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Certified Public Accountants

**PRAIRIE HILLS
UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS
AUDIT REPORT JUNE 30, 2019**

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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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, 2019 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, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.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.



Kickhafer & Buessing, P.A.

Marysville, Kansas

November 11, 2019

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

FINANCIAL INFORMATION

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

STATEMENT 1
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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FUNDS	BEGINNING UNENCUMBERED CASH		PRIOR YEAR CANCELED ENCUMBRANCES	RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH		ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
	UNENCUMBERED CASH BALANCE					UNENCUMBERED CASH BALANCE			
GENERAL FUNDS									
GENERAL SUPPLEMENTAL GENERAL	\$ 105,732.26	\$ 0.45	\$ 0.00	\$ 7,534,848.05	\$ 7,534,847.81	\$ 162,772.74	\$ 0.69	\$ 361,336.36	\$ 361,337.05
				2,792,207.48	2,735,167.00	162,772.74	0.00	0.00	162,772.74
SPECIAL PURPOSE FUNDS									
BILINGUAL EDUCATION	1,979,507.27	0.00	0.00	274.00	274.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	44,227.99	0.00	0.00	832,417.69	865,499.47	1,946,425.49	0.00	0.00	1,946,425.49
DRIVER TRAINING	226,141.28	0.00	0.00	19,296.00	15,107.06	48,416.93	0.00	0.00	48,416.93
FOOD SERVICE	85,328.46	0.00	0.00	711,346.37	703,116.04	234,371.61	0.00	0.00	234,371.61
PROFESSIONAL DEVELOPMENT	766,716.42	0.00	0.00	33,191.00	29,839.02	88,680.44	0.00	0.00	88,680.44
SPECIAL EDUCATION	237,019.75	0.00	0.00	1,296,462.48	1,296,955.84	766,223.06	0.00	0.00	766,223.06
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,340,969.15	0.00	0.00	701,044.20	701,044.20	0.00	0.00	0.00	0.00
CAREER AND POSTSECONDARY EDUCATION	70,005.53	0.00	0.00	404,192.05	413,174.83	228,036.97	0.00	0.00	228,036.97
CONTINGENCY RESERVE	131,377.14	0.00	0.00	0.00	237,377.13	1,103,592.02	0.00	0.00	1,103,592.02
AT RISK (4 YR OLD)	254,379.04	0.00	0.00	127,282.37	127,287.90	70,000.00	0.00	0.00	70,000.00
TEXTBOOK RENTAL	18,038.03	0.00	0.00	676,052.60	675,980.00	131,449.74	0.00	0.00	131,449.74
CARL PERKINS GRANT	0.00	0.00	0.00	63,954.56	196,110.13	122,223.47	0.00	0.00	122,223.47
GIFTS AND DONATIONS	0.00	0.00	0.00	6,268.28	6,268.28	0.00	0.00	0.00	0.00
TITLE I	29,410.69	0.00	0.00	169,484.45	177,306.82	10,215.66	0.00	0.00	10,215.66
TITLE II - A	241,755.40	0.00	0.00	135,086.00	135,086.00	0.00	0.00	0.00	0.00
GATE RECEIPTS FUNDS				41,902.00	41,902.00	0.00	0.00	0.00	0.00
SCHOOL PROJECT FUNDS				197,405.51	196,329.43	30,486.77	0.00	0.00	30,486.77
				282,342.95	244,776.32	279,322.03	0.00	0.00	279,322.03
DEBT SERVICE FUND									
BOND AND INTEREST FUND-(#441)	740,346.41	0.00	0.00	653,605.41	621,805.00	772,146.82	0.00	0.00	772,146.82
BOND AND INTEREST FUND-(#488)	484,325.48	0.00	0.00	246,474.17	236,650.00	494,149.65	0.00	0.00	494,149.65
NONEXPENDABLE TRUST FUNDS--									
HEIMAN-DICK SCHOLARSHIP	24,168.00	0.00	0.00	288.00	168.00	24,288.00	0.00	0.00	24,288.00
EXPENDABLE TRUST FUNDS--									
ROTHFELDER SCHOLARSHIP	8,947.41	0.00	0.00	119.73	2,000.00	7,067.14	0.00	0.00	7,067.14
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 6,786,396.16	\$ 0.00	\$ 0.00	\$ 16,925,545.35	\$ 17,194,072.28	\$ 6,519,869.23	\$ 0.00	\$ 361,336.36	\$ 6,881,205.59

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, 2019

	ENDING CASH BALANCE
<u>COMPOSITION OF CASH</u>	
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCOUNTS	462,668.59
- CERTIFICATE OF DEPOSITS	20,350.38
SUBTOTAL	<u>483,018.97</u>
CASH IN BANK, GIRARD NATIONAL BANK, WETMORE, KANSAS	
- ACCOUNTS	35,294.63
- CERTIFICATE OF DEPOSIT	75,000.00
SUBTOTAL	<u>110,294.63</u>
CASH IN BANK, ACADEMY BANK, GOFF, KANSAS	
- CERTIFICATE OF DEPOSITS	<u>207,525.94</u>
CASH IN BANK, MORRILL & JAMES BANK, SABETHA, KANSAS	
- ACCOUNTS	<u>2,985,800.43</u>
CASH IN BANK, COMMUNITY NATIONAL BANK, SENECA, KANSAS	
- CERTIFICATE OF DEPOSIT	<u>1,722,481.95</u>
CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS	
- ACCOUNTS	81,027.41
- CERTIFICATE OF DEPOSITS	1,353,520.21
SUBTOTAL	<u>1,434,547.62</u>
TOTAL CASH	6,943,669.54
LESS AGENCY FUNDS per SCHEDULE 3	<u>(62,463.95)</u>
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 6,881,205.59</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, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

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

B. Regulatory Basis Fund Types

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

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

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

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

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

C. Basis of Accounting

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

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

D. Reimbursements

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2019

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 District published the budget August 8th and the hearing and adoption of the budget was August 22nd. 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 10% per annum for the calendar year 2018 and 11% for calendar year 2019. 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, 2019

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

Ks. Statute 9-1402 requires district funds to be adequately secured. At June 30, 2019 the district funds at the Bank of Blue Valley were not fully secured with pledged securities. Additional pledged securities were purchased 7/9/19.

