

CERTIFICATE

TO THE CLERK OF Pratt County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Pratt Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023-2024; and (3) the Amount(s) of 2023 Tax to be Levied are within statutory limitations.

Table of Contents:			2023-2024 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2023 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.		2			
Current Funds Unrestricted:					
General	71-204	3, 4	12,532,483	7,747,867	
Postsecondary Technical Education		5, 6	6,494,177	XXXXXXXXXX	
Adult Education	71-617	7, 8	5,000	0	
Adult Supplementary Education	74-32,261	9, 10	20,000	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		11	8,899,945	XXXXXXXXXX	
Total Current Funds Unrestricted			27,951,604	7,747,867	
Plant Funds					
Capital Outlay	71-501	12, 13	2,350,000	0	
Bond and Interest	10-113	14, 15	571,780	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113	16	0	XXXXXXXXXX	
Total Plant Funds			2,921,780	0	
Total – All Funds		XXXXXXXXXX	30,873,384		
Hearing Notice		17			Final Assessed Valuation

Assisted by:
Kent Adams, Board Treasurer

Revenue Neutral Rate: 35.096

Attest: 9-1, 2023

[Signature]
 County Clerk

[Signature] Board Chair
 Signature and Title of Elected Official



**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2023-2024 BUDGET**

The governing body of Pratt Community College in Pratt County will meet on
August 21, 2023 at 6:00 PM at Riney Student Center, Room 312

for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of the revenue neutral rate, and to consider amendments. Detailed budget information is available at Office of VP of Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	8,458,289	37.691	8,025,971	36.490	12,532,483	7,747,867	38.500
Postsecondary Tech Ed	3,628,911		3,338,059		6,494,177	xxxxxxxxx	xxx
Adult Education	0		0		5,000	0	0.000
Adult Supp Education	0	xxx	0	xxx	20,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,680,750	xxx	2,288,110	xxx	8,899,945	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	372,567		326,801		2,350,000	0	0.000
Bond and Interest	379,456		589,950		571,780	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	10,269	xxx	0	xxxxxxxxx	xxx
Total All Funds	15,519,973	37.691	14,579,161	36.490	30,873,384	xxxxxxxxx	38.500
					<i>Revenue Neutral Rate**</i>		35.096
Total Tax Levied	6,753,305		7,062,509		xxxxxxxxx	7,747,867	
Assessed Valuation	179,175,526		193,546,424		201,243,286		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,195,028	5,228,096	4,706,808
Total	5,195,028	5,228,096	4,706,808

* Tax Rates are expressed in mills.
** Revenue Neutral Rate as defined by KSA 79-2988


Kent Adams, Board Treasurer

Community College Name: Pratt Community College

County: Pratt County

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2024 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$1,427,408	\$1,141,410	\$2,568,818
2. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	\$1,414,658	\$1,201,730	\$2,616,388
3. Estimated increase in State Funding for K.S.A. 71-204			\$0
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			\$0

Community College Pratt Community College
County Pratt County

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2023-2024

	Postsecondary		
	General Fund	Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/23*	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*	\$7,087,750		
3. Less: delinquent taxes	2.2% \$155,909	\$0	\$0
4. Less: 2022 Taxes Received*	\$6,931,841		
5. Total Deductions (add Lines 3 + 4)	\$7,087,750	\$0	\$0
6. 2022 taxes receivable (taxes in process of collection 6/30/23) (Line 2 less Line 5)	(\$0)	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-22 to 12-31-23) (Line 3 x 75%)	\$116,932	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$77,947	\$0	\$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Community College Pratt Community College
County Pratt County

FORM 112
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2023-2024

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/23*	\$0	\$0	\$0	\$0
2. 2022 Actual Taxes Levied*				
3. Less: delinquent taxes	2.2%	\$0	\$0	\$0
4. Less: 2022 Taxes Received*				
5. Total Deductions (add Lines 3 + 4)	\$0	\$0	\$0	\$0
6. 2022 taxes receivable (taxes in process of collection 6/30/23) (Line 2 less Line 5)	\$0	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-22 to 12-31-23) (Line 3 x 75%)	\$0	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/23 to 6/30/24	\$375,750			
*10. Estimated Recreational Vehicle Property Tax 7/1/23 to 6/30/24	\$7,269			
*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/23 to 6/30/24	\$0			
Actual Delinquency for 2021 Taxes *	2.2%			
Estimated Delinquency Rate used in this budget	0.0%			
*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/23 to 6/30/24	\$0			

* These amounts are available from the County Treasurer.

