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Certified Public Accountants

**PRAIRIE HILLS
UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

**INDEPENDENT AUDITORS' REPORT
AND FINANCIAL STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 2020**

Prepared By
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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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INDEPENDENT AUDITORS' REPORT

Board of Education
Prairie Hills Unified School District No. 113
Sabetha, Kansas 66534

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of and for the fiscal year ended June 30, 2020 and the related notes to the financial statement.

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.C; 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.

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 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 auditors' 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.C of the financial statement, the financial statement is prepared by Prairie Hills Unified School District No. 113, Sabetha, 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.C 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 Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of June 30, 2020, 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 Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of June 30, 2020, 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.C.

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 regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis 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 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.C.

Kickhaefer & Buessing, P.A.

Kickhaefer & Buessing, P.A.
Marysville, Kansas
November 9, 2020

**PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS**

FINANCIAL INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

STATEMENT 1
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FUNDS	BEGINNING UNENCUMBERED CASH		PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH		ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE	
	BALANCE	\$				BALANCE	\$			
GENERAL FUNDS	\$	0.69	\$	7,888,739.28	\$	7,888,739.97	\$	373,058.32	\$	373,058.32
SUPPLEMENTAL GENERAL		162,772.74		2,712,800.05		2,747,625.00		0.00		127,947.79
SPECIAL PURPOSE FUNDS		0.00		0.00		0.00		0.00		0.00
BILINGUAL EDUCATION		1,946,425.49		1,027,713.34		720,594.97		3,693.00		2,257,236.86
CAPITAL OUTLAY		48,416.93		8,320.00		7,454.18		0.00		49,282.75
DRIVER TRAINING		234,371.61		777,528.94		764,484.98		0.00		247,415.57
FOOD SERVICE		88,680.44		55,198.00		54,374.46		0.00		89,503.98
PROFESSIONAL DEVELOPMENT		766,223.06		1,301,132.62		1,301,133.52		0.00		766,222.16
SPECIAL EDUCATION		228,036.97		1,042,929.29		1,042,929.29		0.00		0.00
KPERS SPECIAL RETIREMENT CONTRIBUTION		1,103,592.02		412,122.69		407,188.81		0.00		232,970.85
CAREER AND POSTSECONDARY EDUCATION		70,000.00		0.00		46,553.48		0.00		1,057,038.54
CONTINGENCY RESERVE		131,449.74		118,668.39		118,668.39		0.00		70,000.00
AT RISK (PRESCHOOL-AGED)		122,223.47		603,958.06		601,103.56		0.00		134,304.24
TEXTBOOK RENTAL		0.00		152,174.89		139,127.36		0.00		144,711.86
CARL PERKINS GRANT		10,215.66		6,931.06		6,931.06		0.00		0.00
GIFTS AND DONATIONS		0.00		160,848.04		155,567.32		0.00		15,496.38
TITLE I		0.00		120,842.10		127,506.10		0.00		(6,664.00)
TITLE II - A		0.00		32,885.00		32,885.00		0.00		0.00
TITLE IV - A		0.00		14,798.00		14,798.00		0.00		0.00
ESSER (CARES ACT)		0.00		10,953.00		25,271.65		8,773.40		(5,545.25)
GATE RECEIPTS FUNDS		30,486.77		181,306.62		171,570.19		0.00		40,223.20
SCHOOL PROJECT FUNDS		279,322.03		208,151.48		210,956.81		0.00		276,516.70
DEBT SERVICE FUND		772,146.82		516,402.41		635,367.50		0.00		653,181.73
BOND AND INTEREST FUND-(#441)		494,149.65		21,884.68		474,700.00		0.00		41,334.33
BOND AND INTEREST FUND-(#488)		24,288.00		360.99		288.00		0.00		24,360.99
NONEXPENDABLE TRUST FUNDS--		7,067.14		109.92		0.00		0.00		7,177.06
HEIMAN-DICK SCHOLARSHIP										
EXPENDABLE TRUST FUNDS--										
ROTHFELDER SCHOLARSHIP										
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$	6,519,869.23	\$	17,376,758.85	\$	17,695,819.60	\$	394,965.58	\$	6,595,774.06

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

STATEMENT 1
PAGE 2 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	ENDING CASH BALANCE
<u>COMPOSITION OF CASH</u>	
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCOUNTS	\$ 605,682.76
- CERTIFICATE OF DEPOSITS	20,708.85
SUBTOTAL	<u>626,391.61</u>
CASH IN BANK, GNBANK, WETMORE, KANSAS	
- ACCOUNTS	46,333.47
- CERTIFICATE OF DEPOSIT	75,000.00
SUBTOTAL	<u>121,333.47</u>
CASH IN BANK, WESTERN NATIONAL BANK, SUMMERFIELD, KANSAS	
- CERTIFICATE OF DEPOSITS	<u>101,493.73</u>
CASH IN BANK, BANK OF BLUE VALLEY, SABETHA, KANSAS	
- ACCOUNTS	<u>2,609,993.09</u>
CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS	
- CERTIFICATE OF DEPOSIT	<u>1,762,552.47</u>
CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS	
- ACCOUNTS	76,204.79
- CERTIFICATE OF DEPOSITS	1,381,884.10
SUBTOTAL	<u>1,458,088.89</u>
TOTAL CASH	6,679,853.26
LESS AGENCY FUNDS per SCHEDULE 3	<u>(84,079.20)</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 6,595,774.06</u>

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Prairie Hills Unified School District No. 113 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Prairie Hills Unified School District No. 113 (the District) and does not include any related municipal entities.

B. Regulatory Basis Fund Types

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

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. 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, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

D. Reimbursements

Prairie Hills Unified School District No. 113 records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis accounting.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. 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 fiscal year on or before August 1st.
2. Publication in 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 publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 projects funds, trust funds, and the following special purpose funds: textbook rental, contingency reserve, and all federal program and grant funds.

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.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 11% per annum for the calendar years 2019 and 2020. This interest is retained by the county. Taxes levied to finance the budget are made available to the district after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

Ks. Statute 72-1151 states that no expenditure involving an amount greater than \$20,000 for construction, remodeling or for the purchase of materials, goods, or wares shall be made by the board of education except upon sealed proposals. No sealed bids were taken for the expenditure of \$21,150.00 to Lankford Enterprises, Inc.

