



**Kickhaefer & Buessing, P.A.**  
Certified Public Accountants

**PRAIRIE HILLS  
UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
AUDIT REPORT JUNE 30, 2017**

*Prepared By*  
**KICKHAEFER & BUESSING, P.A.**  
Certified Public Accountants  
Marysville, Kansas 66508

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

TABLE OF CONTENTS

<u>ITEM</u>		<u>PAGE NUMBER</u>
Independent Auditors' Report		1-2
<b>FINANCIAL INFORMATION</b>		
Statement 1	Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis	3-4
Notes to the financial statement		5-11
<b>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</b>		
Schedule 1	Summary of Expenditures - Actual and Budget – Regulatory Basis	13
Schedule 2	Schedule of Receipts and Expenditures - Actual and Budget – Regulatory Basis	15-29
Schedule 3	Agency Funds - Schedule of Receipts and Disbursements – Regulatory Basis	31-32
Schedule 4	District Activity Funds - Schedule of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	33-34
<b>OTHER SUPPLEMENTARY INFORMATION</b>		
Schedule 5	Comparison of Depository Security with Funds on Deposit	35

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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, 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.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, 2017, 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, 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.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.

Marysville, Kansas

November 13, 2017

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

**FINANCIAL INFORMATION**

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

STATEMENT 1  
PAGE 1 OF 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS		EXPENDITURES		ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>GENERAL FUNDS</b>									
GENERAL	\$ 3,896.99	\$ 0.00	\$ 7,655,757.51	\$ 7,653,488.28	\$ 6,166.22	\$ 290,147.57	\$ 296,313.79		
SUPPLEMENTAL GENERAL	114,250.02	0.00	2,500,234.79	2,488,805.00	125,679.81	0.00	125,679.81		
<b>SPECIAL PURPOSE FUNDS</b>									
CAPITAL OUTLAY	1,985,112.30	0.00	769,985.93	753,314.72	2,001,783.51	0.00	2,001,783.51		
DRIVER TRAINING	45,768.55	0.00	17,668.00	22,207.69	41,228.86	0.00	41,228.86		
FOOD SERVICE	225,297.08	0.00	656,944.86	661,682.20	220,559.74	0.00	220,559.74		
PROFESSIONAL DEVELOPMENT	74,932.37	0.00	30,000.00	26,893.91	78,038.46	0.00	78,038.46		
SPECIAL EDUCATION	813,664.30	0.00	1,404,906.00	1,397,191.09	821,379.21	0.00	821,379.21		
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	539,117.12	539,117.12	0.00	0.00	0.00		
VOCATIONAL EDUCATION	212,750.56	0.00	325,626.16	323,685.97	214,690.75	0.00	214,690.75		
CONTINGENCY RESERVE	1,340,969.15	0.00	0.00	0.00	1,340,969.15	0.00	1,340,969.15		
AT RISK (4 YR OLD)	30,888.86	0.00	146,685.07	114,818.54	62,755.39	0.00	62,755.39		
AT RISK (K-12)	131,279.51	0.00	269,384.83	264,454.82	136,209.52	0.00	136,209.52		
TEXTBOOK RENTAL	169,115.43	0.00	156,481.89	57,764.88	267,812.44	0.00	267,812.44		
CARL PERKINS GRANT	(96.78)	0.00	6,197.98	6,101.20	0.00	0.00	0.00		
GIFTS AND DONATIONS	2,476.51	0.00	57,540.00	57,043.04	2,973.47	0.00	2,973.47		
GIFTS/DONATIONS SOFTBALL/BASEBALL	14,650.00	0.00	29,272.62	32,820.97	11,101.65	0.00	11,101.65		
TITLE I FY 17	0.00	0.00	134,202.00	134,202.00	0.00	0.00	0.00		
TITLE II - A FY 17	0.00	0.00	49,211.00	49,211.00	0.00	0.00	0.00		
GATE RECEIPTS FUNDS	24,549.77	0.00	195,617.95	179,613.01	40,554.71	0.00	40,554.71		
SCHOOL PROJECT FUNDS	220,546.26	0.00	226,540.68	227,381.49	219,705.45	0.00	219,705.45		
<b>CAPITAL PROJECTS FUND:</b>									
CONSTRUCTION AND BUILDING IMPROVEMENT	1,612,894.42	0.00	5,251.94	1,618,146.36	0.00	0.00	0.00		
<b>DEBT SERVICE FUND</b>									
BOND AND INTEREST FUND-(#441)	621,053.17	0.00	654,266.06	503,956.25	771,362.98	0.00	771,362.98		
BOND AND INTEREST FUND-(#488)	434,262.71	0.00	243,775.62	230,100.00	447,938.33	0.00	447,938.33		
<b>NONEXPENDABLE TRUST FUNDS--</b>									
MILLS MEMORIAL SCHOLARSHIP	10,485.24	0.00	32.95	10,518.19	0.00	0.00	0.00		
HEIMAN-DICK SCHOLARSHIP	24,000.00	0.00	168.00	168.00	24,000.00	0.00	24,000.00		
<b>EXPENDABLE TRUST FUNDS--</b>									
SOURK MEMORIAL SCHOLARSHIP	968.29	0.00	10.75	979.04	0.00	0.00	0.00		
ROTHFELDER SCHOLARSHIP	9,809.13	0.00	69.01	0.00	9,878.14	0.00	9,878.14		
<b>TOTAL REPORTING ENTITY (Excluding Agency Funds)</b>	<b>\$ 8,123,523.84</b>	<b>\$ 0.00</b>	<b>\$ 16,074,928.72</b>	<b>\$ 17,353,684.77</b>	<b>\$ 6,844,787.79</b>	<b>\$ 290,147.57</b>	<b>\$ 7,134,935.36</b>		

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, 2017

	ENDING CASH BALANCE
<b>COMPOSITION OF CASH</b>	
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCOUNTS	\$ 785,452.41
- CERTIFICATE OF DEPOSITS	76,722.78
SUBTOTAL	<u>862,175.19</u>
CASH IN BANK, WETMORE NATIONAL BANK, WETMORE, KANSAS	
- ACCOUNTS	30,330.25
- CERTIFICATE OF DEPOSIT	75,000.00
SUBTOTAL	<u>105,330.25</u>
CASH IN BANK, ACADEMY BANK, GOFF, KANSAS	
- CERTIFICATE OF DEPOSITS	<u>204,653.71</u>
CASH IN BANK, MORRILL & JAMES BANK, SABETHA, KANSAS	
- ACCOUNTS	<u>2,956,008.82</u>
CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS	
- CERTIFICATE OF DEPOSIT	<u>1,675,078.33</u>
CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS	
- ACCOUNTS	1,269,990.21
- CERTIFICATE OF DEPOSITS	133,878.14
SUBTOTAL	<u>1,403,868.35</u>
TOTAL CASH	7,207,114.65
LESS AGENCY FUNDS per SCHEDULE 3	<u>(72,179.29)</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 7,134,935.36</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, 2017

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.