FORM 263
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction
2023-2024

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in
2022-2023 School Year Until March 2024. Revenues will not be received until March 2025 for new levies made in 2023-2024.

	(1) 2022 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$7,087,750	100.0%	100.0%	100.0%	0.0%	
2. Postsecondary Tech Ed	\$0	0.0%	0.0%	0.0%	0.0%	
3. Adult Education	\$0	0.0%	0.0%	0.0%	0.0%	
4. Capital Outlay	\$0	0.0%	0.0%	0.0%	0.0%	
5. Bond and Interest	\$0	0.0%	0.0%	0.0%	0.0%	
6. Special Assessment	\$0	0.0%	0.0%	0.0%	0.0%	
7. No Fund Warrants	\$0	0.0%	0.0%	0.0%	0.0%	
8.		0.0%	0.0%	0.0%	0.0%	
9.		0.0%	0.0%	0.0%	0.0%	
10. TOTAL	\$7,087,750	100.000%	\$375,750	\$7,269	\$0	\$0

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2023-2024.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.
- (e) These figures are pulled in from Form 112 for the period 7/1/23 - 6/30/24.
- (f) The college may place this amount in any or all levy funds.

Schedule of Transfers 2022-2023

General Fund (11) to Post Secondary Technical Education Fund (12)

Purpose of transfer: To cover operating expenses.

Amount: \$1,920,286

General Fund (11) to Capital Outlay Fund (61)

Purpose of transfer: To cover operating expenses.

Amount: \$350,000

General Fund (11) to College Work Study (21)

Purpose of transfer: To cover institutional work study.

Amount: \$25,000

General Fund (11) to Bond & Interest (95)

Purpose of transfer: To cover principle, interest and fees on Series 2019 Track and Field Complex, Series 2020 Refunding.

Total Amount: Principle \$260,000 + Interest \$98,462.52 + Fees \$4,000 = \$362,462.52

Amount: Series 2019 – Principle \$100,000 + Interest \$82,668.76 + Fees \$2,000 = \$184,668.76

Amount: Series 2020 – Principle \$160,000 + Interest \$15,793.76 + Fees \$2,000 = \$177,793.76

Housing Auxiliary (16) to Bond & Interest (95)

Purpose of transfer: To cover principle, interest and fees on Series 2012 bonds.

Amount: Principle - \$200,000 + Interest - \$6,817.50 + Fees - \$2,500 = \$209,317.50

Notice of Revenue Neutral Rate Intent

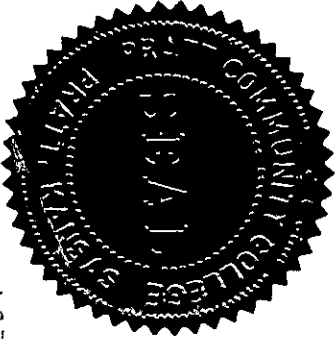
THE GOVERNING BODY OF PRATT COMMUNITY COLLEGE, HEREBY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 38.5. The date of our hearing is August 21, 2023 at 6:00 PM and XX will be held at 348 NE SR 61, Pratt, KS 67124 in Pratt, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20 .

WITNESS my hand and official seal on July 13, 2023

(Seal)



 Board Treasurer
Clerk or Officer of Governing Body

**A RESOLUTION OF THE PRATT COMMUNITY COLLEGE BOARD OF TRUSTEES,
KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE
NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Pratt Community College was calculated as 35.096 mills by the Pratt County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Pratt Community College will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Pratt Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE
PRATT COMMUNITY COLLEGE:**

The Pratt Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.096 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 21st day of August 2023 and **SIGNED** by the Governing Body.

