginning	44,033		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>36,391</u>		

USD #287 POMONA, KANSAS
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants	440,833	804,311	(363,478)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>440,833</u>	<u>804,311</u>	<u>(363,478)</u>
Total Cash Receipts			
EXPENDITURES			
Instruction	277,724	506,716	(228,992)
Student support services	17,633	32,172	(14,539)
Instruction support staff	13,225	24,129	(10,904)
General administration	13,225	24,130	(10,905)
School administration	39,675	72,388	(32,713)
Operations and maintenance	30,858	56,302	(25,444)
Student transportation services	22,042	40,216	(18,174)
Central support services	8,817	16,086	(7,269)
Other support services			0
Food service operations	17,634	32,172	(14,538)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>440,833</u>	<u>\$ 804,311</u>	<u>\$ (363,478)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

USD #287 POMONA, KANSAS
 AT RISK FUND (K-12)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	1,285,166	1,202,006	83,160
Total Cash Receipts	1,285,166	1,202,006	83,160
EXPENDITURES			
Instruction	1,167,555	1,197,806	(30,251)
Student support services	170,193	179,196	(9,003)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	1,337,748	\$ 1,377,002	\$ (39,254)
Receipts Over (Under) Expenditures	(52,582)		
Unencumbered Cash, Beginning	174,996		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 122,414		

USD #287 POMONA, KANSAS
 AT RISK FUND (4 YR)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants		22,908	(22,908)
State aid/grants			0
Charges for services		10,000	(10,000)
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>20,825</u>		<u>20,825</u>
Total Cash Receipts	<u>20,825</u>	<u>32,908</u>	<u>(12,083)</u>
EXPENDITURES			
Instruction	20,825	32,908	(12,083)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>20,825</u>	<u>\$ 32,908</u>	<u>\$ (12,083)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #287 POMONA, KANSAS
 VIRTUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial Vehicle tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES			
Instruction	8,060	8,060	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>8,060</u>	<u>8,060</u>	<u>0</u>
Total Expenditures	<u>8,060</u>	<u>\$ 8,060</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(8,060)		
Unencumbered Cash, Beginning	8,060		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #287 POMONA, KANSAS
 RECREATION COMMISSION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 122,307	\$ 113,389	\$ 8,918
Delinquent tax	2,825	2,449	376
Motor vehicle tax	21,248	19,242	2,006
RV tax	514	587	(73)
Commercial Vehicle tax	351	1,106	(755)
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>147,245</u>	<u>136,773</u>	<u>10,472</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Community Service Operations	144,778	186,050	(41,272)
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>144,778</u>	<u>\$ 186,050</u>	<u>\$ (41,272)</u>
Receipts Over (Under) Expenditures	2,467		
Unencumbered Cash, Beginning	49,278		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 51,745</u>		

USD #287 POMONA, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 623,769	\$ 588,229	\$ 35,540
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Commercial vehicle tax			0
Federal grants			0
State aid/grants	9,100	9,100	0
Charges for services			0
Interest income			0
Miscellaneous revenues		350,000	(350,000)
Operating transfers			0
	<u>632,869</u>	<u>947,329</u>	<u>(314,460)</u>
Total Cash Receipts			
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	282,771	303,333	(20,562)
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>282,771</u>	<u>\$ 303,333</u>	<u>\$ (20,562)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	350,098		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 350,098</u>		

USD #287 POMONA, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019

	<u>Contingency Reserve</u>	<u>Textbook Rental</u>	<u>Title I</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Commercial Vehicle tax			
Federal grants			108,428
State aid/grants			
Charges for services		16,082	
Interest income	6,562		
Miscellaneous revenues			
Operating transfers			
	<u>6,562</u>	<u>16,082</u>	<u>108,428</u>
Total Cash Receipts			
EXPENDITURES			
Instruction		13,977	108,195
Student support services			
Instruction support staff			233
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>0</u>	<u>13,977</u>	<u>108,428</u>
Total Expenditures			
Receipts Over (Under) Expenditures	6,562	2,105	0
Unencumbered Cash, Beginning	639,464	94,537	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>646,026</u></u>	\$ <u><u>96,642</u></u>	\$ <u><u>0</u></u>

USD #287 POMONA, KANSAS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019

	<u>Title IV-A</u>	<u>Title IIA Teach Quality</u>	<u>Carl Perkins</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Commercial Vehicle tax			
Federal grants	14,639	21,313	2,200
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>14,639</u>	<u>21,313</u>	<u>2,200</u>
Total Cash Receipts			
EXPENDITURES			
Instruction	14,639	21,313	2,200
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>14,639</u>	<u>21,313</u>	<u>2,200</u>
Total Expenditures			
Receipts Over (Under) Expenditures	0	0	0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