K.S.A. 72-1178 requires school activity funds to be properly authorized and accounted for. The Sabetha Middle School records were not properly reconciled to the bank balance for FYE20. Also the Sabetha Middle School had a negative balance in the sales tax fund which is a violation of the cash basis law in K.S.A. 10-1113.

The District has several reimbursable federal programs. Exemption from the Kansas cash basis law K.S.A.10-1113 is allowed for Federal programs under K.S.A.12-1664. Reimbursements to cover the negative balances were received in FYE21 for Title I and ESSER Grants.

3. DEPOSITS AND INVESTMENTS

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 the 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.

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.

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's deposits were all legally secured at June 30, 2020.

At June 30, 2020, the carrying amount of the district's deposits was \$6,679,853.26 and the bank balance was \$6,756,132.89. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,224,904.20 was covered by federal depository insurance and \$5,531,228.69 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$372,037.00 subsequent to June 30, 2020 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

5. LONG-TERM DEBT

Changes in long-term liabilities for the district for the year ended June 30, 2020 were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS SERIES 2009-#441	3.0 - 4.45%	4/17/2009	\$ 8,345,000.00	9/1/2029	\$ 390,000.00	\$ 0.00	\$ 390,000.00	\$ (390,000.00)	\$ 0.00	\$ 7,117.50
REFUNDING SERIES 2014-#113(#488)	2.00%	4/23/2014	1,515,000.00	9/1/2020	470,000.00	0.00	470,000.00	(470,000.00)	0.00	4,700.00
REFUNDING SERIES 2016-#113(#441)	2.0 - 3.0%	12/1/2016	4,580,000.00	9/1/2026	4,330,000.00	0.00	110,000.00	(110,000.00)	4,220,000.00	128,350.00
					\$ 5,190,000.00	\$ 0.00	\$ 970,000.00	\$ (970,000.00)	\$ 4,220,000.00	\$ 140,967.50

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

	YEAR						TOTAL
	2021	2022	2023	2024	2025	2026-2030	
PRINCIPAL							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	\$ 535,000.00	\$ 585,000.00	\$ 600,000.00	\$ 635,000.00	\$ 665,000.00	\$ 1,220,000.00	\$ 4,220,000.00
INTEREST							
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	118,575.00	102,075.00	84,600.00	66,075.00	46,575.00	33,750.00	451,650.00
TOTAL PRINCIPAL AND INTEREST	\$ 653,575.00	\$ 687,075.00	\$ 684,600.00	\$ 701,075.00	\$ 711,575.00	\$ 1,253,750.00	\$ 4,671,650.00

6. INTERFUND TRANSFERS

From	To	Regulatory Authority	Amount
General Fund	Special Education	K.S.A. 72-5167	\$ 772,022.00
General Fund	Career & Postsecondary	K.S.A. 72-5167	670.69
General Fund	Capital Outlay	K.S.A. 72-5167	291,343.16
Supplemental General	Textbook & Revolving	K.S.A. 72-5143	83,941.39
Supplemental General	Special Education	K.S.A. 72-5143	505,335.00
Supplemental General	Professional Development	K.S.A. 72-5143	50,000.00
Supplemental General	Food Service	K.S.A. 72-5143	12,818.62
Supplemental General	At Risk K-12	K.S.A. 72-5143	603,958.06
Supplemental General	At Risk (4 Yr. Old)	K.S.A. 72-5143	118,668.39
Supplemental General	Career & Postsecondary	K.S.A. 72-5143	398,686.00
Title IV-A	Title I	Section 5103 (b)	1,543.10

7. DEFINED BENEFIT PENSION PLAN

General Information about the 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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

7. DEFINED BENEFIT PENSION PLAN (cont.)

law establishes and amends benefits provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated 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 dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year..

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group.

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 \$1,042,929.29 for the year ended June 30, 2020.

Net Pension Liability

At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,061,981. The net pension liability was measured as of June 30, 2019, and the total pension liability

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

7. DEFINED BENEFIT PENSION PLAN (cont.)

used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Termination Benefits. The District provides an early retirement program for eligible certified staff. The board shall pay the retiree an annual lump sum of \$3,000 into the retiree's 403 (b) account with a current district provided vendor for a period not to exceed the lesser of 5 years or the year the retiree is eligible to receive Medicare. If written notification is given on or before January 15 of the year of retirement and the certified staff member has been an employee for 20 or more years, a \$3,000 bonus will be put into their 403 (b) account.

Eligible certified staff will also receive the Early Retirement Incentive. In exchange for the bonus, the staff member will forfeit the \$15 a day pay for accumulated sick leave. 100% of the dollar amount is paid with 20 years of service, 80% with 16 years of service and 60% with 12 years of service with the District. Payments to retired employees under this plan were \$22,800.00 for the year ended June 30, 2020.

Fringe Benefits. The District shall pay \$392.86 per month toward a district health insurance premium for all certified employees. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

- dependent care insurance
- health insurance
- life insurance
- disability insurance
- cancer insurance
- medical reimbursement

Compensated Absences. The District's policies regarding vacation and sick leave are: Teachers are allowed 10 days sick leave accumulative to 90 days, one day bereavement leave, and three days personal leave accumulative to 5 days maximum. One additional day of sick leave is allowed for each month employed beyond a nine month contract; non-certified full-time employees are allowed ten days sick leave accumulative to 70 days, three days personal leave accumulative to sick leave if not used, and two weeks vacation for one to ten years employment and three weeks vacation after ten years; the superintendent is allowed 13 days sick

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2020

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (cont.)

leave accumulative to 90 days and 25 days vacation; the principals are allowed 13 days sick leave accumulative to 90 days and 25 days vacation. Teachers may choose to receive \$100 per unused personal day or roll unused days into their sick leave or roll 1 personal day to accumulate up to a maximum of 5 days in any year.

Liability for compensated absences is not reflected in the financial statement.

9. RELATED PARTY TRANSACTIONS

One of the board members is on the Board of Directors of one of the financial institutions where the District has funds deposited. At June 30, 2020, funds deposited at this institution totaled \$2,296,922.95. The Treasurer for the District works for another financial institution where the District has funds deposited. At June 30, 2020, funds deposited at this institution totaled \$1,015,888.90. The District purchased insurance with Saylor Insurance, a company which a board member is part owner. The amount spent with Saylor Insurance during the fiscal year ended June 30, 2020 was \$201,579.00.