K.S.A. 72-1178 requires school activity funds to be properly authorized and accounted for. The Sabetha Middle School records were not properly reconciled to the bank balance for FYE19.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if the institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The district's deposits were not all legally secured at June 30, 2019. The Bank of Blue Valley added additional pledged securities 7/9/19.

At June 30, 2019, the carrying amount of the district's deposits was \$6,943,669.54 and the bank balance was \$7,031,413.06. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,319,326.86 was covered by federal depository insurance and \$5,323,379.30 was collateralized with securities held by the pledging financial institutions' agents in the district's name leaving \$388,706.90 unsecured at June 30, 2019.

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 \$444,753.00 subsequent to June 30, 2019 and as required by K.S.A. 72-5135 and 72-5145 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2019

5. PRIOR YEAR DEBT DEFEASANCE

In a prior year, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statement. The final payout of the defeased bonds will be 9/1/19.

At June 30, 2019, the following defeased bonds are outstanding:

Bond Series 2009 \$5,840,000.00

6. LONG-TERM DEBT

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

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS SERIES 2009-#441	3 0 - 4 45%	4/17/2009	\$ 8,345,000.00	9/1/2029	\$ 750,000.00	\$ 0.00	\$ 360,000.00	\$ (360,000.00)	\$ 390,000.00	\$ 20,805.00
REFUNDING SERIES 2014-#113(#488)	2 00%	4/23/2014	1,515,000.00	9/1/2020	695,000.00	0.00	225,000.00	(225,000.00)	470,000.00	11,650.00
REFUNDING SERIES 2016-#113(#441)	2 0 - 3 0%	12/1/2016	4,580,000.00	9/1/2028	4,440,000.00	0.00	110,000.00	(110,000.00)	4,330,000.00	131,000.00
					\$ 5,885,000.00	\$ 0.00	\$ 695,000.00	\$ (695,000.00)	\$ 5,190,000.00	\$ 163,455.00

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

	YEAR						TOTAL
	2020	2021	2022	2023	2024	2025-2029	
PRINCIPAL							
GENERAL OBLIGATION BONDS-2009-#441	\$ 390,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 390,000.00
GENERAL OBLIGATION REFUNDING BONDS-2014-#113	230,000.00	240,000.00	0.00	0.00	0.00	0.00	470,000.00
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	110,000.00	535,000.00	565,000.00	600,000.00	635,000.00	1,885,000.00	4,330,000.00
INTEREST							
GENERAL OBLIGATION BONDS-2009-#441	7,117.50	0.00	0.00	0.00	0.00	0.00	7,117.50
GENERAL OBLIGATION REFUNDING BONDS-2014-#113	7,100.00	2,400.00	0.00	0.00	0.00	0.00	9,500.00
GENERAL OBLIGATION REFUNDING BONDS-2016-#113	128,250.00	118,575.00	102,075.00	84,600.00	66,075.00	80,325.00	579,900.00
TOTAL PRINCIPAL AND INTEREST	\$ 872,467.50	\$ 895,975.00	\$ 667,075.00	\$ 684,600.00	\$ 701,075.00	\$ 1,965,325.00	\$ 5,307,017.50

7. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared to expenditures from inception are as follows:

	Project Authorization	Expenditures To Date 6/30/19
Axtell Office Relocation Project	\$203,299.90	\$138,038.63
Replace roof SES	\$91,069.11	\$0

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2019

8. INTERFUND TRANSFERS

From	To	Statutory Authority	Amount
General Fund	Special Education	K.S.A. 72-5167	\$ 756,234.00
General Fund	At Risk K-12	K.S.A. 72-5167	100,000.00
General Fund	Career & Postsecondary	K.S.A. 72-5167	4,879.78
General Fund	Capital Outlay	K.S.A. 72-5167	200,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	274.00
Supplemental General	Special Education	K.S.A. 72-5143	513,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	30,000.00
Supplemental General	Food Service	K.S.A. 72-5143	17,243.82
Supplemental General	At Risk K-12	K.S.A. 72-5143	576,052.60
Supplemental General	At Risk (4 Yr. Old)	K.S.A. 72-5143	127,282.37
Supplemental General	Career & Postsecondary	K.S.A. 72-5143	391,110.27

9. 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 or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERs were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2019

9. DEFINED BENEFIT PENSION PLAN (cont.)

dollars per year. The first year payment of \$6.4 million was received in July 2017.

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

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 \$701,044.20 for the year ended June 30, 2019.

Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,108,743. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The 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, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

10. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

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

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

Eligible certified staff will also receive the Early Retirement Incentive. In exchange for the bonus, the staff member will forfeit the \$15 a day pay for accumulated sick leave. 100% of the dollar amount is paid with 20 years of service, 80% with 16 years of service and 60% with 12 years of service with the District. Payments to retired employees under this plan were \$37,800.00 for the year ended June 30, 2019.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2019

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

Fringe Benefits. The District shall pay \$420.45 per month toward a district health insurance premium for all certified employees. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

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

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

11. RELATED PARTY TRANSACTIONS

One of the board members is on the Board of Directors of one of the financial institutions where the District has funds deposited. At June 30, 2019, funds deposited at this institution totaled \$2,719,642.26. The Treasurer for the District works for another financial institution where the District has funds deposited. At June 30, 2019, funds deposited at this institution totaled \$834,091.33. The District purchased insurance with Saylor Insurance, a company which a board member is part owner. The amount spent with Saylor Insurance during the fiscal year ended June 30, 2019 was \$185,384.00.

12. SUBSEQUENT EVENTS

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

13. COMMITMENTS AND CONTINGENCIES

Litigation

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

Grant program involvement

The District participates in 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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2019

13. COMMITMENTS AND CONTINGENCIES (cont.)

year ending June 30, 2019. These compliance audits have not been conducted as of November 11, 2019. 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

