

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

FINANCIAL STATEMENT

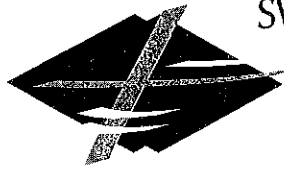
FISCAL YEAR ENDED JUNE 30, 2019

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

Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS (CONT.)

| | | <u>Page Number</u> |
|------------|--|-------------------------------|
| | <u>BOND AND INTEREST FUND</u> | |
| 2-21 | Bond and Interest Fund..... | 35 |
| | <u>AGENCY FUNDS</u> | |
| Schedule 3 | Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis | 36 |
| | <u>DISTRICT ACTIVITY FUNDS</u> | |
| Schedule 4 | Schedule of Receipts, Expenditures and Unencumbered Cash – District Activity Funds – Regulatory Basis..... | 37 |
| | <u>RELATED MUNICIPAL ENTITY</u> | |
| Schedule 5 | Schedule of Receipts and Expenditures – Actual and Budget – Recreation Commission – Regulatory Basis | 38 |



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INDEPENDENT AUDITOR'S REPORT

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

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

Auditor's Responsibility

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

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

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

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

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

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

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Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 311 as of June 30, 2019, or changes in its financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 311 as of June 30, 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.

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 disbursements – agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash – district activity funds, and schedules of regulatory basis receipts and expenditures – actual and budget – related municipal entity (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 311, a Municipality, as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated December 3, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, L.L.C.

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

February 10, 2020

Unified School District Number 311
Pretty Prairie, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2019

| | Beginning Unencumbered Cash Balance | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|--|--|--------------|--------------|---|--|------------------------|
| GENERAL FUNDS: | | | | | | |
| General Fund | \$ - | \$ 2,321,325 | \$ 2,321,325 | \$ - | \$ 541 | \$ 541 |
| Supplemental General Fund | 52,911 | 745,453 | 743,804 | 54,560 | 1,718 | 56,278 |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| At Risk (4 YR Old) Fund | 34,291 | 66,943 | 71,178 | 30,056 | - | 30,056 |
| At Risk (K-12) Fund | 94,933 | 244,269 | 263,718 | 75,484 | - | 75,484 |
| Capital Outlay Fund | 378,145 | 272,022 | 272,475 | 377,692 | 16,269 | 393,961 |
| Food Service Fund | 60,319 | 176,992 | 207,989 | 29,322 | - | 29,322 |
| Professional Development Fund | 25,969 | 5,829 | 12,446 | 19,352 | - | 19,352 |
| Special Education Fund | 227,140 | 387,247 | 400,145 | 214,242 | - | 214,242 |
| Career and Postsecondary Education Fund | 124,641 | 181,421 | 181,854 | 124,208 | - | 124,208 |
| KPERS Special Retirement Contribution Fund | - | 177,808 | 177,808 | - | - | - |
| Recreation Commission Fund | 3,617 | 42,396 | 43,500 | 2,513 | - | 2,513 |
| Contingency Reserve Fund | 271,010 | - | - | 271,010 | - | 271,010 |
| Gifts and Grants Fund | 10,000 | 75,270 | 23,404 | 61,866 | - | 61,866 |
| OWLS Grant Fund | 1,067 | - | - | 1,067 | - | 1,067 |
| Pre-K Grant Fund | - | 29,577 | 40,319 | (10,742) | - | (10,742) |
| Small Rural Schools Fund | - | 18,451 | 18,451 | - | - | - |
| Textbook & Student Material Revolving Fund | 65,967 | 31,951 | 41,677 | 56,241 | 4,000 | 60,241 |
| Title I Fund | - | 58,876 | 58,876 | - | - | - |
| Title II-A Fund | - | 9,971 | 9,971 | - | - | - |
| Gate Receipts | 131 | 9,751 | 4,890 | 4,992 | - | 4,992 |
| School Projects | 24,400 | 37,703 | 40,842 | 21,261 | - | 21,261 |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 251,760 | 148,708 | 139,156 | 261,312 | - | 261,312 |
| RELATED MUNICIPAL ENTITY: | | | | | | |
| Recreation Commission | 37,343 | 45,733 | 38,876 | 44,200 | - | 44,200 |
| Total Reporting Entity (Excluding Agency Funds) | \$ 1,663,644 | \$ 5,087,696 | \$ 5,112,704 | \$ 1,638,636 | \$ 22,528 | \$ 1,661,164 |

COMPOSITION OF CASH

| | |
|--|---------------------|
| Citizens Bank of Kansas | |
| District Checking | \$ 1,585,703 |
| High School Checking | 37,915 |
| Middle School Checking | 3,505 |
| Grade School Checking | 5,676 |
| Certificates of Deposit | 10,000 |
| Related Municipal Entity | 44,201 |
| Total Cash | 1,687,000 |
| Agency Funds per Schedule 3 | (25,836) |
| Total Reporting Entity (Excluding Agency Funds) | \$ 1,661,164 |

UNIFIED SCHOOL DISTRICT NUMBER 311

PRETTY PRAIRIE, KANSAS

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

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

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Basis of Accounting (Cont.)