10. SUBSEQUENT EVENTS

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$104,676.00 in April, 2020 under the CARES Act. The District received \$10,953.00 and spent \$16,498.25 as of June 30, 2020. The funding is in the form of a grant which spans 3 fiscal school years to spend it.

The District's management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

11. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there was no pending litigation which involved the Prairie Hills Unified School District #113.

Grant program involvement

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this audit, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall financial position of the District.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO		ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
		COMPLY WITH LEGAL MAX	\$				
GENERAL FUNDS							
GENERAL	\$ 7,906,726.00	\$ (98,479.00)	\$ 80,492.60	\$ 7,888,739.60	\$ 7,888,739.97	\$ 0.37	
SUPPLEMENTAL GENERAL	2,760,109.00	(12,484.00)	0.00	2,747,625.00	2,747,625.00	0.00	
SPECIAL PURPOSE FUNDS							
BILINGUAL EDUCATION	1,000.00	0.00	0.00	1,000.00	0.00	(1,000.00)	
CAPITAL OUTLAY	1,167,596.00	0.00	0.00	1,167,596.00	720,594.97	(447,001.03)	
DRIVER TRAINING	38,031.00	0.00	0.00	38,031.00	7,454.18	(30,576.82)	
FOOD SERVICE	771,306.00	0.00	3,699.15	775,005.15	764,484.98	(10,520.17)	
PROFESSIONAL DEVELOPMENT	75,708.00	0.00	0.00	75,708.00	54,374.46	(21,333.54)	
SPECIAL EDUCATION	1,443,220.00	0.00	0.00	1,443,220.00	1,301,133.52	(142,086.48)	
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,168,145.00	0.00	0.00	1,168,145.00	1,042,929.29	(125,215.71)	
CAREER AND POSTSECONDARY EDUCATION	425,275.00	0.00	0.00	425,275.00	407,188.81	(18,086.19)	
AT RISK (K-12)	716,650.00	0.00	0.00	716,650.00	601,103.56	(115,546.44)	
AT RISK (PRESCHOOL-AGED)	180,570.00	0.00	0.00	180,570.00	118,668.39	(61,901.61)	
DEBT SERVICE FUNDS							
BOND AND INTEREST-#441	635,368.00	0.00	0.00	635,368.00	635,367.50	(0.50)	
BOND AND INTEREST-#488	474,700.00	0.00	0.00	474,700.00	474,700.00	0.00	