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, 2019

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	\$ 7,606,540.00	\$ (188,098.00)	\$ 116,405.81	\$ 7,534,847.81	\$ 7,534,847.81	\$ 0.00
SUPPLEMENTAL GENERAL	2,777,544.00	(42,377.00)	0.00	2,735,167.00	2,735,167.00	0.00
SPECIAL PURPOSE FUNDS						
BILINGUAL EDUCATION	3,000.00	0.00	0.00	3,000.00	274.00	(2,726.00)
CAPITAL OUTLAY	894,389.00	0.00	0.00	894,389.00	865,499.47	(28,889.53)
DRIVER TRAINING	51,933.00	0.00	0.00	51,933.00	15,107.06	(36,825.94)
FOOD SERVICE	678,076.00	0.00	29,229.64	707,305.64	703,116.04	(4,189.60)
PROFESSIONAL DEVELOPMENT	35,000.00	0.00	0.00	35,000.00	29,839.02	(5,160.98)
SPECIAL EDUCATION	1,442,238.00	0.00	0.00	1,442,238.00	1,296,955.84	(145,282.16)
KPERS SPECIAL RETIREMENT CONTRIBUTION	1,059,345.00	0.00	0.00	1,059,345.00	701,044.20	(358,300.80)
CAREER AND POSTSECONDARY EDUCATION	424,200.00	0.00	0.00	424,200.00	413,174.83	(11,025.17)
AT RISK (K-12)	675,980.00	0.00	0.00	675,980.00	675,980.00	0.00
AT RISK (4 YR. OLD)	135,000.00	0.00	0.00	135,000.00	127,287.90	(7,712.10)
DEBT SERVICE FUNDS						
BOND AND INTEREST #441	621,806.00	0.00	0.00	621,806.00	621,805.00	(1.00)
BOND AND INTEREST #488	236,650.00	0.00	0.00	236,650.00	236,650.00	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 14

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 ACTUAL	18-19 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE SOURCES--			
GENERAL STATE AID	\$ 6,659,994.00	\$ 6,786,961.00	\$ (126,967.00)
SPECIAL EDUCATION	756,234.00	815,737.00	(59,503.00)
MINERAL PRODUCTION TAX	<u>2,214.24</u>	<u>3,842.00</u>	<u>(1,627.76)</u>
TOTAL STATE SOURCES	<u>7,418,442.24</u>	<u>7,606,540.00</u>	<u>(188,097.76)</u>
REIMBURSEMENTS	<u>116,405.81</u>	<u>0.00</u>	<u>116,405.81</u>
TOTAL CASH RECEIPTS	<u>7,534,848.05</u>	<u>\$ 7,606,540.00</u>	<u>\$ (71,691.95)</u>
EXPENDITURES			
INSTRUCTION	4,268,778.14	\$ 4,396,900.00	\$ (128,121.86)
SUPPORT SERVICES:			
STUDENT SUPPORT	182,898.70	185,633.00	(2,734.30)
INSTRUCTIONAL SUPPORT	189,947.72	225,587.00	(35,639.28)
GENERAL ADMINISTRATION	479,129.71	282,000.00	197,129.71
SCHOOL ADMINISTRATION	53,198.05	123,523.00	(70,324.95)
CENTRAL SERVICES	0.00	206,750.00	(206,750.00)
OPERATIONS AND MAINTENANCE	776,141.96	603,367.00	172,774.96
STUDENT TRANSPORTATION	192,274.00	0.00	192,274.00
VEHICLE OPERATING SERVICE	97,016.46	310,301.00	(213,284.54)
VEHICLE SERVICES & MAINTENANCE	116,830.32	70,334.00	46,496.32
OTHER SUPPLEMENTAL SERVICE	76,097.51	0.00	76,097.51
STUDENT ACTIVITIES	41,421.46	0.00	41,421.46
OPERATING TRANSFERS TO:			
BILINGUAL EDUCATION	0.00	3,000.00	(3,000.00)
CAPITAL OUTLAY	200,000.00	0.00	200,000.00
SPECIAL EDUCATION	756,234.00	817,581.00	(61,347.00)
CAREER AND POSTSECONDARY EDUCATION	4,879.78	65,000.00	(60,120.22)
AT RISK (4 YR OLD)	0.00	55,000.00	(55,000.00)
AT RISK (K-12)	100,000.00	261,564.00	(161,564.00)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	<u>0.00</u>	<u>(188,098.00)</u>	<u>188,098.00</u>
LEGAL GENERAL FUND BUDGET	7,534,847.81	7,418,442.00	116,405.81
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	<u>0.00</u>	<u>116,405.81</u>	<u>(116,405.81)</u>
TOTAL EXPENDITURES	<u>7,534,847.81</u>	<u>\$ 7,534,847.81</u>	<u>\$ (0.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.24		
UNENCUMBERED CASH, JULY 1, 2018	<u>0.45</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 0.69</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 2 OF 14