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

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, 2017

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 4% per annum for the calendar year 2016 and 10% per annum for calendar year 2017. 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, 2017

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

K.S.A. 60-1111 states that whenever any public official enters into contract in any sum exceeding \$100,000.00 with any persons for the purpose of making public improvements, or making repairs on public buildings, shall take a bond to the State of Kansas in a sum not less than the sum total of the contract. The bond shall be filed with the Clerk of the District Clerk in the county in which the improvement is made. No such public works bond was obtained or filed in Nemaha County for the roof repair at SMS with Piping Contractors Inc. for \$263,981.00.

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%. All deposits were legally secured at June 30, 2017.

At June 30, 2017, the carrying amount of the district's deposits was \$7,207,114.65 and the bank balance was \$7,001,046.60. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,314,998.49 was covered by federal depository insurance and \$5,686,048.11 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.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$525,879.00 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. CURRENT YEAR DEBT DEFEASANCE

In fiscal year ending June 30, 2017, the District defeased certain general obligation bonds by placing the



PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2017

7. INTERFUND TRANSFERS

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-6428	\$ 854,906.00
General Fund	At Risk (4 Year Old)	K.S.A. 72-6428	7,773.52
General Fund	At Risk K-12	K.S.A. 72-6428	50,000.00
General Fund	KPERS	2015 HSSB 7	539,117.12
General Fund	Capital Outlay	K.S.A. 72-6428	23,637.44
Supplemental General	Special Education	K.S.A. 72-6433	550,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	30,000.00
Supplemental General	Textbook	K.S.A. 72-6433	85,000.00
Supplemental General	Food Service	K.S.A. 72-6433	11,520.00
Supplemental General	At Risk K-12	K.S.A. 72-6433	219,384.83
Supplemental General	At Risk (4 Yr. Old)	K.S.A. 72-6433	138,911.55
Supplemental General	Vocational Education	K.S.A. 72-6433	309,240.16
Construction & Building	Bond & Interest - #441	K.S.A. 10-117 & 10-132	104,262.36

8. 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 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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% 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 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2017

8. 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 for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$539,117.12 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 \$9,642,975. 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, 2015, which was rolled forward to June 30, 2016. 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, 2016. 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](http://www.kpers.org) or can be obtained as described above.

9. 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.

They 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 \$52,800.00 for the year ended June 30, 2017.

Fringe Benefits. The District shall pay \$388.50 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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2017

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

Fringe Benefits.

- 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 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 \$85 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.

10. CAPITAL PROJECT

The District finished the capital project years ago which was funded with the Series 2009 Bonds, but had a remaining balance which was being transferred to Bond and Interest Fund to pay off the bonds. In this fiscal year the district transferred the balance to an Escrow account with Security Bank of KC in Wichita, Kansas to refund the 2009 Bond Series.

A new HVAC roofing project was approved for \$263,981.00 with Piping Contractors Incorporated in FYE17.

	<u>Project Authorization</u>	<u>Expenditures To Date</u>
SMS Roof	\$263,981.00	\$211,753.80

11. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring through November 13, 2017, the date which the financial statement was available to be issued.

12. COMMITMENTS AND CONTINGENCIES

Litigation

At June 30, 2017 there was a charge against the school district for violating the Discrimination Act by an employee. This charge was formally withdrawn on August 7, 2017. 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 a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audit of these programs for or including the year ending June 30, 2017. These compliance audits have not been conducted as of November 13, 2017. Accordingly, the District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

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, 2017

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO COMPLY WITH LEGAL MAX	ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
GENERAL FUNDS						
GENERAL	\$ 7,826,772.00	\$ (262,003.00)	\$ 88,719.28	\$ 7,653,488.28	\$ 7,653,488.28	\$ 0.00
SUPPLEMENTAL GENERAL	2,488,805.00	0.00	0.00	2,488,805.00	2,488,805.00	0.00
SPECIAL PURPOSE FUNDS						
CAPITAL OUTLAY	1,457,007.00	0.00	0.00	1,457,007.00	753,314.72	(703,692.28)
DRIVER TRAINING	51,933.00	0.00	0.00	51,933.00	22,207.69	(29,725.31)
FOOD SERVICE	697,900.00	0.00	0.00	697,900.00	661,682.20	(36,217.80)
PROFESSIONAL DEVELOPMENT	35,000.00	0.00	0.00	35,000.00	26,893.91	(8,106.09)
SPECIAL EDUCATION	1,470,011.00	0.00	0.00	1,470,011.00	1,397,191.09	(72,819.91)
KPERS SPECIAL RETIREMENT CONTRIBUTION	766,896.00	0.00	0.00	766,896.00	539,117.12	(227,778.88)
VOCATIONAL EDUCATION	403,524.00	0.00	0.00	403,524.00	323,685.97	(79,838.03)
AT RISK (K-12)	451,909.00	0.00	0.00	451,909.00	264,454.82	(187,454.18)
AT RISK (4 YR. OLD)	115,000.00	0.00	0.00	115,000.00	114,818.54	(181.46)
DEBT SERVICE FUNDS						
BOND AND INTEREST-#441	591,505.00	0.00	0.00	591,505.00	503,956.25	(87,548.75)
BOND AND INTEREST-#488	230,100.00	0.00	0.00	230,100.00	230,100.00	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  
PAGE 1 OF 15

