

**UNIFIED SCHOOL DISTRICT NUMBER 311  
PRETTY PRAIRIE, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2017**

**Unified School District Number 311  
Pretty Prairie, Kansas**

**Fiscal Year Ended June 30, 2017**

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Unified School District Number 311  
Pretty Prairie, Kansas

Fiscal Year Ended June 30, 2017

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## INDEPENDENT AUDITOR'S REPORT

The Board of Education  
Unified School District Number 311  
Pretty Prairie, Kansas 67570

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 311, a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2017, 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District Number 311 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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### *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 Unified School District Number 311 as of June 30, 2017, or changes in its 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 Unified School District Number 311 as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### *Other Matters*

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and cash disbursements – agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash – district activity funds, and schedules of regulatory basis receipts and expenditures – actual and budget – related municipal entity (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for purposes of additional 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.

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedules of regulatory basis receipts and expenditures – actual and budget – related municipal entity (Schedules 2 and 5 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated September 28, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.



Swindoll, Janzen, Hawk, & Loyd LLC  
Hutchinson, Kansas

September 28, 2017



**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>GENERAL FUNDS:</b>						
General Fund	\$ -	\$ 2,323,505	\$ 2,319,655	\$ 3,850	\$ 364	\$ 4,214
Supplemental General Fund	36,467	761,894	765,242	33,119	3,641	36,760
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (K-12) Fund	68,244	256,953	198,687	126,510	-	126,510
Capital Outlay Fund	359,799	328,964	316,028	372,735	73,997	446,732
Food Service Fund	56,896	182,017	179,185	59,728	-	59,728
Professional Development Fund	26,529	10,000	7,270	29,259	-	29,259
Special Education Fund	212,420	392,623	363,604	241,439	-	241,439
Vocational Education Fund	44,642	293,088	214,789	122,941	805	123,746
KPERS Special Retirement Contribution Fund	-	129,426	129,426	-	-	-
Recreation Commission Fund	3,406	42,434	41,000	4,840	-	4,840
Contingency Reserve Fund	271,010	-	-	271,010	-	271,010
OWLS Grant Fund	1,067	-	-	1,067	-	1,067
Pre-K Grant Fund	-	30,160	30,160	-	-	-
Small Rural School Grant Fund	-	4,159	4,159	-	-	-
Textbook & Student Material Revolving Fund	67,340	28,322	18,157	77,505	2,727	80,232
Title I Fund	-	14,413	14,413	-	-	-
Title II-A Fund	-	4,795	4,795	-	-	-
Gate Receipts	5,850	5,548	8,925	2,473	-	2,473
School Projects	18,911	35,323	35,560	18,674	-	18,674
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	244,228	151,043	141,280	253,991	-	253,991
<b>TRUST FUND:</b>						
Special Education Gift Fund	10,000	-	-	10,000	-	10,000
<b>RELATED MUNICIPAL ENTITY:</b>						
Recreation Commission	31,267	48,307	46,538	33,036	-	33,036
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 1,458,076</u>	<u>\$ 5,042,974</u>	<u>\$ 4,838,873</u>	<u>\$ 1,662,177</u>	<u>\$ 81,534</u>	<u>\$ 1,743,711</u>

**COMPOSITION OF CASH**

Citizens Bank of Kansas	
District Checking	\$ 1,682,000
High School Checking	38,233
Middle School Checking	2,492
Grade School Checking	4,375
Certificates of Deposit	10,000
Related Municipal Entity	33,036
<b>Total Cash</b>	<b>1,770,136</b>
<b>Agency Funds per Schedule 3</b>	<b>(26,425)</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 1,743,711</b>

# UNIFIED SCHOOL DISTRICT NUMBER 311

## PRETTY PRAIRIE, KANSAS

### NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2017

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### ***(a) Municipal Financial Reporting Entity***

Unified School District Number 311 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents the Unified School District Number 311 (the municipal financial reporting entity) and its related municipal entity. The related municipal entity is included in the District's reporting entity because it was created to benefit the District and/or its constituents.

**Recreation Commission.** The District's Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift. Complete financial records for the Recreation Commission may be reviewed at the administrative offices of the District at 206 E. Main, Pretty Prairie, KS 67570.

##### ***(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.

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

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

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

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(c) Basis of Accounting (Cont.)***

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) 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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of budget for the succeeding calendar 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 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: Title I, Title II-A, Small Rural School Grant, Pre-K Grant, OWLS Grant, Contingency Reserve, Textbook & Student Material Revolving, Gate Receipts, and School Projects.

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

## **2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

No statutory violations were noted in 2017.



### 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 such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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 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. At June 30, 2017, the District held no investments.

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of 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. All deposits were legally secured at June 30, 2017.

At year end, the carrying amount of the District's deposits was \$1,770,136 and the bank balance was \$1,841,780. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining \$1,591,780 was collateralized with securities held by the pledging financial institution's 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.