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>18-19</u> <u>ACTUAL</u>	<u>18-19</u> <u>BUDGET</u>	<u>VARIANCE -</u> <u>OVER</u> <u>(UNDER)</u>
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2017	\$ 45,341.10	\$ 51,779.00	\$ (6,437.90)
AD VALOREM PROPERTY TAXES -2018	1,949,505.26	1,815,922.00	133,583.26
DELINQUENT PROPERTY TAX	15,909.04	14,207.00	1,702.04
COMMERCIAL VEHICLE TAX	15,730.95	14,748.00	982.95
MOTOR VEHICLE TAX	141,893.95	141,884.00	9.95
EXCISE TAX	2.02	0.00	2.02
RECREATIONAL VEHICLE TAX	2,122.16	1,937.00	185.16
STATE AID	621,703.00	631,336.00	(9,633.00)
TOTAL CASH RECEIPTS	<u>2,792,207.48</u>	<u>\$ 2,671,813.00</u>	<u>\$ 120,394.48</u>
<u>EXPENDITURES</u>			
INSTRUCTION	455,598.06	\$ 254,332.00	\$ 201,266.06
SUPPORT SERVICES:			
GENERAL ADMINISTRATION	103,825.58	28,800.00	75,025.58
SCHOOL ADMINISTRATION	413,237.69	654,700.00	(241,462.31)
CENTRAL SERVICES	16,828.65	71,390.00	(54,561.35)
OPERATIONS & MAINTENANCE	90,713.96	327,934.00	(237,220.04)
TRANSFERS:			
FOOD SERVICE	17,243.82	70,000.00	(52,756.18)
BILINGUAL EDUCATION	274.00	0.00	274.00
PROFESSIONAL DEVELOPMENT	30,000.00	50,000.00	(20,000.00)
SPECIAL EDUCATION	513,000.00	415,388.00	97,612.00
CAREER AND POSTSECONDARY EDUCATION	391,110.27	400,000.00	(8,889.73)
TEXTBOOK & STUDENT MATERIALS	0.00	50,000.00	(50,000.00)
AT RISK 4 YR OLD	127,282.37	80,000.00	47,282.37
AT RISK (K-12)	576,052.60	375,000.00	201,052.60
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(42,377.00)	42,377.00
TOTAL EXPENDITURES	<u>2,735,167.00</u>	<u>\$ 2,735,167.00</u>	<u>\$ 0.00</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	57,040.48		
UNENCUMBERED CASH, JULY 1, 2018	<u>105,732.26</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 162,772.74</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 <u>ACTUAL</u>	18-19 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2017	\$ 13,705.52	\$ 15,764.00	\$ (2,058.48)
AD VALOREM PROPERTY TAXES -2018	488,110.10	461,447.00	26,663.10
DELINQUENT PROPERTY TAX	5,373.42	4,294.00	1,079.42
COMMERCIAL VEHICLE TAX	4,836.04	5,134.00	(297.96)
MOTOR VEHICLE TAX	49,801.31	49,387.00	414.31
EXCISE TAX	0.75	0.00	0.75
RECREATIONAL VEHICLE TAX	739.37	674.00	65.37
INTEREST ON IDLE FUNDS	59,404.18	34,124.00	25,280.18
OTHER REVENUE	10,447.00	11,250.00	(803.00)
TRANSFER FROM GENERAL FUND	200,000.00	0.00	200,000.00
TOTAL CASH RECEIPTS	832,417.69	\$ 582,074.00	\$ 250,343.69
<u>EXPENDITURES</u>			
INSTRUCTION	0.00	\$ 50,000.00	\$ (50,000.00)
STUDENT SUPPORT SERVICES	7,458.69	15,000.00	(7,541.31)
INSTRUCTIONAL SUPPORT STAFF	38,693.89	15,000.00	23,693.89
GENERAL ADMINISTRATION	55.94	5,000.00	(4,944.06)
SCHOOL ADMINISTRATION	351,851.53	180,270.00	171,581.53
CENTRAL SERVICES	0.00	5,000.00	(5,000.00)
OPERATIONS & MAINTENANCE	136,902.14	539,119.00	(402,216.86)
TRANSPORTATION	160,073.00	0.00	160,073.00
VEHICLE SERVICES & MAINTENANCE SERVICES	40,783.23	30,000.00	10,783.23
FACILITY ACQUISITION & CONSTRUCTION		25,000.00	(25,000.00)
FACILITIES - BUILDING IMPROVEMENTS	129,681.05	30,000.00	99,681.05
TOTAL EXPENDITURES	865,499.47	\$ 894,389.00	\$ (28,889.53)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(33,081.78)		
UNENCUMBERED CASH, JULY 1, 2018	1,979,507.27		
UNENCUMBERED CASH, JUNE 30, 2019	\$ 1,946,425.49		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
PAGE 4 OF 14

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 <u>ACTUAL</u>	18-19 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE OF KANSAS	\$ 9,261.00	\$ 9,100.00	\$ 161.00
OTHER LOCAL REVENUE	<u>10,035.00</u>	<u>12,000.00</u>	<u>(1,965.00)</u>
TOTAL CASH RECEIPTS	<u>19,296.00</u>	<u>\$ 21,100.00</u>	<u>\$ (1,804.00)</u>
EXPENDITURES			
INSTRUCTION	11,824.17	\$ 46,933.00	\$ (35,108.83)
VEHICLE OPERATIONS & MAINTENANCE	<u>3,282.89</u>	<u>5,000.00</u>	<u>(1,717.11)</u>
TOTAL EXPENDITURES	<u>15,107.06</u>	<u>\$ 51,933.00</u>	<u>\$ (36,825.94)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	4,188.94		
UNENCUMBERED CASH, JULY 1, 2018	<u>44,227.99</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 48,416.93</u>		

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	18-19 <u>ACTUAL</u>	18-19 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE OF KANSAS	\$ 701,044.20	\$ 1,059,345.00	\$ (358,300.80)
EXPENDITURES			
INSTRUCTION	490,943.84	\$ 676,710.00	\$ (185,766.16)
STUDENT SUPPORT	15,161.23	34,005.00	(18,843.77)
INSTRUCTIONAL SUPPORT	18,763.36	24,683.00	(5,919.64)
GENERAL ADMINISTRATION	26,747.75	40,785.00	(14,037.25)
SCHOOL ADMINISTRATION	55,539.82	113,668.00	(58,128.18)
OTHER SUPPLEMENTAL SERVICES	16,023.68	33,793.00	(17,769.32)
OPERATIONS & MAINTENANCE	40,989.80	57,946.00	(16,956.20)
STUDENT TRANSPORTATION SERVICES	22,084.04	37,289.00	(15,204.96)
FOOD SERVICE	<u>14,790.68</u>	<u>40,466.00</u>	<u>(25,675.32)</u>
TOTAL EXPENDITURES	<u>701,044.20</u>	<u>\$ 1,059,345.00</u>	<u>\$ (358,300.80)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2018	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 <u>ACTUAL</u>	18-19 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
STATE OF KANSAS - FEDERAL AID	\$ 292,642.95	\$ 274,837.00	\$ 17,805.95
- STATE AID	7,089.65	5,955.00	1,134.65
MEALS	365,140.31	335,470.00	29,670.31
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	17,243.82	70,000.00	(52,756.18)
REIMBURSEMENTS	<u>29,229.64</u>	<u>12,500.00</u>	<u>16,729.64</u>
TOTAL CASH RECEIPTS	<u>711,346.37</u>	<u>\$ 698,762.00</u>	<u>\$ 12,584.37</u>
EXPENDITURES			
OPERATIONS & MAINTENANCE	11,029.95	\$ 1,000.00	\$ 10,029.95
FOOD SERVICE OPERATION	692,086.09	677,076.00	15,010.09
ADJUSTMENT FOR QUALIFYING CREDITS	<u>0.00</u>	<u>29,229.64</u>	<u>(29,229.64)</u>
TOTAL EXPENDITURES	<u>703,116.04</u>	<u>\$ 707,305.64</u>	<u>\$ (4,189.60)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	8,230.33		
UNENCUMBERED CASH, JULY 1, 2018	<u>226,141.28</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 234,371.61</u>		

BILINGUAL EDUCATION

	18-19 <u>ACTUAL</u>	18-19 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	\$ 274.00	\$ 3,000.00	\$ (2,726.00)
EXPENDITURES			
INSTRUCTION	<u>274.00</u>	<u>\$ 3,000.00</u>	<u>\$ (2,726.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2018	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 0.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
 PAGE 6 OF 14