**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<b>CASH RECEIPTS</b>			
STATE SOURCES--			
GENERAL STATE AID	\$ 6,146,381.00	\$ 6,146,381.00	\$ 0.00
SPECIAL EDUCATION	854,906.00	906,191.00	(51,285.00)
KPERS AID	539,117.12	766,896.00	(227,778.88)
MINERAL PRODUCTION TAX	1,226.32	3,842.00	(2,615.68)
<b>TOTAL STATE SOURCES</b>	<b>7,541,630.44</b>	<b>7,823,310.00</b>	<b>(281,679.56)</b>
INTEREST INCOME	25,407.79	0.00	25,407.79
REIMBURSEMENTS	88,719.28	0.00	88,719.28
<b>TOTAL CASH RECEIPTS</b>	<b>7,655,757.51</b>	<b>\$ 7,823,310.00</b>	<b>\$ (167,552.49)</b>
<b>EXPENDITURES</b>			
INSTRUCTION	4,438,587.03	\$ 3,758,939.00	\$ 679,648.03
SUPPORT SERVICES:			
STUDENT SUPPORT	277,173.66	287,297.00	(10,123.34)
INSTRUCTIONAL SUPPORT	264,515.92	304,861.00	(40,345.08)
GENERAL ADMINISTRATION	294,570.49	351,380.00	(56,809.51)
SCHOOL ADMINISTRATION	73,970.55	78,084.00	(4,113.45)
CENTRAL SERVICES	0.00	168,095.00	(168,095.00)
OPERATIONS AND MAINTENANCE	427,131.60	483,905.00	(56,773.40)
STUDENT TRANSPORTATION	168,207.88	0.00	168,207.88
VEHICLE OPERATING SERVICE	78,432.00	212,300.00	(133,868.00)
VEHICLE SERVICES & MAINTENANCE	11,737.40	37,434.00	(25,696.60)
OTHER SUPPLEMENTAL SERVICE	121,528.71	0.00	121,528.71
STUDENT ACTIVITIES	22,198.96	0.00	22,198.96
OPERATING TRANSFERS TO:			
CAPITAL OUTLAY	23,637.44	0.00	23,637.44
SPECIAL EDUCATION	854,906.00	917,581.00	(62,675.00)
VOCATIONAL EDUCATION	0.00	65,000.00	(65,000.00)
AT RISK (4 YR OLD)	7,773.52	55,000.00	(47,226.48)
AT RISK (K-12)	50,000.00	340,000.00	(290,000.00)
KPERS	539,117.12	766,896.00	(227,778.88)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(262,003.00)	262,003.00
<b>LEGAL GENERAL FUND BUDGET</b>	<b>7,653,488.28</b>	<b>7,564,769.00</b>	<b>88,719.28</b>
<b>ADJUSTMENT FOR QUALIFYING BUDGET CREDITS</b>	<b>0.00</b>	<b>88,719.28</b>	<b>(88,719.28)</b>
<b>TOTAL EXPENDITURES</b>	<b>7,653,488.28</b>	<b>\$ 7,653,488.28</b>	<b>\$ 0.00</b>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	2,269.23		
UNENCUMBERED CASH, JULY 1, 2016	3,896.99		
UNENCUMBERED CASH, JUNE 30, 2017	\$ 6,166.22		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 2 OF 15

**SUPPLEMENTAL GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
AD VALOREM PROPERTY TAXES -2015	\$ 38,581.90	\$ 37,994.00	\$ 587.90
AD VALOREM PROPERTY TAXES -2016	1,557,643.63	1,441,285.00	116,358.63
DELINQUENT PROPERTY TAX	17,666.35	12,997.00	4,669.35
COMMERCIAL VEHICLE TAX	16,529.85	13,602.00	2,927.85
MOTOR VEHICLE TAX	148,433.72	147,218.00	1,215.72
RECREATIONAL VEHICLE TAX	2,114.34	2,193.00	(78.66)
STATE AID	719,265.00	719,265.00	0.00
<b>TOTAL CASH RECEIPTS</b>	<u>2,500,234.79</u>	<u>\$ 2,374,554.00</u>	<u>\$ 125,680.79</u>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	0.00	\$ 1,030,994.00	\$ (1,030,994.00)
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	258,354.83	43,800.00	214,554.83
SCHOOL ADMINISTRATION	481,357.65	490,460.00	(9,102.35)
CENTRAL SERVICES	11,992.74	121,390.00	(109,397.26)
OPERATIONS & MAINTENANCE	393,043.24	167,200.00	225,843.24
TRANSFERS:			
FOOD SERVICE	11,520.00	0.00	11,520.00
PROFESSIONAL DEVELOPMENT	30,000.00	0.00	30,000.00
SPECIAL EDUCATION	550,000.00	303,000.00	247,000.00
VOCATIONAL EDUCATION	309,240.16	255,621.00	53,619.16
TEXTBOOK & STUDENT MATERIALS	85,000.00	40,000.00	45,000.00
AT RISK 4 YR OLD	138,911.55	30,000.00	108,911.55
AT RISK (K-12)	219,384.83	6,340.00	213,044.83
<b>TOTAL EXPENDITURES</b>	<u>2,488,805.00</u>	<u>\$ 2,488,805.00</u>	<u>\$ 0.00</u>
<b>CASH RECEIPTS OVER (UNDER) EXPENDITURES</b>	11,429.79		
<b>UNENCUMBERED CASH, JULY 1, 2016</b>	<u>114,250.02</u>		
<b>UNENCUMBERED CASH, JUNE 30, 2017</b>	<u>\$ 125,679.81</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 3 OF 15

**CAPITAL OUTLAY FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2015	\$ 12,586.89	\$ 11,989.00	\$ 597.89
AD VALOREM PROPERTY TAXES -2016	578,340.49	546,875.00	31,465.49
DELINQUENT PROPERTY TAX	5,988.90	4,238.00	1,750.90
COMMERCIAL VEHICLE TAX	5,410.94	4,552.00	858.94
MOTOR VEHICLE TAX	50,374.39	49,275.00	1,099.39
RECREATIONAL VEHICLE TAX	709.67	735.00	(25.33)
INTEREST ON IDLE FUNDS	0.00	34,124.00	(34,124.00)
OTHER REVENUE	14,395.21	11,250.00	3,145.21
TRANSFER FROM GENERAL FUND	23,637.44	0.00	23,637.44
STATE AID	78,542.00	200,521.00	(121,979.00)
<b>TOTAL CASH RECEIPTS</b>	<u>769,985.93</u>	<u>\$ 863,559.00</u>	<u>\$ (93,573.07)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	\$ 431,007.00	\$ (431,007.00)
STUDENT SUPPORT SERVICES	60,452.39	25,000.00	35,452.39
GENERAL ADMINISTRATION	6,926.72	25,000.00	(18,073.28)
SCHOOL ADMINISTRATION	11,651.92	25,000.00	(13,348.08)
CENTRAL SERVICES	0.00	1,000.00	(1,000.00)
OPERATIONS & MAINTENANCE	29,897.05	168,000.00	(138,102.95)
TRANSPORTATION	112,936.11	160,000.00	(47,063.89)
VEHICLE SERVICES & MAINTENANCE SERVICES	36,085.17	117,000.00	(80,914.83)
FACILITIES - ARCHITECTUAL & ENGINEERING	10,710.00	5,000.00	5,710.00
FACILITIES - BUILDING IMPROVEMENTS	484,655.36	500,000.00	(15,344.64)
<b>TOTAL EXPENDITURES</b>	<u>753,314.72</u>	<u>\$ 1,457,007.00</u>	<u>\$ (703,692.28)</u>
<b>CASH RECEIPTS OVER (UNDER) EXPENDITURES</b>	16,671.21		
<b>UNENCUMBERED CASH, JULY 1, 2016</b>	<u>1,985,112.30</u>		
<b>UNENCUMBERED CASH, JUNE 30, 2017</b>	<u>\$ 2,001,783.51</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 4 OF 15