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

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, and the following Special Purpose Funds: Title I, Title II-A, Title IV, Small Rural Schools Fund, Gifts and Grants, Pre-K Grant, OWLS Grant, Contingency Reserve, Textbook & Student Material Revolving, Gate Receipts, and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

The Pre-K Grant Fund appears to have a cash-basis violation, in violation of K.S.A. 10-1113, however, expenses were spent as allowed by statute prior to State or Federal grant being received (reimbursement).

3. DEPOSITS AND INVESTMENTS

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2019, the District held no investments.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2019.

At year end, the carrying amount of the District's deposits was \$1,687,000 and the bank balance was \$1,906,003. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining \$1,656,003 was collateralized with securities held by the pledging financial institution's agents in the District's name.

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

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$134,036 subsequent to June 30, 2019, 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, 2019.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

| <u>From</u> | <u>To</u> | <u>Regulatory Authority</u> | <u>Amount</u> |
|---------------------------|-----------------------------------|-----------------------------|-------------------|
| General Fund | Special Education Fund | K.S.A. 72-6478 | \$ 257,247 |
| General Fund | At Risk (4 YR Old) Fund | K.S.A. 72-6478 | 6,243 |
| General Fund | At Risk (K-12) Fund | K.S.A. 72-6478 | 115,000 |
| Supplemental General Fund | At Risk (K-12) Fund | K.S.A. 72-6478 | 129,269 |
| Supplemental General Fund | Professional Development Fund | K.S.A. 72-6478 | 5,000 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-6478 | 130,000 |
| Supplemental General Fund | Food Service Fund | K.S.A. 72-6478 | 15,330 |
| Supplemental General Fund | Career and Postsecondary Ed. Fund | K.S.A. 72-6478 | 180,000 |
| | | | <u>\$ 838,089</u> |

6. LONG-TERM DEBT

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

| <u>Issue</u> | <u>Interest Rates</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions/ Payments</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|--------------------------------|-----------------------|----------------------|------------------------|-------------------------------|----------------------------------|------------------|-----------------------------|----------------------------|----------------------|
| General Obligation Bonds: | | | | | | | | | |
| Refunding Series 2011 | 3.00-3.30% | 9/1/2011 | \$ 1,235,000 | 9/1/2022 | \$ 670,000 | \$ - | \$ 120,000 | \$ 550,000 | \$ 19,155 |
| Capital Leases: | | | | | | | | | |
| QZAB | 0.00% | 8/15/2013 | 1,300,000 | 8/15/2028 | 953,333 | - | 86,666 | 866,667 | - |
| Copier Lease | 13.76% | 6/19/2018 | - | 6/19/2023 | 39,460 | - | 5,893 | 33,567 | 5,065 |
| Total Contractual Indebtedness | | | | | <u>\$ 1,662,793</u> | <u>\$ -</u> | <u>\$ 212,559</u> | <u>\$ 1,450,234</u> | <u>\$ 24,220</u> |

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 | 2024-2028 | 2029-2033 | |
| Principal: | | | | | | | |
| General Obligation Bonds: | | | | | | | |
| Refunding Series 2011 | \$ 130,000 | \$ 135,000 | \$ 140,000 | \$ 145,000 | \$ - | \$ - | \$ 550,000 |
| Capital Leases: | | | | | | | |
| QZAB | 86,667 | 86,667 | 86,667 | 86,667 | 433,332 | 86,667 | 866,667 |
| Copier Lease | 6,756 | 7,746 | 8,882 | 10,183 | - | - | 33,567 |
| Total Principal | <u>223,423</u> | <u>229,413</u> | <u>235,549</u> | <u>241,850</u> | <u>433,332</u> | <u>86,667</u> | <u>1,450,234</u> |
| Interest: | | | | | | | |
| General Obligation Bonds: | | | | | | | |
| Refunding Series 2011 | 15,405 | 11,430 | 7,095 | 2,393 | - | - | 36,323 |
| Capital Leases: | | | | | | | |
| QZAB | - | - | - | - | - | - | - |
| Copier Lease | 4,202 | 3,212 | 2,076 | 774 | - | - | 10,264 |
| Total Interest | <u>19,607</u> | <u>14,642</u> | <u>9,171</u> | <u>3,167</u> | <u>-</u> | <u>-</u> | <u>46,587</u> |
| Total Principal and Interest | <u>\$ 243,030</u> | <u>\$ 244,055</u> | <u>\$ 244,720</u> | <u>\$ 245,017</u> | <u>\$ 433,332</u> | <u>\$ 86,667</u> | <u>\$ 1,496,821</u> |