PROFESSIONAL DEVELOPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 ACTUAL	18-19 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE AID	\$ 3,191.00	\$ 6,250.00	\$ (3,059.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>30,000.00</u>	<u>50,000.00</u>	<u>(20,000.00)</u>
TOTAL CASH RECEIPTS	<u>33,191.00</u>	<u>\$ 56,250.00</u>	<u>\$ (23,059.00)</u>
<u>EXPENDITURES</u>			
INSTRUCTION SUPPORT	<u>29,839.02</u>	<u>\$ 35,000.00</u>	<u>\$ (5,160.98)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	3,351.98		
UNENCUMBERED CASH, JULY 1, 2018	<u>85,328.46</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 88,680.44</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
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SPECIAL EDUCATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 <u>ACTUAL</u>	18-19 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
OTHER REVENUE	\$ 27,228.48	\$ 0.00	\$ 27,228.48
TRANSFER FROM GENERAL FUND	756,234.00	817,581.00	(61,347.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>513,000.00</u>	<u>415,388.00</u>	<u>97,612.00</u>
 TOTAL CASH RECEIPTS	 <u>1,296,462.48</u>	 <u>\$ 1,232,969.00</u>	 <u>\$ 63,493.48</u>
 <u>EXPENDITURES</u>			
INSTRUCTION	1,289,500.54	\$ 1,423,188.00	\$ (133,687.46)
STUDENT SUPPORT SERVICES	1,084.11	2,000.00	(915.89)
GENERAL ADMINISTRATION	0.00	150.00	(150.00)
STUDENT TRANSPORTATION SERVICES	4,080.73	15,000.00	(10,919.27)
VEHICLE SERV. & MAINTENANCE SERVICES	2,070.46	0.00	2,070.46
VEHICLE OPERATING SERVICES	<u>220.00</u>	<u>1,900.00</u>	<u>(1,680.00)</u>
 TOTAL EXPENDITURES	 <u>1,296,955.84</u>	 <u>\$ 1,442,238.00</u>	 <u>\$ (145,282.16)</u>
 CASH RECEIPTS OVER (UNDER) EXPENDITURES	 (493.36)		
 UNENCUMBERED CASH, JULY 1, 2018	 <u>766,716.42</u>		
 UNENCUMBERED CASH, JUNE 30, 2019	 <u>\$ 766,223.06</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

SCHEDULE 2
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CAREER AND POSTSECONDARY EDUCATION FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 ACTUAL	18-19 BUDGET	VARIANCE - OVER (UNDER)
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - STATE AID	\$ 8,202.00	\$ 7,469.00	\$ 733.00
TRANSFER FROM GENERAL FUND	4,879.78	65,000.00	(60,120.22)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	391,110.27	400,000.00	(8,889.73)
TOTAL CASH RECEIPTS	<u>404,192.05</u>	<u>\$ 472,469.00</u>	<u>\$ (68,276.95)</u>
<u>EXPENDITURES</u>			
INSTRUCTION	347,334.22	\$ 403,700.00	\$ (56,365.78)
INSTRUCTION SUPPORT STAFF	41,672.26	0.00	41,672.26
STUDENT TRANSPORTATION SERVICES	24,168.35	20,500.00	3,668.35
TOTAL EXPENDITURES	<u>413,174.83</u>	<u>\$ 424,200.00</u>	<u>\$ (11,025.17)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(8,982.78)		
UNENCUMBERED CASH, JULY 1, 2018	<u>237,019.75</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 228,036.97</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

SCHEDULE 2
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AT RISK (4 YR OLD)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>18-19 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 0.00	\$ 55,000.00	\$ (55,000.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>127,282.37</u>	<u>80,000.00</u>	<u>47,282.37</u>
TOTAL CASH RECEIPTS	<u>127,282.37</u>	<u>\$ 135,000.00</u>	<u>\$ 7,717.63</u>
<u>EXPENDITURES</u>			
INSTRUCTION	116,192.22	\$ 127,500.00	\$ (11,307.78)
STUDENT TRANSPORTATION SERVICES	<u>11,095.68</u>	<u>7,500.00</u>	<u>3,595.68</u>
TOTAL EXPENDITURES	<u>127,287.90</u>	<u>\$ 135,000.00</u>	<u>\$ (7,712.10)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	(5.53)		
UNENCUMBERED CASH, JULY 1, 2018	<u>70,005.53</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 70,000.00</u>		

AT RISK (K-12)

	<u>18-19 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 100,000.00	\$ 261,564.00	\$ (161,564.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	<u>576,052.60</u>	<u>375,000.00</u>	<u>201,052.60</u>
TOTAL CASH RECEIPTS	<u>676,052.60</u>	<u>\$ 636,564.00</u>	<u>\$ 39,488.60</u>
<u>EXPENDITURES</u>			
INSTRUCTION	<u>675,980.00</u>	<u>\$ 675,980.00</u>	<u>\$ -</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	72.60		
UNENCUMBERED CASH, JULY 1, 2018	<u>131,377.14</u>		
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 131,449.74</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
SABETHA, KANSAS

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BOND AND INTEREST FUND (USD #441)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	18-19 ACTUAL	18-19 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAX -2017	\$ 10,570.95	\$ 11,363.00	\$ (792.05)
-2018	484,387.46	463,883.00	20,504.46
DELINQUENT PROPERTY TAXES	4,534.69	2,933.00	1,601.69
COMMERCIAL VEHICLE TAX	3,091.62	2,962.00	129.62
MOTOR VEHICLE TAX	30,795.97	28,502.00	2,293.97
EXCISE TAX	0.63	0.00	0.63
RECREATIONAL VEHICLE TAX	489.09	389.00	100.09
STATE AID	119,735.00	136,797.00	(17,062.00)
TOTAL CASH RECEIPTS	653,605.41	\$ 646,829.00	\$ 6,776.41
EXPENDITURES			
INTEREST	151,805.00	\$ 151,806.00	\$ (1.00)
PRINCIPAL	470,000.00	470,000.00	0.00
TOTAL EXPENDITURES	621,805.00	\$ 621,806.00	\$ (1.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	31,800.41		
UNENCUMBERED CASH, JULY 1, 2018	740,346.41		
UNENCUMBERED CASH, JUNE 30, 2019	\$ 772,146.82		

BOND AND INTEREST FUND (USD #488)