**DRIVER TRAINING FUND**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 9,472.00	\$ 6,300.00	\$ 3,172.00
OTHER LOCAL REVENUE	<u>8,196.00</u>	<u>12,000.00</u>	<u>(3,804.00)</u>
TOTAL CASH RECEIPTS	<u>17,668.00</u>	<u>\$ 18,300.00</u>	<u>\$ (632.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	18,419.23	\$ 46,933.00	\$ (28,513.77)
VEHICLE OPERATIONS & MAINTENANCE	<u>3,788.46</u>	<u>5,000.00</u>	<u>(1,211.54)</u>
TOTAL EXPENDITURES	<u>22,207.69</u>	<u>\$ 51,933.00</u>	<u>\$ (29,725.31)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(4,539.69)		
UNENCUMBERED CASH, JULY 1, 2016	<u>45,768.55</u>		
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 41,228.86</u>		

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 539,117.12	\$ 766,896.00	\$ (227,778.88)
<u>EXPENDITURES</u>			
INSTRUCTION	363,144.13	\$ 496,063.00	\$ (132,918.87)
STUDENT SUPPORT	16,353.72	23,000.00	(6,646.28)
INSTRUCTIONAL SUPPORT	19,665.39	33,000.00	(13,334.61)
GENERAL ADMINISTRATION	18,640.58	27,500.00	(8,859.42)
SCHOOL ADMINISTRATION	44,881.23	63,200.00	(18,318.77)
OTHER SUPPLEMENTAL SERVICES	13,591.49	29,310.00	(15,718.51)
OPERATIONS & MAINTENANCE	27,313.21	42,200.00	(14,886.79)
STUDENT TRANSPORTATION SERVICES	19,340.30	23,623.00	(4,282.70)
FOOD SERVICE	<u>16,187.07</u>	<u>29,000.00</u>	<u>(12,812.93)</u>
TOTAL EXPENDITURES	<u>539,117.12</u>	<u>\$ 766,896.00</u>	<u>\$ (227,778.88)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2016	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 5 OF 15

**FOOD SERVICE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	16-17 <u>ACTUAL</u>	16-17 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
STATE OF KANSAS - FEDERAL AID	\$ 296,096.60	\$ 270,678.00	\$ 25,418.60
- STATE AID	7,044.99	6,092.00	952.99
MEALS	334,368.66	319,330.00	15,038.66
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	11,520.00	0.00	11,520.00
OTHER REVENUE	<u>7,914.61</u>	<u>0.00</u>	<u>7,914.61</u>
 TOTAL CASH RECEIPTS	 <u>656,944.86</u>	 <u>\$ 596,100.00</u>	 <u>\$ 60,844.86</u>
 <b><u>EXPENDITURES</u></b>			
OPERATIONS & MAINTENANCE	10,090.31	\$ 1,000.00	\$ 9,090.31
FOOD SERVICE OPERATION	<u>651,591.89</u>	<u>696,900.00</u>	<u>(45,308.11)</u>
 TOTAL EXPENDITURES	 <u>661,682.20</u>	 <u>\$ 697,900.00</u>	 <u>\$ (36,217.80)</u>
 CASH RECEIPTS OVER (UNDER) EXPENDITURES	 (4,737.34)		
 UNENCUMBERED CASH, JULY 1, 2016	 <u>225,297.08</u>		
 UNENCUMBERED CASH, JUNE 30, 2017	 <u>\$ 220,559.74</u>		

**CONSTRUCTION AND BUILDING IMPROVEMENTS**

	16-17 <u>ACTUAL</u>
<b><u>CASH RECEIPTS</u></b>	
INTEREST EARNED	\$ <u>5,251.94</u>
 <b><u>EXPENDITURES</u></b>	
TRANSFER TO BOND & INTEREST	104,262.36
TO ECSROW ACCOUNT TO REFUND BONDS	<u>1,513,884.00</u>
 TOTAL EXPENDITURES	 <u>1,618,146.36</u>
 CASH RECEIPTS OVER (UNDER) EXPENDITURES	 (1,612,894.42)
 UNENCUMBERED CASH, JULY 1, 2016	 <u>1,612,894.42</u>
 UNENCUMBERED CASH, JUNE 30, 2017	 <u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 6 OF 15

PROFESSIONAL DEVELOPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>16-17</u> <u>ACTUAL</u>	<u>16-17</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	\$ <u>30,000.00</u>	\$ <u>0.00</u>	\$ <u>30,000.00</u>
 <u>EXPENDITURES</u>			
INSTRUCTION SUPPORT	<u>26,893.91</u>	\$ <u>35,000.00</u>	\$ <u>(8,106.09)</u>
 CASH RECEIPTS OVER (UNDER) EXPENDITURES	 3,106.09		
 UNENCUMBERED CASH, JULY 1, 2016	 <u>74,932.37</u>		
 UNENCUMBERED CASH, JUNE 30, 2017	 \$ <u>78,038.46</u>		



PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 7 OF 15

**SPECIAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	<u>16-17</u> <u>ACTUAL</u>	<u>16-17</u> <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
TRANSFER FROM GENERAL FUND	\$ 854,906.00	\$ 917,581.00	\$ (62,675.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>550,000.00</u>	<u>303,000.00</u>	<u>247,000.00</u>
<b>TOTAL CASH RECEIPTS</b>	<u>1,404,906.00</u>	<u>\$ 1,220,581.00</u>	<u>\$ 184,325.00</u>
<b><u>EXPENDITURES</u></b>			
INSTRUCTION	1,377,759.08	\$ 1,447,211.00	\$ (69,451.92)
STUDENT SUPPORT SERVICES	2,474.00	200.00	2,274.00
GENERAL ADMINISTRATION	0.00	150.00	(150.00)
STUDENT TRANSPORTATION SERVICES	10,563.01	15,000.00	(4,436.99)
VEHICLE SERV. & MAINTENANCE SERVICES	4,450.16	0.00	4,450.16
VEHICLE OPERATING SERVICES	<u>1,944.84</u>	<u>7,450.00</u>	<u>(5,505.16)</u>
<b>TOTAL EXPENDITURES</b>	<u>1,397,191.09</u>	<u>\$ 1,470,011.00</u>	<u>\$ (72,819.91)</u>
<b>CASH RECEIPTS OVER (UNDER) EXPENDITURES</b>	<b>7,714.91</b>		
<b>UNENCUMBERED CASH, JULY 1, 2016</b>	<u>813,664.30</u>		
<b>UNENCUMBERED CASH, JUNE 30, 2017</b>	<u><u>\$ 821,379.21</u></u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 8 OF 15

**VOCATIONAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - STATE AID	\$ 16,386.00	\$ 21,661.00	\$ (5,275.00)
TRANSFER FROM GENERAL FUND	0.00	65,000.00	(65,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	309,240.16	255,621.00	53,619.16
TOTAL CASH RECEIPTS	<u>325,626.16</u>	<u>\$ 342,282.00</u>	<u>\$ (16,655.84)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	269,098.77	\$ 382,724.00	\$ (113,625.23)
INSTRUCTION SUPPORT STAFF	36,815.11	0.00	36,815.11
STUDENT TRANSPORTATION SERVICES	17,772.09	20,800.00	(3,027.91)
TOTAL EXPENDITURES	<u>323,685.97</u>	<u>\$ 403,524.00</u>	<u>\$ (79,838.03)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	1,940.19		
UNENCUMBERED CASH, JULY 1, 2016	<u>212,750.56</u>		
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 214,690.75</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 9 OF 15

**AT RISK (4 YR OLD)**  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 7,773.52	\$ 55,000.00	\$ (47,226.48)
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>138,911.55</u>	<u>30,000.00</u>	<u>108,911.55</u>
TOTAL CASH RECEIPTS	<u>146,685.07</u>	<u>\$ 85,000.00</u>	<u>\$ (61,685.07)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	103,637.75	\$ 107,500.00	\$ (3,862.25)
STUDENT TRANSPORTATION SERVICES	<u>11,180.79</u>	<u>7,500.00</u>	<u>3,680.79</u>
TOTAL EXPENDITURES	<u>114,818.54</u>	<u>\$ 115,000.00</u>	<u>\$ (181.46)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	31,866.53		
UNENCUMBERED CASH, JULY 1, 2016	<u>30,888.86</u>		
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 62,755.39</u>		

**AT RISK (K-12)**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 50,000.00	\$ 340,000.00	\$ (290,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>219,384.83</u>	<u>6,340.00</u>	<u>213,044.83</u>
TOTAL CASH RECEIPTS	<u>269,384.83</u>	<u>\$ 346,340.00</u>	<u>\$ (76,955.17)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>264,454.82</u>	<u>\$ 451,909.00</u>	<u>\$ (187,454.18)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	4,930.01		
UNENCUMBERED CASH, JULY 1, 2016	<u>131,279.51</u>		
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 136,209.52</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 10 OF 15

**BOND AND INTEREST FUND (USD #441)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
AD VALOREM PROPERTY TAX -2015	\$ 7,775.76	\$ 7,390.00	\$ 385.76
-2016	309,013.14	293,108.00	15,905.14
DELINQUENT PROPERTY TAXES	3,469.92	2,208.00	1,261.92
COMMERCIAL VEHICLE TAX	2,407.45	2,350.00	57.45
MOTOR VEHICLE TAX	28,515.52	25,431.00	3,084.52
RECREATIONAL VEHICLE TAX	390.73	379.00	11.73
OTHER REVENUE FROM LOCAL SOURCE	0.00	100,000.00	(100,000.00)
STATE AID	195,197.00	195,197.00	0.00
EXCESS FROM ESCROW ACCT REFUNDING 2009 BONDS	3,234.18	0.00	3,234.18
TRANSFER FROM BUILDING & CONSTRUCTION IMPROVEMENTS	104,262.36	0.00	104,262.36
<b>TOTAL CASH RECEIPTS</b>	<b><u>654,266.06</u></b>	<b><u>\$ 626,063.00</u></b>	<b><u>\$ 28,203.06</u></b>
<b><u>EXPENDITURES</u></b>			
INTEREST	198,956.25	\$ 286,505.00	\$ (87,548.75)
PRINCIPAL	305,000.00	305,000.00	0.00
<b>TOTAL EXPENDITURES</b>	<b><u>503,956.25</u></b>	<b><u>\$ 591,505.00</u></b>	<b><u>\$ (87,548.75)</u></b>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	150,309.81		
UNENCUMBERED CASH, JULY 1, 2016	<u>621,053.17</u>		
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 771,362.98</u>		

**BOND AND INTEREST FUND (USD #488)**

	16-17 ACTUAL	16-17 BUDGET	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
AD VALOREM PROPERTY TAX -2015	\$ 3,255.49	\$ 2,981.00	\$ 274.49
-2016	223,879.30	208,562.00	15,317.30
DELINQUENT PROPERTY TAXES	408.18	1,642.00	(1,233.82)
COMMERCIAL VEHICLE TAX	2,582.35	1,513.00	1,069.35
MOTOR VEHICLE TAX	13,450.28	16,377.00	(2,926.72)
RECREATIONAL VEHICLE TAX	200.02	244.00	(43.98)
<b>TOTAL CASH RECEIPTS</b>	<b><u>243,775.62</u></b>	<b><u>\$ 231,319.00</u></b>	<b><u>\$ 12,456.62</u></b>
<b><u>EXPENDITURES</u></b>			
INTEREST	20,100.00	\$ 20,100.00	\$ 0.00
PRINCIPAL	210,000.00	210,000.00	0.00
<b>TOTAL EXPENDITURES</b>	<b><u>230,100.00</u></b>	<b><u>\$ 230,100.00</u></b>	<b><u>\$ 0.00</u></b>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	13,675.62		
UNENCUMBERED CASH, JULY 1, 2016	<u>434,262.71</u>		
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 447,938.33</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 11 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	TEXTBOOK RENTAL FUND	CONTINGENCY RESERVE FUND	CARL PERKINS
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 25,071.64	\$ 0.00	\$ 0.00
KSHAA AND IPAD FEES	39,190.25	0.00	0.00
KEYSTONE CURR. SUPPORT	7,200.00	0.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL	85,000.00	0.00	0.00
USD #115	0.00	0.00	4,597.98
STATE OF KANSAS	0.00	0.00	1,600.00
	<hr/>	<hr/>	<hr/>
TOTAL CASH RECEIPTS	156,461.89	0.00	6,197.98
<u>EXPENDITURES</u>			
TEXTBOOKS	29,693.58	0.00	0.00
KSHAA AND IPAD FEES EXPENSE	28,071.30	0.00	0.00
SUPPLIES	0.00	0.00	6,101.20
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	57,764.88	0.00	6,101.20
RECEIPTS OVER (UNDER) EXPENDITURES	98,697.01	0.00	96.78
UNENCUMBERED CASH, JULY 1, 2016	169,115.43	1,340,969.15	(96.78)
	<hr/>	<hr/>	<hr/>
UNENCUMBERED CASH, JUNE 30, 2017	\$ 267,812.44	\$ 1,340,969.15	\$ (0.00)