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	\$ 7,034,088.00	\$ 7,072,010.00	\$ (37,922.00)
SPECIAL EDUCATION	772,022.00	833,490.00	(61,468.00)
MINERAL PRODUCTION TAX	2,136.68	1,226.00	910.68
TOTAL STATE SOURCES	<u>7,808,246.68</u>	<u>7,906,726.00</u>	<u>(98,479.32)</u>
REIMBURSEMENTS	80,492.60	0.00	80,492.60
TOTAL CASH RECEIPTS	<u>7,888,739.28</u>	<u>\$ 7,906,726.00</u>	<u>\$ (17,986.72)</u>
EXPENDITURES			
INSTRUCTION	4,558,728.71	\$ 4,166,642.00	\$ 392,086.71
SUPPORT SERVICES:			
STUDENT SUPPORT	216,559.16	199,950.00	16,609.16
INSTRUCTIONAL SUPPORT	208,028.57	347,151.00	(139,122.43)
GENERAL ADMINISTRATION	588,002.40	386,400.00	201,602.40
SCHOOL ADMINISTRATION	53,348.83	169,491.00	(116,142.17)
CENTRAL SERVICES	0.00	244,683.00	(244,683.00)
OPERATIONS AND MAINTENANCE	733,622.10	673,299.00	60,323.10
OPERATIONS AND MAINTENANCE-TRANSPORATION	0.00	2,500.00	(2,500.00)
STUDENT TRANSPORTATION	174,144.82	0.00	174,144.82
VEHICLE OPERATING SERVICE	74,123.20	255,300.00	(181,176.80)
VEHICLE SERVICES & MAINTENANCE	116,520.44	130,820.00	(14,299.56)
OTHER SUPPLEMENTAL SERVICE	55,559.55	0.00	55,559.55
STUDENT ACTIVITIES	46,066.34	0.00	46,066.34
OPERATING TRANSFERS TO:			
BILINGUAL EDUCATION	0.00	1,000.00	(1,000.00)
CAPITAL OUTLAY	291,343.16	200,000.00	91,343.16
FOOD SERVICE	0.00	70,000.00	(70,000.00)
SPECIAL EDUCATION	772,022.00	833,490.00	(61,468.00)
CAREER AND POSTSECONDARY EDUCATION	670.69	68,250.00	(67,579.31)
AT RISK (PRESCHOOL-AGED)	0.00	57,750.00	(57,750.00)
AT RISK (K-12)	0.00	100,000.00	(100,000.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(98,479.00)	98,479.00
LEGAL GENERAL FUND BUDGET	<u>7,888,739.97</u>	<u>7,808,247.00</u>	<u>80,492.97</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	80,492.60	(80,492.60)
TOTAL EXPENDITURES	<u>7,888,739.97</u>	<u>\$ 7,888,739.60</u>	<u>\$ 0.37</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(0.69)		
UNENCUMBERED CASH, JULY 1, 2019	0.69		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ (0.00)</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAXES -2018	\$ 49,222.40	\$ 63,385.00	\$ (14,162.60)
AD VALOREM PROPERTY TAXES -2019	1,971,990.29	1,838,356.00	133,634.29
DELINQUENT PROPERTY TAX	9,328.08	15,334.00	(6,005.92)
COMMERCIAL VEHICLE TAX	16,145.60	14,766.00	1,379.60
MOTOR VEHICLE TAX	148,235.68	145,360.00	2,875.68
RECREATIONAL VEHICLE TAX	2,149.00	2,063.00	86.00
STATE AID	515,729.00	518,072.00	(2,343.00)
TOTAL CASH RECEIPTS	<u>2,712,800.05</u>	<u>\$ 2,597,336.00</u>	<u>\$ 115,464.05</u>
EXPENDITURES			
INSTRUCTION	586,201.12	\$ 352,435.00	\$ 233,766.12
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	23,319.82	134,490.00	(111,170.18)
SCHOOL ADMINISTRATION	265,801.93	423,080.00	(157,278.07)
CENTRAL SERVICES	15,727.86	59,240.00	(43,512.14)
OPERATIONS & MAINTENANCE	83,166.81	95,562.00	(12,395.19)
TRANSFERS:			
FOOD SERVICE	12,818.62	33,500.00	(20,681.38)
PROFESSIONAL DEVELOPMENT	50,000.00	53,150.00	(3,150.00)
SPECIAL EDUCATION	505,335.00	515,000.00	(9,665.00)
CAREER AND POSTSECONDARY EDUCATION	398,686.00	368,402.00	30,284.00
TEXTBOOK & STUDENT MATERIALS	83,941.39	0.00	83,941.39
AT RISK (PRESCHOOL-AGED)	118,668.39	131,500.00	(12,831.61)
AT RISK (K-12)	603,958.06	593,750.00	10,208.06
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(12,484.00)	12,484.00
TOTAL EXPENDITURES	<u>2,747,625.00</u>	<u>\$ 2,747,625.00</u>	<u>\$ 0.00</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(34,824.95)		
UNENCUMBERED CASH, JULY 1, 2019	<u>162,772.74</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 127,947.79</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAXES -2018	\$ 12,322.77	\$ 16,532.00	\$ (4,209.23)
AD VALOREM PROPERTY TAXES -2019	528,909.43	499,553.00	29,356.43
DELINQUENT PROPERTY TAX	2,742.90	3,845.00	(1,102.10)
COMMERCIAL VEHICLE TAX	4,311.96	4,209.00	102.96
MOTOR VEHICLE TAX	43,604.93	41,436.00	2,168.93
RECREATIONAL VEHICLE TAX	631.86	588.00	43.86
INTEREST ON IDLE FUNDS	79,321.36	50,000.00	29,321.36
OTHER REVENUE	64,524.97	11,250.00	53,274.97
TRANSFER FROM GENERAL FUND	291,343.16	200,000.00	91,343.16
TOTAL CASH RECEIPTS	<u>1,027,713.34</u>	<u>\$ 827,413.00</u>	<u>\$ 200,300.34</u>
EXPENDITURES			
INSTRUCTION	0.00	\$ 400,000.00	\$ (400,000.00)
STUDENT SUPPORT SERVICES	6,549.71	0.00	6,549.71
INSTRUCTIONAL SUPPORT STAFF	86,914.16	0.00	86,914.16
GENERAL ADMINISTRATION	3,399.69	83,062.00	(79,662.31)
SCHOOL ADMINISTRATION	116,661.11	189,284.00	(72,622.89)
OPERATIONS & MAINTENANCE	21,166.58	300,000.00	(278,833.42)
TRANSPORTATION	102,245.00	160,000.00	(57,755.00)
VEHICLE SERVICES & MAINTENANCE SERVICES	53,230.75	0.00	53,230.75
FACILITY ACQUISITION & CONSTRUCTION	8,700.00	5,250.00	3,450.00
FACILITIES - BUILDING IMPROVEMENTS	321,727.97	30,000.00	291,727.97
TOTAL EXPENDITURES	<u>720,594.97</u>	<u>\$ 1,167,596.00</u>	<u>\$ (447,001.03)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	307,118.37		
UNENCUMBERED CASH, JULY 1, 2019	<u>1,946,425.49</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 2,253,543.86</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 <u>ACTUAL</u>	19-20 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 8,320.00	\$ 9,490.00	\$ (1,170.00)
OTHER LOCAL REVENUE	<u>0.00</u>	<u>9,300.00</u>	<u>(9,300.00)</u>
TOTAL CASH RECEIPTS	<u>8,320.00</u>	<u>\$ 18,790.00</u>	<u>\$ (10,470.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	7,296.18	\$ 32,780.00	\$ (25,483.82)
VEHICLE OPERATIONS & MAINTENANCE	<u>158.00</u>	<u>5,251.00</u>	<u>(5,093.00)</u>
TOTAL EXPENDITURES	<u>7,454.18</u>	<u>\$ 38,031.00</u>	<u>\$ (30,576.82)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	865.82		
UNENCUMBERED CASH, JULY 1, 2019	<u>48,416.93</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 49,282.75</u>		

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	19-20 <u>ACTUAL</u>	19-20 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 1,042,929.29	\$ 1,168,145.00	\$ (125,215.71)
<u>EXPENDITURES</u>			
INSTRUCTION	721,658.53	\$ 811,977.00	\$ (90,318.47)
STUDENT SUPPORT	28,311.14	29,671.00	(1,359.86)
INSTRUCTIONAL SUPPORT	24,343.01	51,866.00	(27,522.99)
GENERAL ADMINISTRATION	39,153.18	31,306.00	7,847.18
SCHOOL ADMINISTRATION	84,933.73	76,280.00	8,653.73
OTHER SUPPLEMENTAL SERVICES	23,601.55	38,432.00	(14,830.45)
OPERATIONS & MAINTENANCE	54,794.29	44,506.00	10,288.29
STUDENT TRANSPORTATION SERVICES	34,340.22	40,535.00	(6,194.78)
FOOD SERVICE	<u>31,793.64</u>	<u>43,572.00</u>	<u>(11,778.36)</u>
TOTAL EXPENDITURES	<u>1,042,929.29</u>	<u>\$ 1,168,145.00</u>	<u>\$ (125,215.71)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2019	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 5 OF 14

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE OF KANSAS - FEDERAL AID	\$ 457,087.38	\$ 297,466.00	\$ 159,621.38
- STATE AID	6,740.10	5,908.00	832.10
MEALS	297,183.69	349,089.00	(51,905.31)
TRANSFER FROM GENERAL FUND	0.00	70,000.00	(70,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	12,818.62	33,500.00	(20,681.38)
REIMBURSEMENTS	3,699.15	12,500.00	(8,800.85)
TOTAL CASH RECEIPTS	<u>777,528.94</u>	<u>\$ 768,463.00</u>	<u>\$ 9,065.94</u>
EXPENDITURES			
OPERATIONS & MAINTENANCE	11,081.19	\$ 1,050.00	\$ 10,031.19
FOOD SERVICE OPERATION	753,403.79	770,256.00	(16,852.21)
ADJUSTMENT FOR QUALIFYING CREDITS	0.00	3,699.15	(3,699.15)
TOTAL EXPENDITURES	<u>764,484.98</u>	<u>\$ 775,005.15</u>	<u>\$ (10,520.17)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	13,043.96		
UNENCUMBERED CASH, JULY 1, 2019	<u>234,371.61</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 247,415.57</u>		