	18-19 ACTUAL	18-19 BUDGET	VARIANCE - OVER (UNDER)
CASH RECEIPTS			
AD VALOREM PROPERTY TAX -2017	\$ 4,491.71	\$ 5,876.00	\$ (1,384.29)
-2018	222,876.65	206,006.00	16,870.65
DELINQUENT PROPERTY TAXES	372.67	1,825.00	(1,452.33)
COMMERCIAL VEHICLE TAX	2,199.38	2,040.00	159.38
MOTOR VEHICLE TAX	16,322.74	19,625.00	(3,302.26)
RECREATIONAL VEHICLE TAX	211.02	268.00	(56.98)
TOTAL CASH RECEIPTS	246,474.17	\$ 235,640.00	\$ 10,834.17
EXPENDITURES			
INTEREST	11,650.00	\$ 11,650.00	\$ 0.00
PRINCIPAL	225,000.00	225,000.00	0.00
TOTAL EXPENDITURES	236,650.00	\$ 236,650.00	\$ 0.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	9,824.17		
UNENCUMBERED CASH, JULY 1, 2018	484,325.48		
UNENCUMBERED CASH, JUNE 30, 2019	\$ 494,149.65		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>TEXTBOOK RENTAL FUND</u>	<u>CONTINGENCY RESERVE FUND</u>	<u>CARL PERKINS</u>
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 25,537.56	\$ 0.00	\$ 0.00
KSHAA AND IPAD FEES	38,417.00	0.00	0.00
USD #115	0.00	0.00	6,268.28
TOTAL CASH RECEIPTS	<u>63,954.56</u>	<u>0.00</u>	<u>6,268.28</u>
<u>EXPENDITURES</u>			
TEXTBOOKS	15,842.36	95,670.05	0.00
OTHER EXPENSE - AXTELL REMODEL	0.00	141,707.08	0.00
KSHAA AND IPAD FEES EXPENSE	180,267.77	0.00	0.00
SUPPLIES	0.00	0.00	6,268.28
TOTAL EXPENDITURES	<u>196,110.13</u>	<u>237,377.13</u>	<u>6,268.28</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(132,155.57)	(237,377.13)	0.00
UNENCUMBERED CASH, JULY 1, 2018	<u>254,379.04</u>	<u>1,340,969.15</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 122,223.47</u>	<u>\$ 1,103,592.02</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>TITLE I</u>	<u>TITLE II -A</u>
<u>CASH RECEIPTS</u>		
STATE OF KANSAS	\$ 127,376.00	\$ 34,192.00
STATE OF KANSAS - TITLE IVA	<u>7,710.00</u>	<u>7,710.00</u>
TOTAL CASH RECEIPTS	<u>135,086.00</u>	<u>41,902.00</u>
<u>EXPENDITURES</u>		
INSTRUCTION	<u>135,086.00</u>	<u>41,902.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2018	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2019	<u>\$ 0.00</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>GIFTS AND DONATIONS</u>
<u>CASH RECEIPTS</u>	
APPLESEED GRANT	\$ 17,907.28
STATE OF KANSAS - SAFE AND SECURE GRANT	17,500.00
GREATER MANHATTAN COMM. DONATION	10,440.40
FINE ARTS DONATION	20,844.00
AXTELL GIFTS	5,430.26
KS PRE-K PILOT	10,000.00
OTHER DONATIONS	<u>87,362.51</u>
 TOTAL REVENUE	 <u>169,484.45</u>
 <u>EXPENDITURES</u>	
DONATIONS EXPENSED	71,418.01
BASEBALL EXPENSED	13,518.40
SOFTBALL EXPENSED	16,917.04
GREENHOUSE EXPENSES	344.78
FINE ARTS EXPENSED	21,086.28
KS PRE-K PILOT	7,500.00
SAFE & SECURE GRANT EXPENSED	17,500.00
AXTELL EXPENSED	5,222.15
APPLESEED GRANT EXPENSES	<u>23,800.16</u>
 TOTAL EXPENDITURES	 <u>177,306.82</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 -7,822.37
 UNENCUMBERED CASH, JULY 1, 2018	 <u>18,038.03</u>
 UNENCUMBERED CASH, JUNE 30, 2019	 <u>\$ 10,215.66</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113
 SABETHA, KANSAS

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SCHEDULE OF RECEIPTS AND EXPENDITURES
 REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	<u>ROTHFELDER SCHOLARSHIP</u>	<u>HEIMAN-DICK SCHOLARSHIP</u>
<u>CASH RECEIPTS</u>		
INTEREST	\$ <u>119.73</u>	\$ <u>288.00</u>
 <u>EXPENDITURES</u>		
SCHOLARSHIPS	<u>2,000.00</u>	<u>168.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,880.27)	120.00
UNENCUMBERED CASH, JULY 1, 2018	<u>8,947.41</u>	<u>24,168.00</u>
UNENCUMBERED CASH, JUNE 30, 2019	\$ <u><u>7,067.14</u></u>	\$ <u><u>24,288.00</u></u>

AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
STUDENT ORGANIZATION FUNDS				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2017	\$ 9,700.86	\$ 0.00	\$ 9,700.86	\$ 0.00
SOAR AS AN EAGLE SCHOLARSHIP-2018	10,000.00	35.02	7,229.28	2,805.74
SOAR AS AN EAGLE SCHOLARSHIP-2019	0.00	10,000.00	0.00	10,000.00
CLASS OF 2018	2,125.31	53.92	2,179.23	0.00
CLASS OF 2019	612.56	0.00	315.72	296.84
CLASS OF 2020	1,000.00	2,150.00	2,492.06	657.94
CLASS OF 2021	1,000.00	1,000.00	0.00	2,000.00
CLASS OF 2022	0.00	1,000.00	0.00	1,000.00
FBLA	829.37	0.00	0.00	829.37
KAYS	4,759.12	5,063.50	6,002.51	3,820.11
FFA	3,491.61	7,605.90	7,442.37	3,655.14
SCHOLARSHIPS	646.81	657.70	0.00	1,304.51
NATIONAL HONOR SOCIETY	62.99	1,156.26	833.08	386.17
STUCO	1,330.67	140.58	912.29	558.96
SUBTOTAL AXTELL PUBLIC SCHOOLS	35,559.30	28,862.88	37,107.40	27,314.78
WETMORE HIGH SCHOOL				
KAYS	2,013.03	1,862.54	1,624.99	2,250.58
SHOP CLASS	151.49	0.00	151.49	0.00
STUCO	2,316.51	341.06	999.90	1,657.67
HONOR SOCIETY	1,342.55	946.16	674.77	1,613.94
CLASS OF 2017	688.54	0.00	0.00	688.54
CLASS OF 2019	1,192.28	0.00	924.68	267.60
CLASS OF 2020	0.00	9,973.99	9,020.87	953.12
SUBTOTAL WETMORE HIGH SCHOOL	7,704.40	13,123.75	13,396.70	7,431.45