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 12 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	TITLE I FY17
<u>CASH RECEIPTS</u>	
STATE OF KANSAS	\$ <u>134,202.00</u>
<u>EXPENDITURES</u>	
INSTRUCTION	<u>134,202.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00
UNENCUMBERED CASH, JULY 1, 2016	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2017	\$ <u><u>0.00</u></u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 13 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>GIFT/DONATIONS SOFTBALL/BASEBALL</u>	<u>TITLE II -A FY17</u>
<u>CASH RECEIPTS</u>		
STATE OF KANSAS	\$ 0.00	\$ 49,211.00
DONATIONS	<u>29,272.62</u>	<u>0.00</u>
TOTAL CASH RECEIPTS	<u>29,272.62</u>	<u>49,211.00</u>
<u>EXPENDITURES</u>		
INSTRUCTION	0.00	49,211.00
SOFTBALL/BASEBALL EXPENSES	<u>32,820.97</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>32,820.97</u>	<u>49,211.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(3,548.35)	0.00
UNENCUMBERED CASH, JULY 1, 2016	<u>14,650.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 11,101.65</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 14 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>MILLS MEMORIAL SCHOLARSHIP</u>	<u>SOURK MEMORIAL SCHOLARSHIP</u>	<u>GIFTS AND DONATIONS</u>
<u>CASH RECEIPTS</u>			
INVESTMENT INTEREST INCOME	\$ 32.95	\$ 10.75	\$ 0.00
GREENHOUSE DONATIONS			55,150.00
OTHER DONATIONS	<u>0.00</u>	<u>0.00</u>	<u>2,390.00</u>
TOTAL REVENUE	<u>32.95</u>	<u>10.75</u>	<u>57,540.00</u>
<u>EXPENDITURES</u>			
DONATIONS EXPENSED	0.00	0.00	4,716.84
GREENHOUSE EXPENSES	0.00	0.00	52,326.20
SCHOLARSHIPS PAID	169.00	979.04	0.00
TRANSFERRED TO USD #113 FOUNDATION	<u>10,349.19</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>10,518.19</u>	<u>979.04</u>	<u>57,043.04</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-10,485.24	-968.29	496.96
UNENCUMBERED CASH, JULY 1, 2016	<u>10,485.24</u>	<u>968.29</u>	<u>2,476.51</u>
UNENCUMBERED CASH, JUNE 30, 2017	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 2,973.47</u>



PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 2  
PAGE 15 OF 15

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	<u>ROTHFELDER SCHOLARSHIP</u>	<u>HEIMAN-DICK SCHOLARSHIP</u>
<u>CASH RECEIPTS</u>		
INTEREST	\$ <u>69.01</u>	\$ <u>168.00</u>
<u>EXPENDITURES</u>		
SCHOLARSHIPS	<u>0.00</u>	<u>168.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	69.01	0.00
UNENCUMBERED CASH, JULY 1, 2016	<u>9,809.13</u>	<u>24,000.00</u>
UNENCUMBERED CASH, JUNE 30, 2017	\$ <u><u>9,878.14</u></u>	\$ <u><u>24,000.00</u></u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

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AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<b><u>STUDENT ORGANIZATION FUNDS</u></b>				
<b>AXTELL PUBLIC SCHOOLS</b>				
SOAR AS AN EAGLE SCHOLARSHIP-2015	\$ 129.21	\$ 0.00	\$ 129.21	\$ 0.00
SOAR AS AN EAGLE SCHOLARSHIP-2016	10,005.80	19.86	10,025.66	0.00
SOAR AS AN EAGLE SCHOLARSHIP-2017	0.00	10,000.00	0.00	10,000.00
CLASS OF 2017	2,125.73	3,121.94	4,879.84	367.83
CLASS OF 2018	831.00	3,413.00	1,885.30	2,358.70
FBLA	769.54	255.00	169.00	855.54
ACSC-AXTELL COMM. SERVICE CLUB	6,130.55	7,609.23	9,014.10	4,725.68
FFA	1,707.73	22,746.47	20,444.28	4,009.92
SCHOLARSHIPS	2,753.09	144.35	2,753.09	144.35
HELEN KABRIAL SCHOLARSHIP	100.00	0.00	100.00	0.00
NATIONAL HONOR SOCIETY	1,243.91	0.00	694.20	549.71
STUCO	1,181.93	2,656.40	3,594.82	243.51
<b>SUBTOTAL AXTELL PUBLIC SCHOOLS</b>	<b>26,978.49</b>	<b>49,966.25</b>	<b>53,689.50</b>	<b>23,255.24</b>
<b>WETMORE HIGH SCHOOL</b>				
KAYS	456.93	3,228.15	2,344.53	1,340.55
STUCO	2,382.56	5,739.77	5,386.33	2,736.00
HONOR SOCIETY	824.80	766.40	682.60	908.60
CLASS OF 2012	412.45	0.00	412.45	0.00
CLASS OF 2016	1,721.71	0.00	1,721.71	0.00
CLASS OF 2017	2,657.35	0.00	1,253.11	1,404.24
CLASS OF 2018	0.00	11,499.22	9,250.53	2,248.69
<b>SUBTOTAL WETMORE HIGH SCHOOL</b>	<b>8,455.80</b>	<b>21,233.54</b>	<b>21,051.26</b>	<b>8,638.08</b>

AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS (cont.)</u>				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	\$ 9,459.54	\$ 38,348.47	\$ 40,037.98	\$ 7,770.03
KAYS	234.28	5,611.75	5,525.97	320.06
FFA	21,009.09	47,188.43	48,339.97	19,857.55
SABETHA BUSINESS CLUB	1,821.80	249.77	118.74	1,952.83
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	1,667.20	4,198.40	3,006.80	2,858.80
NATIONAL HONOR SOCIETY	990.98	0.00	50.31	940.67
FCA	224.11	767.34	0.00	991.45
CLASS OF 2015	636.21	0.00	636.21	0.00
CLASS OF 2016	546.62	0.00	464.95	81.67
CLASS OF 2017	3,452.08	0.00	2,773.74	678.34
CLASS OF 2018	803.00	12,571.77	10,687.91	2,686.86
CLASS OF 2019	324.00	500.00	0.00	824.00
CLASS OF 2020	0.00	500.00	0.00	500.00
SUBTOTAL SABETHA HIGH SCHOOL	41,992.62	109,935.93	111,642.58	40,285.97
TOTAL AGENCY FUNDS	\$ <u>77,426.91</u>	\$ <u>181,135.72</u>	\$ <u>186,383.34</u>	\$ <u>72,179.29</u>