BILINGUAL EDUCATION

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
TRANSFER FROM GENERAL FUND	\$ 0.00	\$ 1,000.00	\$ (1,000.00)
EXPENDITURES			
INSTRUCTION	0.00	\$ 1,000.00	\$ (1,000.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2019	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
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PROFESSIONAL DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 <u>ACTUAL</u>	19-20 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
STATE AID	\$ 4,998.00	\$ 9,884.00	\$ (4,886.00)
OTHER REVENUE	200.00	0.00	200.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>50,000.00</u>	<u>53,150.00</u>	<u>(3,150.00)</u>
TOTAL CASH RECEIPTS	<u>55,198.00</u>	<u>\$ 63,034.00</u>	<u>\$ (7,836.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION SUPPORT	<u>54,374.46</u>	<u>\$ 75,708.00</u>	<u>\$ (21,333.54)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	823.54		
UNENCUMBERED CASH, JULY 1, 2019	<u>88,680.44</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 89,503.98</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
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SPECIAL EDUCATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>19-20</u> <u>ACTUAL</u>	<u>19-20</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
OTHER REVENUE	\$ 23,775.62	\$ 30,000.00	\$ (6,224.38)
TRANSFER FROM GENERAL FUND	772,022.00	833,490.00	(61,468.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>505,335.00</u>	<u>515,000.00</u>	<u>(9,665.00)</u>
TOTAL CASH RECEIPTS	<u>1,301,132.62</u>	<u>\$ 1,378,490.00</u>	<u>\$ (77,357.38)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	1,301,130.92	\$ 1,427,220.00	\$ (126,089.08)
STUDENT SUPPORT SERVICES	0.00	500.00	(500.00)
GENERAL ADMINISTRATION	0.00	500.00	(500.00)
STUDENT TRANSPORTATION SERVICES	<u>2.60</u>	<u>15,000.00</u>	<u>(14,997.40)</u>
TOTAL EXPENDITURES	<u>1,301,133.52</u>	<u>\$ 1,443,220.00</u>	<u>\$ (142,086.48)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(0.90)		
UNENCUMBERED CASH, JULY 1, 2019	<u>766,223.06</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 766,222.16</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

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CAREER AND POSTSECONDARY EDUCATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - STATE AID	\$ 12,766.00	\$ 7,469.00	\$ 5,297.00
TRANSFER FROM GENERAL FUND	670.69	68,250.00	(67,579.31)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	398,686.00	368,402.00	30,284.00
TOTAL CASH RECEIPTS	412,122.69	\$ 444,121.00	\$ (31,998.31)
<u>EXPENDITURES</u>			
INSTRUCTION	365,303.25	\$ 403,435.00	\$ (38,131.75)
INSTRUCTION SUPPORT STAFF	33,106.30	0.00	33,106.30
STUDENT TRANSPORTATION SERVICES	8,779.26	21,840.00	(13,060.74)
TOTAL EXPENDITURES	407,188.81	\$ 425,275.00	\$ (18,086.19)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	4,933.88		
UNENCUMBERED CASH, JULY 1, 2019	228,036.97		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 232,970.85		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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AT RISK (PRESCHOOL-AGED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 0.00	\$ 57,750.00	\$ (57,750.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>118,668.39</u>	<u>131,500.00</u>	<u>(12,831.61)</u>
TOTAL CASH RECEIPTS	<u>118,668.39</u>	<u>\$ 189,250.00</u>	<u>\$ 70,581.61</u>
<u>EXPENDITURES</u>			
INSTRUCTION	105,272.29	\$ 167,570.00	\$ (62,297.71)
STUDENT TRANSPORTATION SERVICES	<u>13,396.10</u>	<u>13,000.00</u>	<u>396.10</u>
TOTAL EXPENDITURES	<u>118,668.39</u>	<u>\$ 180,570.00</u>	<u>\$ (61,901.61)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2019	<u>70,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 70,000.00</u>		

AT RISK (K-12)

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 0.00	\$ 100,000.00	\$ (100,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>603,958.06</u>	<u>593,750.00</u>	<u>10,208.06</u>
TOTAL CASH RECEIPTS	<u>603,958.06</u>	<u>\$ 693,750.00</u>	<u>\$ (89,791.94)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>601,103.56</u>	<u>\$ 716,650.00</u>	<u>\$ (115,546.44)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	2,854.50		
UNENCUMBERED CASH, JULY 1, 2019	<u>131,449.74</u>		
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 134,304.24</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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BOND AND INTEREST FUND (USD #441)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAX -2018	\$ 14,874.43	\$ 19,287.00	\$ (4,412.57)
-2019	459,097.88	438,530.00	20,567.88
DELINQUENT PROPERTY TAXES	2,479.30	3,837.00	(1,357.70)
COMMERCIAL VEHICLE TAX	3,801.98	3,264.00	537.98
MOTOR VEHICLE TAX	35,629.24	32,128.00	3,501.24
RECREATIONAL VEHICLE TAX	519.58	456.00	63.58
STATE AID	0.00	146,135.00	(146,135.00)
TOTAL CASH RECEIPTS	516,402.41	\$ 643,637.00	\$ (127,234.59)
EXPENDITURES			
INTEREST	135,367.50	\$ 135,368.00	\$ (0.50)
PRINCIPAL	500,000.00	500,000.00	0.00
TOTAL EXPENDITURES	635,367.50	\$ 635,368.00	\$ (0.50)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(118,965.09)		
UNENCUMBERED CASH, JULY 1, 2019	772,146.82		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 653,181.73		

BOND AND INTEREST FUND (USD #488)