USD #287 POMONA, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Scholarships	\$ 508,534	\$ 7,379	\$ 5,000	\$ 510,913
Health insurance clearing	-	1,781	1,781	0
West Franklin High School				
Seniors	815	3,729	4,108	436
Dance	1,440	1,253	1,493	1,200
Falcon Cheer	3,568	1,857	3,391	2,034
FHA (FCCLA)	3,669	17,180	17,889	2,960
FBLA	1,998	10,150	10,825	1,323
FBLA - Concessions	2,251	13,774	13,324	2,701
National Honor Society	791	50	162	679
Play	763	479	532	710
Forensics	1,424		1,342	82
Scholar Bowl	17			17
FFA	3,390	8,958	10,876	1,472
West Franklin Middle School				
Kay club	2,459	5,450	5,040	2,869
Eighth Grade	183		183	0
Williamsburg Schools				
Fundraising - Cookie Dough	102	9,226	6,220	3,108
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	\$ <u>532,171</u>	\$ <u>81,266</u>	\$ <u>82,166</u>	\$ <u>531,271</u>

USD #287 POMONA, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
West Franklin High School athletics	\$ 22,520	\$	\$ 57,205	\$ 56,216	\$ 23,509	\$	\$ 23,509
West Franklin Middle School athletics	22,230		14,507	15,573	21,164		21,164
Subtotal Gate Receipts	44,750	0	71,712	71,789	44,673	0	44,673
School Projects							
Appanoose Grade School							
Yearbook	4,165		4,907	6,133	2,939		2,939
Educational	51		5,777	5,826	2		2
Beverage	170		539	567	142		142
Enrichment Tier II Services	1,115		275		1,390		1,390
Literacy	193			4	189		189
Instrumental Music	-		250	23	227		227
PE	4				4		4
Crawford Fund	385				385		385
Student needs	481				481		481
Mills/Tefft Book Fund	655		860	494	1,021		1,021
Petty Cash	-		3,797	3,797	-		-
PTO	102		676	506	272		272
AR	3			3	-		-
Veteran's Day	-		223		223		223
Maddie Smith Memorial Fund	1,411				1,411		1,411
Library	503		1,425	1,135	793		793
Caring Committee	69		590	321	338		338
West Franklin Middle School							
Yearbook	697		504	399	802		802
Library	870		716	450	1,136		1,136
Revolving Fund	237		5	139	103		103
Student assistance	1,301		2,211	299	3,213		3,213
Band	165		541	331	375		375
Vera Mae Schultz Mental Health	2,030		200	246	1,984		1,984
Educational	7,143		3,503	4,491	6,155		6,155
Grants and Memorial Funds	6,937		400	400	6,937		6,937

USD #287 POMONA, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (continued)							
West Franklin High School							
Livestock	\$ 1,574	\$	\$		\$ 1,574	\$	1,574
Horticulture	1,647		1,408	292	2,763		2,763
Annual	3,924		2,979	3,477	3,426		3,426
Band	475		3,635	2,922	1,188		1,188
Band Equipment Rental	1,322		750	263	1,809		1,809
VoAg Shop	859		441	712	588		588
Wood Shop	114		5,616	5,480	250		250
Interrelated room	250		50	142	158		158
Art	1,434		1,485	40	2,879		2,879
Adv Computer Applications	800				800		800
Culinary	2,357		532	683	2,206		2,206
Snack Machine	278		2,631	2,594	315		315
Appliance fees	30				30		30
Teachers	238			151	87		87
Prom	1,732		6,890	7,376	1,246		1,246
Afterprom	5,103		4,411	3,828	5,686		5,686
Education Club	200		9,401	9,306	295		295
Library	30		30		60		60
Falcon Fund	569		6,298	4,122	2,745		2,745
Student aid	3,322		5,294	2,291	6,325		6,325
Williamsburg Schools							
Education	62		7,693	5,721	2,034		2,034
Egg Fund	8				8		8
General Supplies	6		2,270	2,270	6		6
Pop Money	252		160	394	18		18
Walmart Giving Program Grant	274		3,500	309	3,465		3,465
Teachers Flowers	226		260	206	280		280
Library	304		189	150	343		343
Library - Alumni	297				297		297
Guided Reading	29			25	4		4
Family Fun night	77				77		77
Subtotal School Projects	56,480	0	93,322	78,318	71,484	0	71,484
Total District Activity Funds	\$ 101,230	\$ 0	\$ 165,034	\$ 150,107	\$ 116,157	\$ 0	\$ 116,157