### 4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$179,880 subsequent to June 30, 2017, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

### 5. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 242,623
General Fund	Food Service Fund	K.S.A. 72-6428	31,643
General Fund	KPERS Fund	K.S.A. 72-6428	129,426
General Fund	Vocational Education Fund	K.S.A. 72-6428	59,810
General Fund	At Risk (K-12) Fund	K.S.A. 72-6428	130,000
General Fund	Capital Outlay Fund	K.S.A. 72-6428	96,917
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6433	126,953
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6433	10,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	150,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	25,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	225,000
			<u>\$ 1,227,371</u>

## 6. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2017, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds: Refunding Series 2011	3.00-3.30%	9/1/2011	\$1,235,000	9/1/2022	\$ 905,000	\$ -	\$ 115,000	\$ 790,000	\$ 26,280
Capital Leases: QZAB	0.00%	8/15/2013	\$1,300,000	8/15/2028	1,126,666	-	86,666	1,040,000	-
Total Contractual Indebtedness					\$ 2,031,666	\$ -	\$ 201,666	\$ 1,830,000	\$ 26,280

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

	Year						
	2018	2019	2020	2021	2022-2026	2027-2031	Total
Principal:							
General Obligation Bonds: Refunding Series 2011	\$ 120,000	\$ 120,000	\$ 130,000	\$ 135,000	\$ 285,000	\$ -	\$ 790,000
Capital Leases: QZAB	86,667	86,667	86,667	86,667	433,332	260,000	1,040,000
Total Principal	206,667	206,667	216,667	221,667	718,332	260,000	1,830,000
Interest:							
General Obligation Bonds: Refunding Series 2011	22,755	19,155	15,405	11,430	9,488	-	78,233
Capital Leases: QZAB	-	-	-	-	-	-	-
Total Interest	22,755	19,155	15,405	11,430	9,488	-	78,233
Total Principal and Interest	\$ 229,422	\$ 225,822	\$ 232,072	\$ 233,097	\$ 727,820	\$ 260,000	\$ 1,908,232

## 7. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2, and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate through March 31, 2016, with a 0.00% moratorium until June 30, 2017, for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per house Substitute for Senate Bill 161, section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERs were deferred. The amount deferred was \$92,917,091.

## 7. DEFINED BENEFIT PENSION PLAN (CONT.)

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$129,426 for the year ended June 30, 2017.

**Net Pension Liability:** At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,491,968. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

## 8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### **(a) 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.

### **(b) Compensated Absences**

#### **Sick Leave**

**Certified Employees** – The policy regarding sick pay is that each teacher will be allowed ten days sick leave per year, accumulative to 90 days. The Board will pay \$56 per day for each day of sick leave over 90 days at the end of each contract year. Upon retirement or resignation, an employee will be paid \$56 per day for unused sick leave.

**Non-Certified Employees** – The policy regarding sick pay is that each non-certified employee eligible for sick leave will be allowed ten days sick leave per year, accumulative to 90 days. The Board will pay 70% of the daily rate for a substitute (i.e. a substitute secretary, substitute custodian, or substitute cook) for each day of sick leave over 90 days at the end of the contract year. Upon retirement or resignations, an employee will be paid 70% the daily rate for a substitute for each day of unused sick leave.

#### **Vacation Leave**

Classified employees under contract for 12 months receive vacation pay according to the following schedule:

1. The custodians, treasurer, and clerk receive two weeks paid vacation leave if duty begins at the beginning of the contract year (July 1).
2. The superintendent receives four weeks paid vacation leave.
3. The HS/MS principal receives four weeks (20 days) paid vacation leave.

## **8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)**

### **Personal Leave**

Certified Employees – Each employee is allowed three days of personal leave each contract year, accumulative to five days.

### **Sick Leave Pool**

All Certified/Non-Certified employees who earn sick leave are required to participate in the sick leave pool, unless they opted out of participation in the 2006-2007 school year. The participants are required to contribute two days to the sick leave pool during the first contract year of participation and one day per year in any year when the number of days in the pool on September 1st falls below 300 days. Employees who have depleted their accumulated sick leave can make application to the sick leave screening board. A participant can apply for up to 15% of the sick leave pool days that have accumulated by September 1. The fiscal year for the sick leave pool will be from September 1 through August 30.

### **(c) Termination Benefits**

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are certified employees and the employee must have 15 years or more of consecutive years of employment in a certified position in the District and be at least 60 years of age. Notification of early retirement must be given to the District by February 1 in the year prior to the retirement date. The early retirement benefit is calculated based on a percentage of the employee's final annual base contract salary, with the percentage based on the year of benefit as detailed below:

<b>Year of Benefit</b>	<b>Percentage of Last Annual Salary</b>
1st Year	20%
2nd Year	18%
3rd Year	16%
4th Year	14%
5th Year	12%

The benefit shall be paid by the District until the retiree reaches social security retirement age. The retiree is also eligible to continue their health insurance coverage until age 65, by deduction of the monthly premium from the early retirement benefit, or by the retiree paying his/her own monthly premium. The District will pay \$75 per month towards this insurance.