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>GATE RECEIPTS FUNDS</b>							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	\$ 2,264.29	\$ 0.00	\$ 27,088.49	\$ 25,272.90	\$ 4,079.88	\$ 0.00	\$ 4,079.88
JUNIOR HIGH ATHLETICS	1,048.03	0.00	3,046.88	3,892.60	202.31	0.00	202.31
WETMORE HIGH SCHOOL							
ATHLETICS	62.57	0.00	17,011.89	12,820.63	4,253.83	0.00	4,253.83
SABETHA HIGH SCHOOL							
ATHLETICS	12,595.55	0.00	133,796.84	116,906.91	29,485.48	0.00	29,485.48
SABETHA MIDDLE SCHOOL							
ATHLETICS	8,579.33	0.00	14,673.85	20,719.97	2,533.21	0.00	2,533.21
<b>SUBTOTAL GATE RECEIPTS FUNDS</b>	<b>24,549.77</b>	<b>0.00</b>	<b>195,617.95</b>	<b>179,613.01</b>	<b>40,554.71</b>	<b>0.00</b>	<b>40,554.71</b>
<b>SCHOOL PROJECTS FUNDS</b>							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	1,499.57	0.00	424.19	276.07	1,647.69	0.00	1,647.69
STUDENT PURCHASES/REVOLVING	1,224.74	0.00	6,764.07	7,193.30	795.51	0.00	795.51
FFA FARM SAFETY	782.02	0.00	175.00	316.80	640.22	0.00	640.22
SALES TAX	0.17	0.00	1,699.28	1,476.33	223.12	0.00	223.12
ANNUAL	6,262.46	0.00	2,515.00	5,651.00	3,126.46	0.00	3,126.46
AHS CHEERLEADERS	1,308.04	0.00	6,274.49	6,941.65	640.88	0.00	640.88
AHS MUSIC/BAND	585.86	0.00	166.85	467.96	284.75	0.00	284.75
AG CLASSROOM TOOL REPLACEMENT	756.85	0.00	0.00	52.74	704.11	0.00	704.11
2014 HELP COMM GROW GRANT	401.60	0.00	0.00	0.00	401.60	0.00	401.60
LIBRARY BOOK FUND	459.01	0.00	3,870.05	3,949.08	379.98	0.00	379.98
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	3,227.14	0.00	801.00	303.43	3,724.71	0.00	3,724.71
HCC COURSES ENGLISH	7,025.21	0.00	4,230.00	3,506.07	7,749.14	0.00	7,749.14
HCC COURSES MATH	731.24	0.00	1,170.00	499.00	1,402.24	0.00	1,402.24
STUDENT ACTIVITY PROJECTS	3,346.13	0.00	2,316.59	3,026.90	2,635.82	0.00	2,635.82
AHS FB FUND	450.00	0.00	1,067.96	1,514.51	3.45	0.00	3.45
AHS BB FUND	185.99	0.00	2,952.00	2,653.71	484.28	0.00	484.28
ELEMENTARY FIELD TRIP	1,656.73	0.00	414.35	50.00	2,021.08	0.00	2,021.08
PLAYGROUND EQUIPMENT	150.57	0.00	0.00	0.00	150.57	0.00	150.57
<b>SUBTOTAL AXTELL PUBLIC SCHOOLS</b>	<b>30,053.33</b>	<b>0.00</b>	<b>34,840.83</b>	<b>37,878.55</b>	<b>27,015.61</b>	<b>0.00</b>	<b>27,015.61</b>
WETMORE HIGH SCHOOL							
STUDENT ACTIVITY PROJECTS	4,728.35	0.00	9,920.93	13,317.84	1,331.44	0.00	1,331.44
LIBRARY PROJECT	90.22	0.00	12.00	0.00	102.22	0.00	102.22
MUSIC	7,379.99	0.00	6,091.42	5,701.40	7,770.01	0.00	7,770.01
CARDINAL	5,758.67	0.00	5,380.05	5,153.18	5,985.54	0.00	5,985.54
CHEERLEADERS	1,837.18	0.00	1,916.67	3,739.18	14.67	0.00	14.67
HS PLC	366.52	0.00	0.00	0.00	366.52	0.00	366.52
BAND/VOCAL	403.46	0.00	507.49	308.66	602.29	0.00	602.29
SCHOLARSHIPS	0.00	0.00	1,300.00	1,300.00	0.00	0.00	0.00
BOXTOPS	829.41	0.00	61.10	450.00	440.51	0.00	440.51
BAND CLEANING	625.14	0.00	0.00	0.00	625.14	0.00	625.14
COMPUTER FEES	2,203.22	0.00	0.00	2,203.22	0.00	0.00	0.00
SADD	2,214.14	0.00	4,467.60	6,681.74	0.00	0.00	0.00
<b>SUBTOTAL WETMORE HIGH SCHOOL</b>	<b>26,436.30</b>	<b>0.00</b>	<b>29,657.26</b>	<b>38,855.22</b>	<b>17,238.34</b>	<b>0.00</b>	<b>17,238.34</b>