7. DEFINED BENEFIT PENSION PLAN

Plan Description. The district participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org 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 the provisions of Section 414(h) of the Internal Revenue Code.

7. DEFINED BENEFIT PENSION PLAN (CONT.)

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 1.00% 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 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 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 stipulates 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 \$177,808 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 \$2,280,023. 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 these financial statements.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

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

(c) Compensated Absences

Sick Leave

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

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

Vacation Leave

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

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

Personal Leave

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

Sick Leave Pool

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

(d) Termination Benefits

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

| Year of Benefit | Percentage of Last Annual Salary |
|------------------------|---|
| 1st Year | 20% |
| 2nd Year | 18% |
| 3rd Year | 16% |
| 4th Year | 14% |
| 5th Year | 12% |

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

9. RELATED PARTY TRANSACTIONS

Unified School District Number 311 is the taxing authority for the Pretty Prairie Recreation Commission. During the fiscal year ended June 30, 2019, the District levied a total tax of 1.989 mills for the Recreation Commission, which is in turn appropriated to the Pretty Prairie Recreation Commission for its operations. Also, there is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

During the year ended June 30, 2019, the District had deposits in the amount of \$1,906,003 in a bank which is an employer of a board member. At June 30, 2019, there were no amounts payable to this bank.

10. CLAIMS AND JUDGMENTS

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019, and there were no settlements that exceeded insurance coverage in the past three years.

11. SUBSEQUENT EVENTS

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

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

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2019

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

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis
(Budgeted Funds Only)**

For the Year Ended June 30, 2019

| | Certified Budget | Adjustments 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 Fund | \$ 2,551,896 | \$ (233,240) | \$ 2,668 | \$ 2,321,325 | \$ 2,321,325 | \$ - |
| Supplemental General Fund | 816,545 | (72,741) | - | 743,804 | 743,804 | - |
| SPECIAL PURPOSE FUNDS: | | | | | | |
| At Risk (4 YR Old) Fund | 86,200 | - | - | 86,200 | 71,178 | (15,022) |
| At Risk (K-12) Fund | 271,500 | - | - | 271,500 | 263,718 | (7,782) |
| Capital Outlay Fund | 598,442 | - | - | 598,442 | 272,475 | (325,967) |
| Food Service Fund | 209,820 | - | - | 209,820 | 207,989 | (1,831) |
| Professional Development Fund | 22,500 | - | - | 22,500 | 12,446 | (10,054) |
| Special Education Fund | 522,010 | - | - | 522,010 | 400,145 | (121,865) |
| Career and Postsecondary Education Fund | 273,300 | - | - | 273,300 | 181,854 | (91,446) |
| KPERS Special Retirement Contribution Fund | 274,611 | - | - | 274,611 | 177,808 | (96,803) |
| Recreation Commission Fund | 43,500 | - | - | 43,500 | 43,500 | - |
| BOND AND INTEREST FUND: | | | | | | |
| Bond and Interest Fund | 139,156 | - | - | 139,156 | 139,156 | - |