## **9. RELATED PARTY TRANSACTIONS**

Unified School District Number 311 is the taxing authority for the Pretty Prairie Recreation Commission. During the fiscal year ended June 30, 2017, the District levied a total tax of 1.990 mills for the Recreation Commission, which is in turn appropriated to the Pretty Prairie Recreation Commission for its operations. Also, there is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

## **10. CLAIMS AND JUDGMENTS**

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 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 report, 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 any of the individual governmental funds or the overall financial position of the District.

## **10. CLAIMS AND JUDGMENTS (CONT.)**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2016 to 2017, and there were no settlements that exceeded insurance coverage in the past three years.

## **11. SUBSEQUENT EVENTS**

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.

**UNIFIED SCHOOL DISTRICT NUMBER 311  
PRETTY PRAIRIE, KANSAS**

**REGULATORY-REQUIRED**

**SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2017**



**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**  
**(Budgeted Funds Only)**  
**For the Year Ended June 30, 2017**

	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<b>GENERAL FUNDS:</b>						
General Fund	\$ 2,467,318	\$ (152,524)	\$ 4,861	\$ 2,319,655	\$ 2,319,655	\$ -
Supplemental General Fund	765,242	-	-	765,242	765,242	-
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (K-12) Fund	313,750	-	-	313,750	198,687	(115,063)
Capital Outlay Fund	428,605	-	-	428,605	316,028	(112,577)
Food Service Fund	206,000	-	-	206,000	179,185	(26,815)
Professional Development Fund	10,580	-	-	10,580	7,270	(3,310)
Special Education Fund	463,330	-	-	463,330	363,604	(99,726)
Vocational Education Fund	245,500	-	-	245,500	214,789	(30,711)
KPERS Special Retirement Contribution Fund	199,774	-	-	199,774	129,426	(70,348)
Recreation Commission Fund	41,000	-	-	41,000	41,000	-
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	141,280	-	-	141,280	141,280	-
<b>Total</b>	<b>\$ 5,282,379</b>	<b>\$ (152,524)</b>	<b>\$ 4,861</b>	<b>\$ 5,134,716</b>	<b>\$ 4,676,166</b>	<b>\$ (458,550)</b>

**Unified School District Number 311  
Pretty Prairie, Kansas**

**GENERAL FUND****GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****Regulatory Basis**

For the Year Ended June 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<b>2016 Actual</b>	<b>2017</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts:				
State aid	\$ 1,942,304	\$ 1,942,304	\$ 1,942,304	\$ -
Capital outlay state aid	22,851	-	-	-
KPERS state aid	136,224	129,426	199,774	(70,348)
Special education aid	260,066	239,206	322,200	(82,994)
Supplemental state aid	344,760	-	-	-
Mineral production tax	804	442	1,000	(558)
Interest on idle funds	-	7,266	-	7,266
Miscellaneous reimbursements	909	4,861	-	4,861
Miscellaneous revenue	3,103	-	2,040	(2,040)
<b>Total Receipts</b>	<b>2,711,021</b>	<b>2,323,505</b>	<b>\$ 2,467,318</b>	<b>\$ (143,813)</b>
Expenditures:				
Instruction -				
Certified salaries	700,022	702,258	\$ 685,000	\$ 17,258
Non-certified salaries	116,934	43,106	45,185	(2,079)
Insurance	76,159	75,419	85,000	(9,581)
Social Security	65,866	53,065	60,000	(6,935)
Other benefits	16,210	9,541	14,000	(4,459)
Purchased professional services	910	-	-	-
Supplies - technology	25,753	2,500	-	2,500
Student Support Services -				
Certified salaries	42,232	40,845	42,000	(1,155)
Insurance	6,192	7,452	6,552	900
Social Security	3,204	3,098	3,300	(202)
Other benefits	299	38	250	(212)
Instruction Support Staff -				
Certified salaries	52,280	49,937	56,000	(6,063)
Insurance	5,700	5,988	6,552	(564)
Social Security	3,997	3,820	5,000	(1,180)
Other benefits	438	47	600	(553)
General Administration -				
Certified salaries	29,239	34,279	30,000	4,279
Non-certified salaries	4,000	4,000	5,000	(1,000)
Insurance	6,000	6,460	6,000	460
Social Security	2,214	2,630	2,700	(70)
Other employee benefits	234	32	200	(168)