	19-20 ACTUAL	19-20 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAX -2018	\$ 3,530.67	\$ 3,002.00	\$ 528.67
-2019	(258.70)	0.00	(258.70)
DELINQUENT PROPERTY TAXES	667.44	1,736.00	(1,068.56)
COMMERCIAL VEHICLE TAX	2,106.64	1,823.00	283.64
MOTOR VEHICLE TAX	15,605.82	17,937.00	(2,331.18)
RECREATIONAL VEHICLE TAX	232.81	255.00	(22.19)
TOTAL CASH RECEIPTS	21,884.68	\$ 24,753.00	\$ (2,868.32)
EXPENDITURES			
INTEREST	4,700.00	\$ 4,700.00	\$ 0.00
PRINCIPAL	470,000.00	470,000.00	0.00
TOTAL EXPENDITURES	474,700.00	\$ 474,700.00	\$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(452,815.32)		
UNENCUMBERED CASH, JULY 1, 2019	494,149.65		
UNENCUMBERED CASH, JUNE 30, 2020	\$ 41,334.33		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>TEXTBOOK RENTAL FUND</u>	<u>CONTINGENCY RESERVE FUND</u>	<u>CARL PERKINS</u>
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 24,381.50	\$ 0.00	\$ 0.00
KSHAA AND IPAD FEES	43,852.00	0.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL USD #115	83,941.39 0.00	0.00 0.00	0.00 6,931.06
TOTAL CASH RECEIPTS	<u>152,174.89</u>	<u>0.00</u>	<u>6,931.06</u>
<u>EXPENDITURES</u>			
TEXTBOOKS	124,348.19	(2,435.33)	0.00
OTHER EXPENSE - AXTELL REMODEL	0.00	48,988.81	0.00
KSHAA AND IPAD FEES EXPENSE	14,779.17	0.00	0.00
SUPPLIES	0.00	0.00	6,931.06
TOTAL EXPENDITURES	<u>139,127.36</u>	<u>46,553.48</u>	<u>6,931.06</u>
RECEIPTS OVER (UNDER) EXPENDITURES	13,047.53	(46,553.48)	0.00
UNENCUMBERED CASH, JULY 1, 2019	<u>122,223.47</u>	<u>1,103,592.02</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 135,271.00</u>	<u>\$ 1,057,038.54</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>TITLE IV - A</u>	<u>TITLE I</u>	<u>TITLE II - A</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 14,798.00	\$ 119,299.00	\$ 32,885.00
TRANSFER FROM TITLE IVA	<u>0.00</u>	<u>1,543.10</u>	<u>0.00</u>
TOTAL CASH RECEIPTS	<u>14,798.00</u>	<u>120,842.10</u>	<u>32,885.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION	13,254.90	127,506.10	32,885.00
TRANSFER TO TITLE I	<u>1,543.10</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>14,798.00</u>	<u>127,506.10</u>	<u>32,885.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	(6,664.00)	0.00
UNENCUMBERED CASH, JULY 1, 2019	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ 0.00</u>	<u>\$ (6,664.00)</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>ESSER CARES ACT</u>	<u>GIFTS AND DONATIONS</u>
<u>CASH RECEIPTS</u>		
STATE OF KANSAS - SAFE AND SECURE GRANT	\$ 0.00	\$ 9,492.00
STATE OF KANSAS - ESSER	10,953.00	0.00
GREATER MANHATTAN COMM. DONATION	0.00	104,275.97
GREATER MANHATTAN COMM. DONATION-SOFTBALL	0.00	20,015.26
FINE ARTS DONATION	0.00	12,424.10
AXTELL GIFTS	0.00	6,122.71
OTHER DONATIONS	0.00	8,518.00
	<u>10,953.00</u>	<u>160,848.04</u>
<u>EXPENDITURES</u>		
DONATIONS EXPENSED	0.00	12,418.00
BASEBALL EXPENSED	0.00	837.62
SOFTBALL EXPENSED	0.00	14,444.89
FINE ARTS EXPENSED	0.00	12,424.10
SAFE & SECURE GRANT EXPENSED	0.00	9,492.00
AXTELL EXPENSED	0.00	5,594.79
USD #113 FOUNDATION EXP	0.00	100,355.92
CARES ACT INSTRUCTIONAL	9,364.56	0.00
CARES ACT SUUPLIES	15,907.09	0.00
	<u>25,271.65</u>	<u>155,567.32</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-14,318.65	5,280.72
UNENCUMBERED CASH, JULY 1, 2019	0.00	10,215.66
UNENCUMBERED CASH, JUNE 30, 2020	<u>\$ -14,318.65</u>	<u>\$ 15,496.38</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
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SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>ROTHFELDER SCHOLARSHIP</u>	<u>HEIMAN-DICK SCHOLARSHIP</u>
<u>CASH RECEIPTS</u>		
INTEREST	\$ <u>109.92</u>	\$ <u>360.99</u>
<u>EXPENDITURES</u>		
SCHOLARSHIPS	<u>0.00</u>	<u>288.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	109.92	72.99
UNENCUMBERED CASH, JULY 1, 2019	<u>7,067.14</u>	<u>24,288.00</u>
UNENCUMBERED CASH, JUNE 30, 2020	\$ <u><u>7,177.06</u></u>	\$ <u><u>24,360.99</u></u>

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS</u>				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2018	\$ 2,805.74	\$ 3.19	\$ 0.00	\$ 2,808.93
SOAR AS AN EAGLE SCHOLARSHIP-2019	10,000.00	33.68	2,463.00	7,570.68
SOAR AS AN EAGLE SCHOLARSHIP-2020	0.00	10,000.00	0.00	10,000.00
CLASS OF 2019	296.84	0.00	0.00	296.84
CLASS OF 2020	657.94	225.75	225.75	657.94
CLASS OF 2021	2,000.00	1,000.00	2,242.69	757.31
CLASS OF 2022	1,000.00	0.00	0.00	1,000.00
FBLA	829.37	0.00	0.00	829.37
KAYS	3,820.11	4,513.37	3,939.40	4,394.08
FFA	3,655.14	7,133.00	8,385.23	2,402.91
SCHOLARSHIPS	1,304.51	3,048.10	2,890.00	1,462.61
NATIONAL HONOR SOCIETY	386.17	77.00	321.25	141.92
STUCO	558.96	324.88	465.24	418.60
SUBTOTAL AXTELL PUBLIC SCHOOLS	27,314.78	26,358.97	20,932.56	32,741.19
WETMORE HIGH SCHOOL				
KAYS	2,250.58	2,105.13	1,536.10	2,819.61
STUCO	1,657.67	0.00	636.21	1,021.46
HONOR SOCIETY	1,613.94	840.86	600.41	1,854.39
CLASS OF 2017	688.54	0.00	0.00	688.54
CLASS OF 2019	267.60	0.00	0.00	267.60
CLASS OF 2020	953.12	0.00	953.12	0.00
CLASS OF 2021	0.00	11,638.91	7,903.42	3,735.49
SUBTOTAL WETMORE HIGH SCHOOL	7,431.45	14,584.90	11,629.26	10,387.09