Stanley Reimer

Eric Scott Kitter 5/6

Michelle A. Hamm

Michael S. Keller

Attested:

Donna Meier Pfeiffer

Board Clerk

Roll Call Vote

A Roll Call Vote of the Pratt Community College Board of Trustees To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2023
Resolution No. 23-004

Governing Body Member	Yes	No	No Vote
Mike Koler, Board Chair	✓		
Michelle Hamm, Board Vice-Chair	✓		
Ed Barrett	✓		
Stan Reimer	✓		
Eric Scott Killough	✓		
Dean Fitzsimmons	✓		
TOTAL			

Certified:
Donna Meier Pappas
Board Clerk

Proof of Publication Pratt Community College Web Page

State of Kansas, Pratt, County

That said web site has been designated by the Pratt Community College Board of Trustees as the official publication site for legal notices for Pratt Community College.

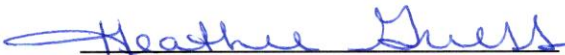
Leah Patterson, Web Master, being duly sworn, doth depose and say that she is an authorized representative of Pratt Community College City of Pratt, Pratt County, Kansas and that a true copy of the Hearing Notice to Exceed the Revenue Neutral Rate and to approve the FY24 legal budget. The notice was published on August 11, 2023 on the Pratt Community College web site.



Leah Patterson

Witness my hand this 23rd Day of August 2023

SUBSCRIBED and Sworn to Before Me This 23rd Day of August 2023



Notary Public, Pratt County Kansas



Adopted Budget

Budget Form CC-B 2023-2024

Current Funds Unrestricted General Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	11,905,167	12,795,859	14,893,392
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	11,905,167	12,795,859	14,893,392
Revenues				
Student Sources:				
Tuition	4	726,326	979,615	959,698
Fees	5	0	0	0
Total Student Income	9	726,326	979,615	959,698
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11	0	0	0
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,244,496	1,414,658	1,427,408
LAVTR	21	0	0	0
State Grants and Contracts	22	28,456	12,401	262,401
State Retirement Contributions **	23	0	0	0
Other State Income	24			
Total State Income	29	1,272,952	1,427,059	1,689,809
Local Sources:				
Prior Year Ad Valorem Property Tax	30			
Current Year Ad Valorem Property Tax	31	6,517,289	6,997,578	XXXXXXXXXX
Motor Vehicle Tax	32	453,153	441,895	429,725
Recreational Vehicle Tax	33	6,566	7,684	7,269
Delinquent Tax	34	39,113	14,552	77,947
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	0
Total Local Income	39	7,016,121	7,461,709	514,941
Other Sources:				
Gifts	40	0	0	0
Interest	41	1,549	4,769	10,000
All Other Income	42	332,033	250,352	1,808,690
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	333,582	255,121	1,818,690
Total Revenues (9 + 19 + 29 + 39 + 49)	60	9,348,981	10,123,504	4,983,138
Total Resources Available (3 + 60)	62	21,254,148	22,919,363	19,876,530

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	21,254,148	22,919,363	19,876,530
EXPENDITURES				
Education and General:				
Instruction	63	1,520,242	1,462,045	1,802,768
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	365,731	253,948	375,376
Student Services	67	2,572,551	2,257,141	3,105,674
Institutional Support	68	1,799,725	1,427,179	1,666,375
Operation and Maintenance	69	659,249	760,307	681,287
Scholarships	70	87,065	98,114	190,000
Total Expenditures	79	7,004,563	6,258,734	7,821,480
Transfers				
Transfer to Vocational	81	793,263	1,150,375	1,920,286
Non-Mandatory Transfers	82	305,000	257,000	2,428,254
Mandatory Transfers	83	355,463	359,863	362,463
Total Transfers	89	1,453,726	1,767,238	4,711,003
Total Expenditures & Transfers (79 + 89)	90	8,458,289	8,025,971	12,532,483
Unencumbered Cash Balance June 30 (62 - 90)	91	12,795,859	14,893,392	xxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			14,893,392
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			4,983,138
Six Month Resources (50% of 96) *	97			2,491,569
Total Resources (94 thru 97)	98			22,368,099
Total Expenditures & Transfers (90)	99			12,532,483
Six Month Expenditures (50% of 99) *	100			17,583,483
Total 18 Month Expenditures (99 + 100)	101			30,115,966
Tax Required Prior to Operating Grant (101- 98)	102			7,747,867
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			0
Tax Required (102 - 103)	104			7,747,867
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			7,747,867

* 50% is the recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Adopted Budget