Unified School District Number 311  
 Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	2017			
	2016 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration (cont.) -				
Purchased professional services	\$ 25,374	\$ 12,134	\$ 28,000	\$ (15,866)
Purchased property services	1,203	1,360	1,500	(140)
Insurance	62,311	-	40,000	(40,000)
Communications	6,910	8,613	8,000	613
Other purchased services	135	-	-	-
Supplies	2,949	4,385	4,000	385
Other	152	145	500	(355)
School Administration -				
Certified salaries	106,211	106,388	110,000	(3,612)
Non-certified salaries	63,679	81,008	70,000	11,008
Insurance	7,530	7,942	24,000	(16,058)
Social Security	11,991	13,233	14,550	(1,317)
Other employee benefits	1,222	162	1,600	(1,438)
Other purchased services	146	(955)	-	(955)
Operations and Maintenance -				
Non-certified salaries	69,747	80,231	75,000	5,231
Insurance	-	6,000	16,000	(10,000)
Social Security	3,845	4,976	6,120	(1,144)
Other employee benefits	6,437	61	6,000	(5,939)
Cleaning	1,010	600	1,500	(900)
Repairs and maintenance	3,110	2,708	5,000	(2,292)
Insurance	32,761	-	20,000	(20,000)
Electricity	60,907	64,695	-	64,695
Motor fuel	2,382	2,906	5,000	(2,094)
Student Transportation Services -				
Supervision -				
Non-certified salaries	5,984	5,707	6,000	(293)
Social Security	407	394	650	(256)
Other employee benefits	28	5	65	(60)
Vehicle Operating Services -				
Non-certified salaries	54,160	61,587	60,000	1,587
Social Security	3,633	4,073	5,400	(1,327)
Other employee benefits	4,661	53	4,000	(3,947)
Other purchased services	20,650	1,006	15,000	(13,994)
Supplies	21,092	22,553	24,000	(1,447)

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**GENERAL FUND**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b>2017</b>			<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Expenditures (cont.):				
Student Transportation Services (cont.) -				
Vehicle & Maintenance Services -				
Non-certified salaries	\$ 1,791	\$ 2,750	\$ 6,000	\$ (3,250)
Social Security	120	190	1,070	(880)
Other employee benefits	417	2	500	(498)
Other purchased services	-	-	1,500	(1,500)
Purchased property services	35,240	34,019	37,000	(2,981)
Supplies	4,994	6,092	5,000	1,092
Other Support Services -				
Certified salaries	5,336	2,783	8,000	(5,217)
Non-certified salaries	33,421	33,421	35,000	(1,579)
Insurance	-	4,700	6,000	(1,300)
Social Security	2,690	2,709	3,300	(591)
Other employee benefits	267	(158)	250	(408)
Purchased professional services	454	270	500	(230)
Food Service Operations -				
Reimbursed expenses	13,154	5,973	-	5,973
Outgoing Transfers -				
Supplemental General Fund	344,760	-	-	-
Capital Outlay Fund	29,220	96,917	-	96,917
Food Service Fund	41,000	31,643	6,000	25,643
Professional Development Fund	-	-	-	-
Special Education Fund	260,066	242,623	322,200	(79,577)
Vocational Education Fund	-	59,810	-	59,810
KPERs Special Retirement Contribution Fund	136,224	129,426	199,774	(70,348)
Contingency Reserve Fund	63,357	-	-	-
At Risk (K-12)	-	130,000	230,000	(100,000)
Adjustment to comply with legal max	-	-	(152,524)	152,524
Legal General Fund Budget	2,711,021	2,319,655	2,314,794	4,861
Adjustment for qualifying budget credits	-	-	4,861	(4,861)
Total Expenditures	2,711,021	2,319,655	\$ 2,319,655	\$ -
Receipts Over (Under) Expenditures	-	3,850		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 3,850		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**GENERAL FUND**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b>2017</b>			<b>Variance Over (Under)</b>
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 392,525	\$ 422,453	\$ 436,442	\$ (13,989)
Delinquent tax	6,301	8,553	8,027	526
Motor vehicle tax	45,267	37,399	36,360	1,039
Recreational vehicle tax	553	604	506	98
Commercial vehicle tax	3,682	2,552	729	1,823
Supplemental state aid	-	290,333	290,333	-
Transfer from General Fund	344,760	-	-	-
Total Receipts	793,088	761,894	\$ 772,397	\$ (10,503)
Expenditures:				
Instruction -				
Purchased professional services	21,807	29,916	\$ 25,000	\$ 4,916
Other purchased services	11,521	895	13,000	(12,105)
Supplies	67,535	81,862	63,000	18,862
Property and equipment	1,659	4,965	2,000	2,965
Student Support Services -				
Supplies	108	1,151	-	1,151
Instruction Support Staff -				
Supplies	8,581	6,265	12,500	(6,235)
School Administration -				
Purchased professional services	650	650	-	650
Other purchased property services	1,895	1,356	-	1,356
Communications	5,076	5,321	6,500	(1,179)
Other purchased services	-	-	2,500	(2,500)
Supplies	11,961	9,509	13,000	(3,491)
Property and equipment	479	1,790	1,000	790
Other	-	-	1,000	(1,000)
Operations and Maintenance -				
Water/sewer	12,248	15,774	15,000	774
Repairs and maintenance	42,042	26,218	20,000	6,218
Other purchased property services	1,484	-	-	-
Supplies	19,651	26,585	20,000	6,585
Heating	12,171	16,032	15,000	1,032
Electricity	-	-	65,000	(65,000)

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**GENERAL FUND**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