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

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2019</u> | | | |
|------------------------------------|------------------|------------------|---------------------|---------------------|
| | <u>2018</u> | | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| State aid | \$ 1,934,002 | \$ 2,059,661 | \$ 2,178,415 | \$ (118,754) |
| Special education aid | 226,917 | 257,247 | 372,200 | (114,953) |
| Mineral production tax | 2,119 | 1,748 | 1,281 | 467 |
| Miscellaneous reimbursements | 1,960 | 2,669 | - | 2,669 |
| | <u>2,164,998</u> | <u>2,321,325</u> | <u>\$ 2,551,896</u> | <u>\$ (230,571)</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 647,326 | 822,318 | \$ 665,491 | \$ 156,827 |
| Non-certified salaries | 49,619 | 45,971 | 42,000 | 3,971 |
| Insurance | 91,572 | 95,288 | 140,000 | (44,712) |
| Social Security | 52,582 | 62,817 | 55,000 | 7,817 |
| Other benefits | 10,200 | 4,200 | 10,000 | (5,800) |
| Other purchased services | 4,006 | - | - | - |
| Supplies - technology | 2,575 | 8,331 | 2,500 | 5,831 |
| Student Support Services - | | | | |
| Certified salaries | 45,104 | 48,159 | 48,000 | 159 |
| Insurance | 900 | 525 | 1,000 | (475) |
| Social Security | 3,191 | 3,428 | 4,000 | (572) |
| Other benefits | 202 | 250 | 100 | 150 |
| Instruction Support Staff - | | | | |
| Certified salaries | 53,113 | 11,856 | 57,000 | (45,144) |
| Insurance | 6,336 | 3,920 | 7,000 | (3,080) |
| Social Security | 3,994 | 776 | 4,500 | (3,724) |
| Other benefits | 248 | 254 | 150 | 104 |
| General Administration - | | | | |
| Certified salaries | 85,686 | 89,006 | 87,000 | 2,006 |
| Non-certified salaries | 4,000 | 4,062 | 5,000 | (938) |
| Insurance | 5,930 | 7,112 | 7,500 | (388) |
| Social Security | 6,145 | 6,655 | 7,300 | (645) |
| Other employee benefits | 229 | 653 | 150 | 503 |

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

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

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2019 | | | Variance Over (Under) |
|-----------------------------------|----------------|-----------|-----------|-----------------------------|
| | 2018 Actual | Actual | Budget | |
| Expenditures (cont.): | | | | |
| General Administration (cont.) - | | | | |
| Purchased professional services - | \$ 20,727 | \$ 24,394 | \$ 23,000 | \$ 1,394 |
| Purchased property services | 1,462 | 1,656 | 1,500 | 156 |
| Insurance | 15,298 | 2,155 | 16,000 | (13,845) |
| Communications | 6,312 | 6,136 | 6,000 | 136 |
| Other purchased services | 454 | 739 | - | 739 |
| Supplies | 4,577 | 6,612 | 4,500 | 2,112 |
| Other | 145 | 100 | 500 | (400) |
| School Administration - | | | | |
| Certified salaries | 69,742 | 70,213 | 70,000 | 213 |
| Non-certified salaries | 66,063 | 68,573 | 65,000 | 3,573 |
| Insurance | 12,628 | 13,349 | 14,000 | (651) |
| Social Security | 9,233 | 9,524 | 11,000 | (1,476) |
| Other employee benefits | 863 | 741 | 1,000 | (259) |
| Other purchased services | (334) | 916 | - | 916 |
| Property and equipment | 2,120 | - | - | - |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 87,876 | 134,735 | 85,000 | 49,735 |
| Insurance | 4,730 | 10,474 | 13,240 | (2,766) |
| Social Security | 6,504 | 10,084 | 6,500 | 3,584 |
| Other employee benefits | 3,118 | 4,070 | 1,500 | 2,570 |
| Cleaning | 1,140 | 905 | 2,000 | (1,095) |
| Repairs and maintenance | 925 | 1,005 | 1,000 | 5 |
| Insurance | 32,263 | - | 48,000 | (48,000) |
| Electricity | 69,383 | 73,018 | 70,000 | 3,018 |
| Motor fuel | 3,033 | 1,088 | 3,000 | (1,912) |
| Student Transportation Services - | | | | |
| Supervision - | | | | |
| Non-certified salaries | 3,950 | 3,970 | 4,000 | (30) |
| Social Security | 270 | 293 | 500 | (207) |
| Other employee benefits | 26 | 22 | 25 | (3) |
| Vehicle Operating Services - | | | | |
| Non-certified salaries | 57,096 | 56,611 | 60,000 | (3,389) |
| Social Security | 4,227 | 3,871 | 5,000 | (1,129) |
| Other employee benefits | 2,380 | 4,260 | 1,000 | 3,260 |
| Other purchased services | 9,762 | 15,202 | 13,500 | 1,702 |
| Supplies | 26,093 | 30,637 | 28,000 | 2,637 |