Budget Form CC-C

2023-2024

Current Funds Unrestricted Postsecondary Technical Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	1	6,665,701	6,440,568	6,532,388
Transfer to General Fund	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	6,665,701	6,440,568	6,532,388
Revenues				
Student Sources:				
Tuition	4	760,564	627,793	639,799
Fees	5	0	0	
Total Student Income	9	760,564	627,793	639,799
Federal Sources:				
Federal Grants	10	0	0	
Other Federal Income	11	0	0	
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,189,790	1,201,730	1,141,410
LAVTR	21	0	0	0
State Grants and Contracts	22	614,740	439,587	1,789,935
State Retirement Contributions **	23	0	0	
Other State Income	24	0	0	
Total State Income	29	1,804,530	1,641,317	2,931,345
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0	0	0
Current Year Ad Valorem Property Tax	31	0	0	XXXXXXXXXX
Motor Vehicle Tax	32	0	0	0
Recreational Vehicle Tax	33	0	0	0
Delinquent Tax	34	0	0	0
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36	0	0	0
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40	0		
Interest	41	0		
All Other Income	42	45,421	10,395	1,000,000
Cancellation of Prior Year Encumbrances	43	0		XXXXXXXXXX
Transfer from General Fund	44	793,263	1,150,375	1,920,286
Total Other Income	49	838,684	1,160,770	2,920,286
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,403,778	3,429,880	6,491,430
Total Resources Available (3 + 60)	62	10,069,479	9,870,448	13,023,818

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	10,069,479	9,870,448	13,023,818
EXPENDITURES				
Education and General:				
Instruction	63	1,952,865	1,850,533	2,303,189
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	351,983	409,782	135,945
Student Services	67	0	0	0
Institutional Support	68	969,083	570,872	1,110,917
Operation and Maintenance	69	354,980	506,872	454,191
Scholarships	70	0	0	
Total Expenditures	79	3,628,911	3,338,059	4,004,242
Transfers				
Non-Mandatory Transfers	82		0	2,489,935
Mandatory Transfers	83			
Total Transfers	89	0	0	2,489,935
Total Expenditures & Transfers (79 + 89)	90	3,628,911	3,338,059	6,494,177
Unencumbered Cash Balance June 30 (62 - 90)	93	6,440,568	6,532,388	XXXXXXXXXX

Adopted Budget

Current Funds Unrestricted Adult Education - 14	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	40,891	40,891	40,891
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			0
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42		0	5,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	5,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	5,000
Total Resources Available (3 + 60)	62	40,891	40,891	45,891

** Optional -- if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	40,891	40,891	45,891
Expenditures				
Education and General:				
Instruction	63		0	5,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	5,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	0	0	5,000
Unencumbered Cash Balance June 30 (62 - 90)	93	40,891	40,891	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			40,891
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			5,000
Six Month Resources (50% of 96)	97			2,500
Total Resources (94 thru 97)	98			48,391
Total Expenditures & Transfers (90)	99			5,000
Six Month Expenditures (50% of 99) *	100			43,391
Total 18 Month Expenditures (99 + 100)	101			48,391
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	1,107	1,107	1,107
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			20,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	20,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	20,000
Total Resources Available (3 + 60)	62	1,107	1,107	21,107

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,107	1,107	21,107
EXPENDITURES				
Education and General:				
Instruction	63			20,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	20,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	20,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,107	1,107	XXXXXXXXXX

Adopted Budget

Plant Funds		2021-2022	2022-2023	2023-2024
Capital Outlay	Line	Audited	Unaudited	Proposed
Unencumbered Cash Balance July 1	3	913,279	820,742	900,377
Revenues				
Federal Sources:				
Federal Grants	10	0	0	
Other Federal Income	11	0		
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24	0		
PEI Loan Program Income	25	0		
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	0		0
Current Year Ad Valorem Property Tax	31	0	0	XXXXXXXXXX
Motor Vehicle Tax	32	0		0
Recreational Vehicle Tax	33	0		0
Delinquent Tax	34	30		0
In Lieu of Tax - Industrial Revenue Bond	35	0		0
Other Local Income	36	0		
Total Local Income	39	30	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	280,000	406,436	2,350,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Tax Credit Donations Income	44			
Total Other Income	49	280,000	406,436	2,350,000
Total Revenues (19 + 29 + 39 + 49)	60	280,030	406,436	2,350,000
Total Resources Available (3 + 60)	62	1,193,309	1,227,178	3,250,377