For the Year Ended June 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<b>2017</b>		
	<b>2016</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Expenditures (cont.):				
Outgoing Transfers -				
Food Service Fund	\$ -	\$ 25,000	\$ 65,242	\$ (40,242)
Professional Development Fund	20,000	10,000	10,000	-
Special Education Fund	160,000	150,000	150,000	-
Vocational Education Fund	225,913	225,000	225,000	-
At Risk (K-12) Fund	140,461	126,953	40,500	86,453
Total Expenditures	765,242	765,242	\$ 765,242	\$ -
Receipts Over (Under) Expenditures	27,846	(3,348)		
Unencumbered Cash, Beginning	8,621	36,467		
Unencumbered Cash, Ending	\$ 36,467	\$ 33,119		



**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (K-12) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ -	\$ 130,000	\$ 230,000	\$ (100,000)
Transfer from Supplemental General Fund	140,461	126,953	40,500	86,453
Total Receipts	140,461	256,953	\$ 270,500	\$ (13,547)
Expenditures:				
Instruction -				
Certified salaries	97,541	97,598	\$ 150,000	\$ (52,402)
Non-certified salaries	-	69,921	86,250	(16,329)
Insurance	-	18,807	52,000	(33,193)
Social Security	-	12,212	25,000	(12,788)
Other employee benefits	-	149	500	(351)
Total Expenditures	97,541	198,687	\$ 313,750	\$ (115,063)
Receipts Over (Under) Expenditures	42,920	58,266		
Unencumbered Cash, Beginning	25,324	68,244		
Unencumbered Cash, Ending	\$ 68,244	\$ 126,510		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**CAPITAL OUTLAY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
	<b>Actual</b>			
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 146,860	\$ 150,853	\$ 145,107	\$ 5,746
Delinquent tax	1,758	2,781	3,000	(219)
Motor vehicle tax	11,698	15,984	14,391	1,593
Recreational vehicle tax	148	248	201	47
Commercial vehicle tax	267	338	289	49
Interest on idle funds	1,997	-	2,000	(2,000)
Miscellaneous reimbursements	350	1,264	-	1,264
Miscellaneous revenue	90,277	23,266	-	23,266
Capital outlay state aid	-	37,313	37,384	(71)
Transfer from General Fund	29,220	96,917	-	96,917
Total Receipts	282,575	328,964	\$ 202,372	\$ 126,592
Expenditures:				
Instruction -				
Supplies	-	3,970	\$ 70,000	\$ (66,030)
Property and equipment	67,542	131,327	60,000	71,327
School Administration -				
Supplies	5,477	-	15,000	(15,000)
Property and equipment	-	4,919	-	4,919
Operations and Maintenance -				
Non-certified salaries	17,005	17,364	25,000	(7,636)
Social Security	1,241	1,308	1,913	(605)
Other employee benefits	732	2,151	25	2,126
Repairs and maintenance	9,001	32,280	60,000	(27,720)
Property and equipment	14,067	6,999	50,000	(43,001)
Student Transportation Services -				
Property and equipment	23,966	-	50,000	(50,000)
Other Support Services -				
Supplies	6,935	-	10,000	(10,000)
QZAB Expenses -				
QZAB expenses	86,667	86,667	86,667	-
Site Improvements	11,912	29,043	-	29,043
Total Expenditures	244,545	316,028	\$ 428,605	\$ (112,577)
Receipts Over (Under) Expenditures	38,030	12,936		
Unencumbered Cash, Beginning	321,769	359,799		
Unencumbered Cash, Ending	\$ 359,799	\$ 372,735		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**FOOD SERVICE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Actual</b>			<b>Over</b>
				<b>(Under)</b>
Receipts:				
State aid	\$ 1,550	\$ 1,512	\$ 1,192	\$ 320
Federal aid	55,512	58,065	49,285	8,780
Student sales	56,643	55,422	53,052	2,370
Adult sales	3,201	3,304	8,022	(4,718)
Miscellaneous revenue	14,039	7,071	-	7,071
Transfer from General Fund	41,000	31,643	6,000	25,643
Transfer from Supplemental General Fund	-	25,000	65,242	(40,242)
Total Receipts	171,945	182,017	\$ 182,793	\$ (776)
Expenditures:				
Other Support Services -				
Purchased professional services	45	75	\$ -	\$ 75
Food Service Operation -				
Certified salaries	7,403	7,403	7,500	(97)
Non-certified salaries	60,149	63,369	70,000	(6,631)
Insurance	-	3,375	16,000	(12,625)
Social Security	5,052	5,257	6,500	(1,243)
Other employee benefits	4,411	64	3,500	(3,436)
Food and milk	88,705	88,449	95,000	(6,551)
Miscellaneous supplies	4,979	4,916	5,000	(84)
Property and equipment	1,435	5,447	1,500	3,947
Other	830	830	1,000	(170)
Total Expenditures	173,009	179,185	\$ 206,000	\$ (26,815)
Receipts Over (Under) Expenditures	(1,064)	2,832		
Unencumbered Cash, Beginning	57,960	56,896		
Unencumbered Cash, Ending	\$ 56,896	\$ 59,728		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**PROFESSIONAL DEVELOPMENT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from Supplemental General Fund	\$ 20,000	\$ 10,000	\$ 10,000	\$ -
Expenditures:				
Instruction -				
Certified salaries	360	760	\$ 1,000	\$ (240)
Social Security	28	47	75	(28)
Other employee benefits	-	1	5	(4)
Instructional Support Staff -				
Purchased professional services	9,476	1,367	5,000	(3,633)
Other purchased services	3,468	5,095	4,500	595
Total Expenditures	13,332	7,270	\$ 10,580	\$ (3,310)
Receipts Over (Under) Expenditures	6,668	2,730		
Unencumbered Cash, Beginning	19,861	26,529		
Unencumbered Cash, Ending	\$ 26,529	\$ 29,259		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 260,066	\$ 242,623	\$ 322,200	\$ (79,577)
Transfer from Supplemental General Fund	160,000	150,000	150,000	-
Total Receipts	420,066	392,623	\$ 472,200	\$ (79,577)
Expenditures:				
Instruction -				
Other purchased services	365,577	347,598	\$ 425,000	\$ (77,402)
General Administration -				
Certified salaries	6,588	6,588	6,600	(12)
Social Security	450	451	450	1
Other employee benefits	22	5	25	(20)
Student Transportation Services -				
Non-certified salaries	10,724	7,025	23,500	(16,475)
Social Security	807	527	1,750	(1,223)
Other employee benefits	1,212	7	505	(498)
Other purchased services	538	-	-	-
Purchased property services	288	287	-	287
Supplies	1,838	1,116	5,500	(4,384)
Total Expenditures	388,044	363,604	\$ 463,330	\$ (99,726)
Receipts Over (Under) Expenditures	32,022	29,019		
Unencumbered Cash, Beginning	180,398	212,420		
Unencumbered Cash, Ending	\$ 212,420	\$ 241,439		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**VOCATIONAL EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
	<b>Actual</b>			
Receipts:				
State aid	\$ 8,341	\$ 7,710	\$ 8,798	\$ (1,088)
Miscellaneous revenue	-	68	-	68
Carl Perkins aid	-	500	-	500
Transfer from General Fund	-	59,810	-	59,810
Transfer from Supplemental General Fund	225,913	225,000	225,000	-
Total Receipts	234,254	293,088	\$ 233,798	\$ 59,290
Expenditures:				
Instruction -				
Certified salaries	\$ 149,594	\$ 148,531	\$ 160,000	\$ (11,469)
Non-certified salaries	5,053	5,080	6,000	(920)
Insurance	18,576	19,656	20,000	(344)
Social Security	11,248	11,171	12,000	(829)
Other employee benefits	1,116	137	1,000	(863)
Other purchased services	7	1,516	-	1,516
Supplies	12,694	12,322	15,000	(2,678)
Property and equipment	-	2,015	-	2,015
Operations and Maintenance -				
Purchased property services	-	45	-	45
Student Transportation Services -				
Non-certified salaries	19,291	9,376	25,000	(15,624)
Social Security	1,406	721	1,500	(779)
Other employee benefits	18	9	-	9
Purchased property services	2,112	1,728	2,500	(772)
Supplies	2,146	2,482	2,500	(18)
Total Expenditures	223,261	214,789	\$ 245,500	\$ (30,711)
Receipts Over (Under) Expenditures	10,993	78,299		
Unencumbered Cash, Beginning	33,649	44,642		
Unencumbered Cash, Ending	\$ 44,642	\$ 122,941		