AGENCY FUNDS
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS
 REGULATORY BASIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS (cont.)</u>				
SABETHA HIGH SCHOOL				
STUDENT COUNCIL	\$ 2,398.18	\$ 3,407.95	\$ 3,391.50	\$ 2,414.63
KAYS	1,047.63	4,313.11	4,404.76	955.98
FFA	10,703.54	49,523.21	49,298.13	10,928.62
SABETHA BUSINESS CLUB	1,942.13	120.00	0.00	2,062.13
INTERNATIONAL CLUB	823.71	0.00	0.00	823.71
FFCLA	2,813.97	2,959.00	3,857.41	1,915.56
NATIONAL HONOR SOCIETY	1,275.00	208.71	301.47	1,182.24
FCA	702.97	0.00	465.21	237.76
CLASS OF 2018	460.39	0.00	460.39	0.00
CLASS OF 2019	3,794.42	0.00	2,804.46	989.96
CLASS OF 2020	706.40	14,199.59	10,553.26	4,352.73
CLASS OF 2021	500.00	41.28	-600.00	1,141.28
CLASS OF 2022	0.00	113.12	-600.00	713.12
SUBTOTAL SABETHA HIGH SCHOOL	27,168.34	74,885.97	74,336.59	27,717.72
TOTAL AGENCY FUNDS	\$ <u>70,432.04</u>	\$ <u>116,872.60</u>	\$ <u>124,840.69</u>	\$ <u>62,463.95</u>

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FUNDS	BEGINNING	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING
	UNENCUMBERED CASH BALANCE				UNENCUMBERED CASH BALANCE		CASH BALANCE
GATE RECEIPTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	\$ 3,798.94	\$ 0.00	\$ 25,930.20	\$ 27,919.38	\$ 1,809.76	\$ 0.00	\$ 1,809.76
JUNIOR HIGH ATHLETICS	974.48	0.00	0.00	0.00	974.48	0.00	974.48
WETMORE HIGH SCHOOL							
ATHLETICS	944.07	0.00	13,512.03	14,302.70	153.40	0.00	153.40
SABETHA HIGH SCHOOL							
ATHLETICS	17,453.90	0.00	132,380.48	130,111.37	19,723.01	0.00	19,723.01
SABETHA MIDDLE SCHOOL							
ATHLETICS	6,239.30	0.00	25,582.80	23,995.98	7,826.12	0.00	7,826.12
SUBTOTAL GATE RECEIPTS FUNDS	29,410.69	0.00	197,405.51	196,329.43	30,486.77	0.00	30,486.77
SCHOOL PROJECTS FUNDS							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	1,619.43	0.00	940.00	582.50	1,996.93	0.00	1,996.93
STUDENT PURCHASES/REVOLVING	401.60	0.00	5,319.55	5,619.63	101.52	0.00	101.52
FFA FARM SAFETY	790.22	0.00	150.00	235.07	705.15	0.00	705.15
SALES TAX	11.22	0.00	1,536.57	1,547.79	0.00	0.00	0.00
ANNUAL	4,280.97	0.00	3,397.00	5,047.55	2,630.42	0.00	2,630.42
AHS CHEERLEADERS	1,444.26	0.00	3,452.00	4,366.32	529.94	0.00	529.94
AHS MUSIC/BAND	259.73	0.00	154.99	303.23	111.49	0.00	111.49
AG CLASSROOM TOOL REPLACEMENT	712.11	0.00	0.00	40.19	671.92	0.00	671.92
2014 HELP COMM GROW GRANT	401.60	0.00	0.00	0.00	401.60	0.00	401.60
LIBRARY BOOK FUND	716.55	0.00	2,618.05	2,242.08	1,092.52	0.00	1,092.52
FACULTY	46.36	0.00	0.00	34.68	11.68	0.00	11.68
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	3,518.94	0.00	1,041.75	1,522.69	3,038.00	0.00	3,038.00
HCC COURSES ENGLISH	9,976.51	0.00	3,000.00	5,100.07	7,876.44	0.00	7,876.44
HCC COURSES MATH	2,898.24	0.00	1,080.00	0.00	3,778.24	0.00	3,778.24
STUDENT ACTIVITY PROJECTS	5,619.55	0.00	2,730.72	4,376.66	3,973.61	0.00	3,973.61
AHS FB FUND	3.45	0.00	0.00	3.45	0.00	0.00	0.00
AHS BB FUND	123.33	0.00	3.45	75.00	51.78	0.00	51.78
ELEMENTARY FIELD TRIP	1,820.08	0.00	221.40	54.00	1,987.48	0.00	1,987.48
GREENHOUSE	0.00	0.00	16,000.00	0.00	16,000.00	0.00	16,000.00
SUPERHEROS	0.00	0.00	1,149.30	301.60	847.70	0.00	847.70
WEIGHT ROOM	0.00	0.00	4,771.40	0.00	4,771.40	0.00	4,771.40
PLAYGROUND EQUIPMENT	150.57	0.00	0.00	0.00	150.57	0.00	150.57
SUBTOTAL AXTELL PUBLIC SCHOOLS	34,594.72	0.00	47,566.18	31,432.51	50,728.39	0.00	50,728.39
WETMORE HIGH SCHOOL							
STUDENT ACTIVITY PROJECTS	2,743.84	0.00	8,973.54	8,001.23	3,716.15	0.00	3,716.15
LIBRARY PROJECT	79.22	0.00	0.00	0.00	79.22	0.00	79.22
TEACHER ACCT	0.00	0.00	815.41	0.00	815.41	0.00	815.41
SAFE	0.00	0.00	200.00	0.00	200.00	0.00	200.00
MUSIC	9,595.08	0.00	5,538.36	5,145.73	9,987.71	0.00	9,987.71
CARDINAL	8,051.08	0.00	6,070.48	6,140.34	7,981.22	0.00	7,981.22
CHEERLEADERS	430.41	0.00	3,578.22	3,672.80	335.83	0.00	335.83
HS PLC	366.52	0.00	0.00	0.00	366.52	0.00	366.52
BAND/VOCAL	645.87	0.00	676.00	564.12	757.75	0.00	757.75
SCHOLARSHIPS	0.00	0.00	2,190.00	650.00	1,540.00	0.00	1,540.00
BOXTOPS	499.64	0.00	71.70	240.00	331.34	0.00	331.34
BAND CLEANING	625.14	0.00	0.00	0.00	625.14	0.00	625.14
SADD	1,336.30	0.00	446.00	1,008.81	773.49	0.00	773.49
SUBTOTAL WETMORE HIGH SCHOOL	24,373.10	0.00	28,559.71	25,423.03	27,509.78	0.00	27,509.78