STATE OF KANSAS
Worksheet CC-H
2023-2024

Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget					2023-2024 Proposed Budget
			Scholarship Fund 17	Special Inst Fund 18	Athletics Fund 19	College Serv Fund 20	Housing/SU Fund 16	
Auxiliary Enterprise Funds								
3	8,022,041	8,844,152						10,319,024
Unencumbered Cash								
Balance July 1								
Revenues								
9	2,548,107	2,112,600	1,650,000	500,000	250,000	500,000	2,500,000	5,400,000
15	0	0	0	0	0	0	0	0
50	954,754	0	650,000	0	400,000	0	100,000	1,050,000
53	0	0	0	0	0	0	0	0
52	0	1,650,382	600,000	300,000	300,000	300,000	849,945	2,349,945
51	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
54	3,502,861	3,762,981	2,900,000	800,000	950,000	800,000	3,449,945	8,899,945
Expenditures								
69	166,811	170,884					240,627	240,627
70	966,774	452,291		500,000	500,000	500,000	1,200,000	2,700,000
71	439,531	201,436		300,000	450,000	300,000	1,800,000	2,850,000
72	0	0						0
73	0	9,620						0
74	907,867	1,223,791	2,900,000					2,900,000
75								0
76								0
77								0
78	2,480,983	2,058,022	2,900,000	800,000	950,000	800,000	3,240,627	8,690,627
Total Expenditures								
Transfers								
80	199,767	230,088					209,318	209,318
81								0
89	199,767	230,088	0	0	0	0	209,318	209,318
Total Expenditures & Transfers (78 + 89)								
90	2,680,750	2,288,110	2,900,000	800,000	950,000	800,000	3,449,945	8,899,945
92	8,844,152	10,319,024	0	0	0	0	1	10,319,024
Unencumbered Cash Balance June 30 (3 + 54 - 90)								

Adopted Budget

Plant Funds Capital Outlay	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Total Resources Available	62	1,193,309	1,227,178	3,250,377
Expenditures				
Plant Equipment and Facility	71	372,567	326,801	2,350,000
Principal on Bonds	72	0	0	
Interest and Fees	73	0	0	
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	372,567	326,801	2,350,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	372,567	326,801	2,350,000
Unencumbered Cash Balance June 30 (62 - 90)	93	820,742	900,377	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			900,377
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			2,350,000
Six month Resources (50% of 96)	97			1,175,000
Total Resources (94 thru 97)	98			4,425,377
Total Expenditures & Transfers (90)	99			2,350,000
Six Month Expenditures (50% of 99) *	100			2,075,377
Total 18 Month Expenditures (99 + 100)	101			4,425,377
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Bond and Interest Fund	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Unencumbered Cash Balance July 1	3	827,186	1,002,959	1,023,497
Revenues				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	555,229	610,488	
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	555,229	610,488	0
Total Revenues (29 + 39 + 49)	60	555,229	610,488	0
Total Resources Available (3 + 60)	62	1,382,415	1,613,447	1,023,497

Adopted Budget

	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Bond and Interest Fund				
Total Resources Available	62	1,382,415	1,613,447	1,023,497
Expenditures				
Plant Equipment and Facility	71		0	
Principal on Bonds	72	160,000	470,000	460,000
Interest and Fees	73	219,456	119,950	111,780
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	379,456	589,950	571,780
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	379,456	589,950	571,780
Unencumbered Cash Balance June 30 (62 - 90)	93	1,002,959	1,023,497	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			1,023,497
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			0
Six month Resources (50% of 96)	97			0
Total Resources (94 thru 97)	98			1,023,497
Total Expenditures & Transfers (90)	99			571,780
Six Month Expenditures (50% of 99) *	100			451,717
Total 18 Month Expenditures (99 + 100)	101			1,023,497
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

	Line	2021-2022 Audited Actual	2022-2023 Unaudited Actual	2023-2024 Proposed Budget
Revenue Bonds				
Unencumbered Cash Balance July 1	3	10,269	10,269	0
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42			
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	0
Total Revenues (39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	10,269	10,269	0
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89		10,269	0
Total Expenditures & Transfers (79+89)	90	0	10,269	0
Unencumbered Cash Balance June 30 (62 - 90)	93	10,269	0	0