**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Actual</b>			<b>Over</b>
				<b>(Under)</b>
Receipts:				
Transfer from General Fund	\$ 136,224	\$ 129,426	\$ 199,774	\$ (70,348)
Expenditures:				
Employee Benefits -				
Instruction	93,622	88,950	\$ 133,192	\$ (44,242)
Student Support Services	3,359	3,191	4,393	(1,202)
Instruction Support Staff	3,590	3,410	5,962	(2,552)
General Administration	3,275	3,112	4,351	(1,239)
School Administration	14,454	13,733	18,826	(5,093)
Other Support Services	3,091	2,937	4,497	(1,560)
Operations and Maintenance	8,543	8,117	10,459	(2,342)
Student Transportation Services	987	938	9,988	(9,050)
Food Service Operation	5,303	5,038	8,106	(3,068)
Total Expenditures	136,224	129,426	\$ 199,774	\$ (70,348)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**RECREATION COMMISSION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 36,688	\$ 37,527	\$ 36,099	\$ 1,428
Delinquent tax	553	775	749	26
Motor vehicle tax	3,970	3,986	3,591	395
Recreational vehicle tax	47	62	50	12
Commercial vehicle tax	76	84	72	12
Total Receipts	<u>41,334</u>	<u>42,434</u>	<u>\$ 40,561</u>	<u>\$ 1,873</u>
Expenditures:				
Recreation Commission appropriations	<u>41,000</u>	<u>41,000</u>	<u>\$ 41,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	334	1,434		
Unencumbered Cash, Beginning	<u>3,072</u>	<u>3,406</u>		
Unencumbered Cash, Ending	<u>\$ 3,406</u>	<u>\$ 4,840</u>		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**CONTINGENCY RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b><u>2016</u></b> <b><u>Actual</u></b>	<b><u>2017</u></b> <b><u>Actual</u></b>
Receipts:		
Transfer from General Fund	\$ 63,357	\$ -
Expenditures:		
Outgoing Transfers -		
Supplemental General Fund	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	63,357	-
Unencumbered Cash, Beginning	<u>207,653</u>	<u>271,010</u>
Unencumbered Cash, Ending	<u>\$ 271,010</u>	<u>\$ 271,010</u>