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
SCHOOL PROJECTS FUNDS (cont.)							
SABETHA HIGH SCHOOL							
SADD	\$ 6,322.91	\$ 0.00	\$ 752.44	\$ -464.07	\$ 7,539.42	\$ 0.00	\$ 7,539.42
PROFESSIONAL DEVELOPMENT	4,367.41	0.00	2,495.00	467.54	6,394.87	0.00	6,394.87
ANNUAL	5,813.46	0.00	19,050.00	15,695.22	9,168.24	0.00	9,168.24
ART	881.44	0.00	1,415.00	1,806.46	489.98	0.00	489.98
SHOP	2,175.89	0.00	3,458.07	2,722.48	2,911.48	0.00	2,911.48
LIFT-A-THON	1,675.79	0.00	5,455.00	2,278.26	4,852.53	0.00	4,852.53
DRAMA	6,887.94	0.00	2,066.77	1,203.86	7,750.85	0.00	7,750.85
BAND	8,742.25	0.00	17,071.57	9,555.88	16,257.94	0.00	16,257.94
VOCAL/MUSIC	9.29	0.00	0.00	0.00	9.29	0.00	9.29
ODYSSEY SINGERS	9,641.90	0.00	37,243.83	38,869.51	8,016.22	0.00	8,016.22
LIBRARY/LIBRARY FINES	421.75	0.00	13.00	0.00	434.75	0.00	434.75
ACT PREP	74.32	0.00	112.00	112.00	74.32	0.00	74.32
PUBLIC SPEAKING	18,720.49	0.00	3,000.00	4,944.21	14,776.28	0.00	14,776.28
BLUE CREW	196.60	0.00	0.00	0.00	196.60	0.00	196.60
ACADEMIC BANQUET	386.55	0.00	0.00	386.55	0.00	0.00	0.00
PHYSICAL EDUCATION	0.48	0.00	0.00	0.00	0.48	0.00	0.48
JAY JAYS CHEERLEADERS	551.12	0.00	25,208.84	19,718.20	6,041.76	0.00	6,041.76
THE SPOKESMAN	503.60	0.00	0.00	0.00	503.60	0.00	503.60
MUSICAL	2,481.25	0.00	3,979.78	3,110.90	3,350.13	0.00	3,350.13
CONCESSIONS	4,204.46	0.00	32,768.93	32,598.19	4,375.20	0.00	4,375.20
STUDENT ACTIVITY PROJECTS	32,621.84	0.00	19,547.35	19,221.49	32,947.70	0.00	32,947.70
SUBTOTAL SABETHA HIGH SCHOOL	104,680.74	0.00	173,637.58	152,226.68	126,091.64	0.00	126,091.64
SABETHA MIDDLE SCHOOL							
STUDENT ACTIVITY PROJECTS	28,606.97	0.00	7,822.48	6,308.23	30,121.22	0.00	30,121.22
TECHNOLOGY	654.86	0.00	609.42	295.32	968.96	0.00	968.96
STUDENT ASSISTANCE PROJECT	219.89	0.00	0.00	0.00	219.89	0.00	219.89
SALES TAX	145.77	0.00	1,460.37	1,395.88	210.26	0.00	210.26
FLOWER/COFFEE FUND	394.84	0.00	350.00	137.28	607.56	0.00	607.56
ART	3,652.84	0.00	300.50	672.41	3,280.93	0.00	3,280.93
STUCO	621.89	0.00	0.00	0.00	621.89	0.00	621.89
BAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY BOOK FAIR	697.00	0.00	40.00	120.96	616.04	0.00	616.04
COUNTRY MART EDUC	9,189.10	0.00	3,672.00	5,027.03	7,834.07	0.00	7,834.07
CONCESSIONS PROJECT	12,062.10	0.00	9,153.16	10,747.12	10,468.14	0.00	10,468.14
LIFETOUGH PICTURES	1,826.75	0.00	1,216.91	492.67	2,552.99	0.00	2,552.99
ANGEL FUND	2,757.75	0.00	100.00	23.96	2,833.79	0.00	2,833.79
SUBTOTAL SABETHA MIDDLE SCHOOL	60,829.76	0.00	24,726.84	25,220.86	60,335.74	0.00	60,335.74
SABETHA ELEMENTARY SCHOOL							
NEEDY CHILDREN PROJECT	488.35	0.00	0.00	0.00	488.35	0.00	488.35
POP PROJECT	104.28	0.00	1,582.45	1,557.43	129.30	0.00	129.30
BOOK FAIR	1,216.48	0.00	2,202.99	1,077.30	2,342.17	0.00	2,342.17
TREE PROJECT	1,946.58	0.00	0.00	452.67	1,493.91	0.00	1,493.91
MARLEE UKELE MEMORIAL	4,444.88	0.00	0.00	3,734.40	710.48	0.00	710.48
STUDENT ACTIVITIES (PICTURES) PROJECT	9,076.51	0.00	4,067.20	3,651.44	9,492.27	0.00	9,492.27
SUBTOTAL SABETHA ELEMENTARY SCHOOL	17,277.08	0.00	7,852.64	10,473.24	14,656.48	0.00	14,656.48
SUBTOTAL SCHOOL PROJECT FUNDS	241,755.40	0.00	282,342.95	244,776.32	279,322.03	0.00	279,322.03
TOTAL DISTRICT ACTIVITY FUNDS	\$ 271,166.09	\$ 0.00	\$ 479,748.46	\$ 441,105.75	\$ 309,808.80	\$ 0.00	\$ 309,808.80