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS (cont.)</u>				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	\$ 2,414.63	\$ 6,561.96	\$ 4,703.26	\$ 4,273.33
KAYS	955.98	4,647.48	4,603.84	999.62
FFA	10,928.62	53,191.92	46,915.31	17,205.23
SABETHA BUSINESS CLUB	2,062.13	445.46	0.00	2,507.59
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	1,915.56	4,467.30	2,865.94	3,516.92
NATIONAL HONOR SOCIETY	1,182.24	1,181.88	1,582.00	782.12
FCA	237.76	965.78	810.40	393.14
CLASS OF 2019	989.96	0.00	989.96	0.00
CLASS OF 2020	4,352.73	0.00	2,331.98	2,020.75
CLASS OF 2021	1,141.28	9,972.82	3,933.55	7,180.55
CLASS OF 2022	713.12	112.91	0.00	826.03
CLASS OF 2023	0.00	421.93	0.00	421.93
SUBTOTAL SABETHA HIGH SCHOOL	27,717.72	81,969.44	68,736.24	40,950.92
TOTAL AGENCY FUNDS	\$ <u>62,463.95</u>	\$ <u>122,913.31</u>	\$ <u>101,298.06</u>	\$ <u>84,079.20</u>

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FUNDS	BEGINNING	PRIOR YEAR	CASH	EXPENDITURES	ENDING	OUTSTANDING	ENDING
	UNENCUMBERED				UNENCUMBERED		
	CASH	CANCELED	RECEIPTS		CASH	AND ACCOUNTS	CASH
	BALANCE	ENCUMBRANCES			BALANCE	PAYABLE	BALANCE
GATE RECEIPTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	\$ 1,809.76	\$ 0.00	\$ 26,417.40	\$ 26,417.40	\$ 1,809.76	\$ 0.00	\$ 1,809.76
JUNIOR HIGH ATHLETICS	974.48	0.00	17,952.56	13,945.13	4,981.91	0.00	4,981.91
WETMORE HIGH SCHOOL							
ATHLETICS	153.40	0.00	17,379.81	12,730.75	4,802.46	0.00	4,802.46
SABETHA HIGH SCHOOL							
ATHLETICS	19,723.01	0.00	100,217.87	99,688.27	20,252.61	0.00	20,252.61
SABETHA MIDDLE SCHOOL							
ATHLETICS	7,826.12	0.00	19,338.98	18,788.64	8,376.46	0.00	8,376.46
SUBTOTAL GATE RECEIPTS FUNDS	30,486.77	0.00	181,306.62	171,570.19	40,223.20	0.00	40,223.20
SCHOOL PROJECTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	1,996.93	0.00	0.00	254.10	1,742.83	0.00	1,742.83
STUDENT PURCHASES/REVOLVING	101.52	0.00	6,898.05	5,523.35	1,476.22	0.00	1,476.22
FFA FARM SAFETY	705.15	0.00	0.00	0.00	705.15	0.00	705.15
SALES TAX	0.00	0.00	2,993.90	2,993.90	0.00	0.00	0.00
ANNUAL	2,630.42	0.00	2,110.00	4,490.80	249.62	0.00	249.62
AHS CHEERLEADERS	529.94	0.00	780.00	841.57	468.37	0.00	468.37
AHS MUSIC/BAND	111.49	0.00	42.00	128.57	24.92	0.00	24.92
AG CLASSROOM TOOL REPLACEMENT	671.92	0.00	0.00	98.28	573.64	0.00	573.64
2014 HELP COMM GROW GRANT	401.60	0.00	0.00	0.00	401.60	0.00	401.60
LIBRARY BOOK FUND	1,092.52	0.00	1,624.13	1,818.72	897.93	0.00	897.93
FACULTY	11.68	0.00	0.00	0.00	11.68	0.00	11.68
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	3,038.00	0.00	0.00	604.01	2,433.99	0.00	2,433.99
HCC COURSES ENGLISH	7,876.44	0.00	6,225.00	10,619.81	3,481.63	0.00	3,481.63
HCC COURSES MATH	3,778.24	0.00	1,210.00	1,210.00	3,778.24	0.00	3,778.24
STUDENT ACTIVITY PROJECTS	3,973.61	0.00	1,290.80	2,061.48	3,202.93	0.00	3,202.93
AHS FB FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AHS BB FUND	51.78	0.00	0.00	0.00	51.78	0.00	51.78
ELEMENTARY FIELD TRIP	1,987.48	0.00	94.10	33.00	2,048.58	0.00	2,048.58
GREENHOUSE	16,000.00	0.00	0.00	15,689.50	310.50	0.00	310.50
SUPERHEROS	847.70	0.00	1,500.00	321.35	2,026.35	0.00	2,026.35
WEIGHT ROOM	4,771.40	0.00	500.00	0.00	5,271.40	0.00	5,271.40
PLAYGROUND EQUIPMENT	150.57	0.00	15,752.00	9,588.00	6,314.57	0.00	6,314.57
SUBTOTAL AXTELL PUBLIC SCHOOLS	50,728.39	0.00	41,019.98	56,276.44	35,471.93	0.00	35,471.93
WETMORE HIGH SCHOOL							
STUDENT ACTIVITY PROJECTS	3,716.15	0.00	4,247.72	2,872.16	5,091.71	0.00	5,091.71
LIBRARY PROJECT	79.22	0.00	45.00	0.00	124.22	0.00	124.22
TEACHER ACCT	815.41	0.00	134.00	92.78	856.63	0.00	856.63
SAFE	200.00	0.00	0.00	0.00	200.00	0.00	200.00
MUSIC	9,987.71	0.00	5,835.80	3,338.69	12,484.82	0.00	12,484.82
CARDINAL	7,981.22	0.00	6,845.59	6,765.66	8,061.15	0.00	8,061.15
CHEERLEADERS	335.83	0.00	4,260.36	3,428.60	1,167.59	0.00	1,167.59
HS PLC	366.52	0.00	0.00	0.00	366.52	0.00	366.52
BAND/VOCAL	757.75	0.00	614.95	296.86	1,075.84	0.00	1,075.84
SCHOLARSHIPS	1,540.00	0.00	800.00	2,340.00	0.00	0.00	0.00
BOXTOPS	331.34	0.00	142.20	56.73	416.81	0.00	416.81
BAND CLEANING	625.14	0.00	0.00	0.00	625.14	0.00	625.14
SADD	773.49	0.00	200.00	500.00	473.49	0.00	473.49
SUBTOTAL WETMORE HIGH SCHOOL	27,509.78	0.00	23,125.62	19,691.48	30,943.92	0.00	30,943.92