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**OWLS GRANT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b><u>2016</u></b> <b><u>Actual</u></b>	<b><u>2017</u></b> <b><u>Actual</u></b>
Receipts:		
Grants	\$ -	\$ -
Expenditures:		
Instruction -		
Supplies	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>1,067</u>	<u>1,067</u>
Unencumbered Cash, Ending	<u>\$ 1,067</u>	<u>\$ 1,067</u>

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**PRE-K GRANT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b><u>2016</u></b> <b><u>Actual</u></b>	<b><u>2017</u></b> <b><u>Actual</u></b>
Receipts:		
Grants	\$ 29,422	\$ 30,160
Expenditures:		
Instruction -		
Certified salaries	26,500	26,778
Social Security	1,926	2,084
Other employee benefits	24	26
Supplies	<u>972</u>	<u>1,272</u>
Total Expenditures	<u>29,422</u>	<u>30,160</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**SMALL RURAL SCHOOLS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b><u>2016</u></b> <b><u>Actual</u></b>	<b><u>2017</u></b> <b><u>Actual</u></b>
Receipts:		
Federal aid	\$ 5,263	\$ 4,159
Expenditures:		
Instruction -		
Non-certified salaries	4,900	3,906
Social Security	359	250
Other employee benefits	<u>4</u>	<u>3</u>
Total Expenditures	<u>5,263</u>	<u>4,159</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**TEXTBOOK & STUDENT MATERIAL REVOLVING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b><u>2016</u></b> <b><u>Actual</u></b>	<b><u>2017</u></b> <b><u>Actual</u></b>
Receipts:		
Student fees and materials	\$ 27,150	\$ 26,630
Miscellaneous revenue	<u>2,369</u>	<u>1,692</u>
Total Receipts	<u>29,519</u>	<u>28,322</u>
Expenditures:		
Instruction -		
Textbooks	12,290	5,187
Instruction Support Staff -		
Supplies	<u>12,656</u>	<u>12,970</u>
Total Expenditures	<u>24,946</u>	<u>18,157</u>
Receipts Over (Under) Expenditures	4,573	10,165
Unencumbered Cash, Beginning	<u>62,767</u>	<u>67,340</u>
Unencumbered Cash, Ending	<u>\$ 67,340</u>	<u>\$ 77,505</u>

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE I FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<b><u>2016</u></b> <b><u>Actual</u></b>	<b><u>2017</u></b> <b><u>Actual</u></b>
Receipts:		
Federal aid	\$ 12,357	\$ 14,413
Expenditures:		
Instruction -		
Certified salaries	11,542	13,504
Social Security	805	898
Other employee benefits	<u>10</u>	<u>11</u>
Total Expenditures	<u>12,357</u>	<u>14,413</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE II-A FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Receipts:		
Federal aid	\$ 6,570	\$ 4,795
Expenditures:		
Instruction -		
Certified salaries	6,197	4,500
Social Security	369	291
Other employee benefits	<u>4</u>	<u>4</u>
Total Expenditures	<u>6,570</u>	<u>4,795</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**BOND AND INTEREST FUND**

**BOND AND INTEREST FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<b>2017</b>		
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Actual</b>			<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 100,230	\$ 102,594	\$ 98,686	\$ 3,908
Delinquent tax	1,581	2,149	2,042	107
Motor vehicle tax	11,290	11,954	10,485	1,469
Recreational vehicle tax	136	186	146	40
Commercial vehicle tax	223	253	210	43
State aid	44,690	33,907	33,907	-
Total Receipts	158,150	151,043	\$ 145,476	\$ 5,567
Expenditures:				
Interest	29,655	26,280	\$ 26,280	\$ -
Principal	110,000	115,000	115,000	-
Total Expenditures	139,655	141,280	\$ 141,280	\$ -
Receipts Over (Under) Expenditures	18,495	9,763		
Unencumbered Cash, Beginning	225,733	244,228		
Unencumbered Cash, Ending	\$ 244,228	\$ 253,991		

**Unified School District Number 311**  
**Pretty Prairie, Kansas**

**TRUST FUND**

**SPECIAL EDUCATION GIFT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
Receipts:		
Miscellaneous reimbursements	\$ -	\$ -
Expenditures:		
Instruction	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	10,000	10,000
Unencumbered Cash, Ending	\$ 10,000	\$ 10,000