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>SCHOOL PROJECTS FUNDS (cont.)</b>							
<b>SABETHA HIGH SCHOOL</b>							
SADD	\$ 4,899.35	\$ 0.00	\$ 1,391.23	\$ 323.43	\$ 5,967.15	\$ 0.00	\$ 5,967.15
PROFESSIONAL DEVELOPMENT	0.00	0.00	2,500.00	386.60	2,113.40	0.00	2,113.40
ANNUAL	4,053.20	0.00	20,651.67	18,752.85	5,952.02	0.00	5,952.02
ART	634.35	0.00	1,240.00	1,265.51	608.84	0.00	608.84
SHOP	2,756.03	0.00	3,158.27	2,868.29	3,046.01	0.00	3,046.01
LIFT-A-THON	2,428.59	0.00	3,385.50	416.89	5,397.20	0.00	5,397.20
DRAMA	5,099.02	0.00	3,036.30	2,089.23	6,046.09	0.00	6,046.09
BAND	1,691.53	0.00	1,539.75	0.00	3,231.28	0.00	3,231.28
VOCAL/MUSIC	9.29	0.00	0.00	0.00	9.29	0.00	9.29
ODYSSEY SINGERS	12,018.08	0.00	31,165.99	36,174.65	7,009.42	0.00	7,009.42
LIBRARY/LIBRARY FINES	40.71	0.00	110.00	0.00	150.71	0.00	150.71
ACT PREP	74.32	0.00	60.00	60.00	74.32	0.00	74.32
PUBLIC SPEAKING	19,854.85	0.00	9,403.25	5,886.36	23,371.74	0.00	23,371.74
BLUE CREW	196.60	0.00	0.00	0.00	196.60	0.00	196.60
ACADEMIC BANQUET	491.54	0.00	2,656.00	2,291.24	856.30	0.00	856.30
PHYSICAL EDUCATION	2.48	0.00	0.00	0.00	2.48	0.00	2.48
JAY JAYS CHEERLEADERS	4,881.42	0.00	25,601.79	25,000.13	5,483.08	0.00	5,483.08
JAY JOURNAL	1,614.57	0.00	430.00	1,540.97	503.60	0.00	503.60
MUSICAL	3,796.31	0.00	3,921.52	5,175.78	2,542.05	0.00	2,542.05
STUDENT ACTIVITY PROJECTS	28,073.27	0.00	23,071.89	21,034.18	30,110.98	0.00	30,110.98
<b>SUBTOTAL SABETHA HIGH SCHOOL</b>	<b>92,615.51</b>	<b>0.00</b>	<b>133,323.16</b>	<b>123,266.11</b>	<b>102,672.56</b>	<b>0.00</b>	<b>102,672.56</b>
<b>SABETHA MIDDLE SCHOOL</b>							
STUDENT ACTIVITY PROJECTS	30,393.31	0.00	7,457.04	6,061.19	31,789.16	0.00	31,789.16
TECHNOLOGY	523.43	0.00	499.55	446.78	576.20	0.00	576.20
STUDENT ASSISTANCE PROJECT	219.89	0.00	0.00	0.00	219.89	0.00	219.89
SALES TAX	204.00	0.00	1,349.87	1,346.89	206.98	0.00	206.98
FLOWER/COFFEE FUND	153.73	0.00	275.00	277.93	150.80	0.00	150.80
ART	3,086.84	0.00	282.00	0.00	3,368.84	0.00	3,368.84
STUCO	621.89	0.00	0.00	0.00	621.89	0.00	621.89
BAND	0.00	0.00	90.00	90.00	0.00	0.00	0.00
LIBRARY BOOK FAIR	696.42	0.00	171.00	122.27	745.15	0.00	745.15
COUNTRY MART EDUC	5,394.18	0.00	0.00	966.73	4,427.45	0.00	4,427.45
CONCESSIONS PROJECT	9,394.96	0.00	8,224.16	7,208.73	10,410.39	0.00	10,410.39
LIFETOUCH PICTURES	1,093.96	0.00	677.28	222.93	1,548.31	0.00	1,548.31
ANGEL FUND	0.00	0.00	2,381.00	80.00	2,301.00	0.00	2,301.00
<b>SUBTOTAL SABETHA MIDDLE SCHOOL</b>	<b>51,782.61</b>	<b>0.00</b>	<b>21,406.90</b>	<b>16,823.45</b>	<b>56,366.06</b>	<b>0.00</b>	<b>56,366.06</b>
<b>SABETHA ELEMENTARY SCHOOL</b>							
NEEDY CHILDREN PROJECT	388.35	0.00	100.00	0.00	488.35	0.00	488.35
POP PROJECT	51.34	0.00	1,483.51	1,307.42	227.43	0.00	227.43
BOOK FAIR	1,915.93	0.00	2,585.73	2,718.24	1,783.42	0.00	1,783.42
TREE PROJECT	1,946.58	0.00	0.00	0.00	1,946.58	0.00	1,946.58
STUDENT ACTIVITIES (PICTURES) PROJECT	15,356.31	0.00	3,143.29	6,532.50	11,967.10	0.00	11,967.10
<b>SUBTOTAL SABETHA ELEMENTARY SCHOOL</b>	<b>19,658.51</b>	<b>0.00</b>	<b>7,312.53</b>	<b>10,558.16</b>	<b>16,412.88</b>	<b>0.00</b>	<b>16,412.88</b>
<b>SUBTOTAL SCHOOL PROJECT FUNDS</b>	<b>220,546.26</b>	<b>0.00</b>	<b>226,540.68</b>	<b>227,381.49</b>	<b>219,705.45</b>	<b>0.00</b>	<b>219,705.45</b>
<b>TOTAL DISTRICT ACTIVITY FUNDS</b>	<b>\$ 245,096.03</b>	<b>\$ 0.00</b>	<b>\$ 422,158.63</b>	<b>\$ 406,994.50</b>	<b>\$ 260,260.16</b>	<b>\$ 0.00</b>	<b>\$ 260,260.16</b>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

**OTHER SUPPLEMENTARY INFORMATION**

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS

SCHEDULE 5

COMPARISON OF DEPOSITORY SECURITY WITH FUNDS ON DEPOSIT  
6/30/2017

	F.D.I.C. COVERAGE	SECURITY PLEDGED		TOTAL COVERAGE	FUNDS ON DEPOSIT 6/30/2017	FUNDS AT RISK 6/30/2017
		PAR VALUE	MARKET VALUE			
<b>BANK</b>						
UNITED BANK & TRUST, SABETHA, KANSAS--						
DEMAND DEPOSITS	\$ 1,100.00			\$ 2,726,750.00	\$ 1,100.00	
TIME DEPOSITS	250,000.00	\$ 2,500,000.00	\$ 2,476,750.00		1,145,181.80	
SUBTOTAL	251,100.00	2,500,000.00	2,476,750.00	2,727,850.00	1,146,281.80	\$ 0.00
WETMORE NATIONAL BANK, WETMORE, KANSAS--						
DEMAND DEPOSITS	31,523.22				31,523.22	
TIME DEPOSITS	77,721.56				77,721.56	
SUBTOTAL	109,244.78	0.00	0.00	109,244.78	109,244.78	0.00
ACADEMY BANK, GOFF, KANSAS--						
TIME DEPOSITS	204,653.71	0.00	0.00	204,653.71	204,653.71	0.00
COMMUNITY NATIONAL BANK, SENECA, KANSAS--						
TIME DEPOSITS	250,000.00	2,084,284.28	2,115,196.30	2,365,196.30	1,675,078.33	0.00
MORRILL & JAMES BANK, SABETHA, KANSAS--						
TIME DEPOSITS	250,000.00	4,300,000.00	3,247,333.31	3,497,333.31	2,457,233.54	0.00
STATE BANK OF BERN, BERN, KANSAS--						
TIME DEPOSITS	250,000.00	1,260,000.00	1,293,900.55	1,543,900.55	1,408,554.44	0.00
TOTALS	\$ 1,314,998.49	\$ 10,144,284.28	\$ 9,133,180.16	\$ 10,448,178.65	\$ 7,001,046.60	\$ 0.00