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	BEGINNING		CASH RECEIPTS	EXPENDITURES	ENDING		OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
	UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES			UNENCUMBERED CASH BALANCE	UNENCUMBERED CASH BALANCE		
SCHOOL PROJECTS FUNDS (cont.)								
SABETHA HIGH SCHOOL								
SADD	\$ 7,539.42	\$ 0.00	\$ 79.67	\$ 377.34	\$ 7,241.75	\$ 0.00	\$ 7,241.75	
PROFESSIONAL DEVELOPMENT	6,394.87	0.00	0.00	328.09	6,066.78	0.00	6,066.78	
ANNUAL	9,168.24	0.00	16,297.23	16,998.77	8,466.70	0.00	8,466.70	
ART	489.98	0.00	2,082.50	1,477.51	1,094.97	0.00	1,094.97	
SHOP	2,911.48	0.00	2,321.12	3,143.53	2,089.07	0.00	2,089.07	
LIFT-A-THON	4,852.53	0.00	950.00	735.60	5,066.93	0.00	5,066.93	
DRAMA	7,750.85	0.00	155.23	1,023.00	6,883.08	0.00	6,883.08	
BAND	16,257.94	0.00	8,000.25	5,411.39	18,846.80	0.00	18,846.80	
VOCAL/MUSIC	9.29	0.00	3,214.08	3,214.08	9.29	0.00	9.29	
ODYSSEY SINGERS	8,016.22	0.00	7,993.39	2,729.83	13,279.78	0.00	13,279.78	
LIBRARY/LIBRARY FINES	434.75	0.00	7.00	0.00	441.75	0.00	441.75	
ACT PREP	74.32	0.00	170.00	170.00	74.32	0.00	74.32	
PUBLIC SPEAKING	14,776.28	0.00	3,000.00	1,858.43	15,917.85	0.00	15,917.85	
BLUE CREW	196.60	0.00	0.00	0.00	196.60	0.00	196.60	
ACADEMIC BANQUET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PHYSICAL EDUCATION	0.48	0.00	0.00	0.00	0.48	0.00	0.48	
JAY JAYS CHEERLEADERS	6,041.76	0.00	24,219.82	15,801.86	14,459.72	0.00	14,459.72	
THE SPOKESMAN	503.60	0.00	0.00	0.00	503.60	0.00	503.60	
MUSICAL	3,350.13	0.00	4,587.28	3,418.21	4,519.20	0.00	4,519.20	
CONCESSIONS	4,375.20	0.00	22,062.16	21,729.49	4,707.87	0.00	4,707.87	
STUDENT ACTIVITY PROJECTS	32,947.70	0.00	20,773.40	24,350.59	29,370.51	0.00	29,370.51	
SUBTOTAL SABETHA HIGH SCHOOL	126,091.64	0.00	115,913.13	102,767.72	139,237.05	0.00	139,237.05	
SABETHA MIDDLE SCHOOL								
STUDENT ACTIVITY PROJECTS	30,121.22	0.00	7,377.68	6,322.20	31,176.70	0.00	31,176.70	
TECHNOLOGY	968.96	0.00	366.93	328.57	1,007.32	0.00	1,007.32	
STUDENT ASSISTANCE PROJECT	219.89	0.00	0.00	0.00	219.89	0.00	219.89	
SALES TAX	210.26	0.00	2,602.30	4,017.85	-1,205.29	0.00	-1,205.29	
FLOWER/COFFEE FUND	607.56	0.00	200.00	151.29	656.27	0.00	656.27	
ART	3,280.93	0.00	250.00	0.00	3,530.93	0.00	3,530.93	
STUCO	621.89	0.00	0.00	0.00	621.89	0.00	621.89	
BAND	0.00	0.00	60.00	0.00	60.00	0.00	60.00	
LIBRARY BOOK FAIR	616.04	0.00	0.00	24.52	591.52	0.00	591.52	
COUNTRY MART EDUC	7,834.07	0.00	24.07	166.11	7,692.03	0.00	7,692.03	
CONCESSIONS PROJECT	10,468.14	0.00	6,489.20	5,155.92	11,801.42	0.00	11,801.42	
LIFETOUCH PICTURES	2,552.99	0.00	1,319.97	1,066.28	2,806.68	0.00	2,806.68	
ANGEL FUND	2,833.79	0.00	15.07	0.00	2,848.86	0.00	2,848.86	
SUBTOTAL SABETHA MIDDLE SCHOOL	60,335.74	0.00	18,705.22	17,232.74	61,808.22	0.00	61,808.22	
SABETHA ELEMENTARY SCHOOL								
NEEDY CHILDREN PROJECT	488.35	0.00	0.00	0.00	488.35	0.00	488.35	
POP PROJECT	129.30	0.00	1,329.20	1,330.55	127.95	0.00	127.95	
BOOK FAIR	2,342.17	0.00	1,173.89	3,516.06	0.00	0.00	0.00	
TREE PROJECT	1,493.91	0.00	0.00	0.00	1,493.91	0.00	1,493.91	
MARLEE UKELE MEMORIAL	710.48	0.00	0.00	710.48	0.00	0.00	0.00	
STUDENT ACTIVITIES (PICTURES) PROJECT	9,492.27	0.00	2,339.44	9,158.59	2,673.12	0.00	2,673.12	
FRANCES SAUER ANGEL FUND	0.00	0.00	4,545.00	272.75	4,272.25	0.00	4,272.25	
SUBTOTAL SABETHA ELEMENTARY SCHOOL	14,656.48	0.00	9,387.53	14,988.43	9,055.58	0.00	9,055.58	
SUBTOTAL SCHOOL PROJECT FUNDS	279,322.03	0.00	208,151.48	210,956.81	276,516.70	0.00	276,516.70	
TOTAL DISTRICT ACTIVITY FUNDS	\$ 309,808.80	\$ 0.00	\$ 389,458.10	\$ 382,527.00	\$ 316,739.90	\$ 0.00	\$ 316,739.90	