**Unified School District Number 311  
Pretty Prairie, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
Middle School -				
Cheerleaders	\$ 102	\$ -	\$ 42	\$ 60
Volleyball	25	-	-	25
Track	218	-	-	218
Stuco	867	8,377	7,550	1,694
Subtotal Middle School	<u>1,212</u>	<u>8,377</u>	<u>7,592</u>	<u>1,997</u>
High School -				
Boys BB Student account	-	3,976	1,037	2,939
Girls BB Student account	-	3,467	3,467	-
Football Student account	452	5,334	5,300	486
Track Student account	2,956	2,341	2,197	3,100
Volleyball Student account	4,366	1,522	1,819	4,069
Music Student account	2,670	10,667	11,577	1,760
Cheerleaders	4,484	3,189	4,029	3,644
Drama/Play	1,207	2,003	1,667	1,543
Entrepreneurial class	1,436	2,348	2,884	900
FFA Student account	4,141	13,529	15,928	1,742
Forensics/Speech Student account	1,156	512	345	1,323
German exchange	154	-	-	154
Marine Biology	31	5,683	5,714	-
Stuco	498	576	761	313
Class of 2015	475	-	-	475
Class of 2016	692	-	-	692
Class of 2017	1,055	-	1,055	-
Class of 2018	175	4,033	3,722	486
Class of 2019	-	513	19	494
Quiz Bowl Club	223	-	-	223
National Honor Society	23	-	-	23
Subtotal High School	<u>26,194</u>	<u>59,693</u>	<u>61,521</u>	<u>24,366</u>
Total Student Organization Funds	<u>27,406</u>	<u>68,070</u>	<u>69,113</u>	<u>26,363</u>
Sales Tax:				
Sales Tax - Middle School	88	700	726	62
Sales Tax - High School	11	3,721	3,732	-
Total Sales Tax	<u>99</u>	<u>4,421</u>	<u>4,458</u>	<u>62</u>
Total Agency Funds	<u>\$ 27,505</u>	<u>\$ 72,491</u>	<u>\$ 73,571</u>	<u>\$ 26,425</u>

Unified School District Number 311  
 Pretty Prairie, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2017

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School Athletics	\$ 5,850	\$ 5,548	\$ 8,925	\$ 2,473	\$ -	\$ 2,473
School Projects:						
Grade School						
Student Activity	1,339	2,061	1,700	1,700	-	1,700
RIF	381	273	146	508	-	508
Library	1,161	3,007	2,001	2,167	-	2,167
Middle School						
Band students	94	10	-	104	-	104
Student activities	107	564	657	14	-	14
Yearbook	871	1,365	1,922	314	-	314
High School						
Athletics student accounts	5,825	11,916	10,603	7,138	-	7,138
Library Fund	204	652	512	344	-	344
Antidrug Project	270	-	-	270	-	270
Concessions	-	12,093	12,093	-	-	-
Student Benefits/Vending Machine	8,659	3,382	5,926	6,115	-	6,115
Total School Projects	18,911	35,323	35,560	18,674	-	18,674
Total District Activity Funds	\$ 24,761	\$ 40,871	\$ 44,485	\$ 21,147	\$ -	\$ 21,147

**Unified School District Number 311  
Pretty Prairie, Kansas**

**RELATED MUNICIPAL ENTITY**

**RECREATION COMMISSION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

		<u>2017</u>		<u>Variance</u>
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Receipts:				
USD #311 Pretty Prairie	\$ 41,000	\$ 42,185	\$ 36,000	\$ 6,185
Participation fees	2,085	540	1,200	(660)
Interest on idle funds	12	7	15	(8)
Miscellaneous	95	5,575	-	5,575
Total Receipts	<u>43,192</u>	<u>48,307</u>	<u>\$ 37,215</u>	<u>\$ 11,092</u>
Expenditures:				
Baseball	10,571	5,025	\$ 10,968	\$ (5,943)
Basketball	3,015	1,895	3,032	(1,137)
Insurance	-	1,380	2,000	(620)
Improvements	-	-	-	-
Arts and crafts	-	1,000	1,000	-
Golf	6,000	6,500	7,500	(1,000)
July 4th Celebration	3,000	3,000	1,500	1,500
Trips	-	-	-	-
Sunset home support	-	-	5,000	(5,000)
Library support	2,200	3,000	3,000	-
Scholarship support	1,250	1,500	1,500	-
Indoor recreation program	-	-	-	-
Publications	28	47	50	(3)
Miscellaneous	2,850	4,210	4,450	(240)
New Programs/ Projects	14,221	18,981	15,000	3,981
Total Expenditures	<u>43,135</u>	<u>46,538</u>	<u>\$ 55,000</u>	<u>\$ (8,462)</u>
Receipts Over (Under) Expenditures	57	1,769		
Unencumbered Cash, Beginning	<u>31,210</u>	<u>31,267</u>		
Unencumbered Cash, Ending	<u>\$ 31,267</u>	<u>\$ 33,036</u>		