Unified School District Number 311
 Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2019 | | | Variance Over (Under) |
|---|------------------|------------------|---------------------|-----------------------------|
| | 2018 Actual | Actual | Budget | |
| Expenditures (cont.): | | | | |
| Student Transportation Services (cont.) - | | | | |
| Vehicle & Maintenance Services - | | | | |
| Non-certified salaries | \$ 875 | \$ 1,204 | \$ 1,200 | \$ 4 |
| Social Security | 65 | 88 | - | 88 |
| Other employee benefits | 105 | 39 | 200 | (161) |
| Other purchased services | - | - | 900 | (900) |
| Purchased property services | 23,170 | 50,628 | 25,000 | 25,628 |
| Supplies | 4,532 | 4,242 | 4,000 | 242 |
| Other Support Services - | | | | |
| Certified salaries | 4,946 | 1,960 | 5,000 | (3,040) |
| Non-certified salaries | 46,407 | 69,364 | 91,000 | (21,636) |
| Insurance | 7,900 | 11,652 | 13,240 | (1,588) |
| Social Security | 3,915 | 5,448 | 7,000 | (1,552) |
| Other employee benefits | 1,341 | 18,943 | 200 | 18,743 |
| Purchased professional services | 2,633 | - | 1,500 | (1,500) |
| Food Service Operations - | | | | |
| Reimbursed expenses | 7,353 | 8,333 | - | 8,333 |
| Outgoing Transfers - | | | | |
| Food Service Fund | 40,000 | - | 55,000 | (55,000) |
| Professional Development Fund | 5,000 | - | 15,000 | (15,000) |
| Special Education Fund | 226,917 | 257,247 | 372,200 | (114,953) |
| Career and Postsecondary Education Fund | 130,000 | - | 125,000 | (125,000) |
| At Risk (4 YR Old) Fund | 37,653 | 6,243 | 35,000 | (28,757) |
| At Risk (K-12) Fund | 31,012 | 115,000 | 95,000 | 20,000 |
| Adjustment to comply with legal max | - | - | (233,240) | 233,240 |
| Legal General Fund Budget | 2,168,848 | 2,321,325 | 2,318,656 | 2,669 |
| Adjustment for qualifying budget credits | - | - | 2,669 | (2,669) |
| Total Expenditures | <u>2,168,848</u> | <u>2,321,325</u> | <u>\$ 2,321,325</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | (3,850) | - | | |
| Unencumbered Cash, Beginning | <u>3,850</u> | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

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

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2019 | | | |
|-----------------------------------|------------------------|----------------|-------------------|--------------------------------------|
| | 2018 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 454,207 | \$ 420,446 | \$ 443,475 | \$ (23,029) |
| Delinquent tax | 11,728 | 10,147 | 6,906 | 3,241 |
| Motor vehicle tax | 39,788 | 40,340 | 44,788 | (4,448) |
| Recreational vehicle tax | 614 | 708 | 710 | (2) |
| Commercial vehicle tax | 2,802 | 3,887 | 874 | 3,013 |
| Supplemental state aid | 240,286 | 269,925 | 296,324 | (26,399) |
| Miscellaneous reimbursements | - | - | 13,500 | (13,500) |
| Total Receipts | 749,425 | 745,453 | \$ 806,577 | \$ (61,124) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Purchased professional services | 40,932 | 59,321 | \$ 42,000 | \$ 17,321 |
| Other purchased services | 6,143 | 6,377 | 6,000 | 377 |
| Supplies | 130,244 | 74,392 | 125,000 | (50,608) |
| Student Support Services - | | | | |
| Supplies | 642 | 470 | - | 470 |
| Instruction Support Staff - | | | | |
| Supplies | 9,174 | 6,670 | 10,500 | (3,830) |
| Property and equipment | 2,604 | - | 3,000 | (3,000) |
| School Administration - | | | | |
| Purchased professional services | 3,664 | 2,185 | - | 2,185 |
| Other purchased property services | 312 | 1,387 | - | 1,387 |
| Communications | 3,589 | 7,397 | 4,000 | 3,397 |
| Other purchased services | - | - | 500 | (500) |
| Supplies | 9,522 | 13,904 | 9,500 | 4,404 |
| Property and equipment | 539 | 446 | 750 | (304) |
| Other | - | - | 3,600 | (3,600) |
| Operations and Maintenance - | | | | |
| Water/sewer | 17,274 | 18,155 | 20,000 | (1,845) |
| Repairs and maintenance | 23,711 | 42,589 | 24,000 | 18,589 |
| Supplies | 36,710 | 31,709 | 35,000 | (3,291) |
| Heating | 15,038 | 18,853 | 17,000 | 1,853 |

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

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018 Actual</u> | <u>2019</u> | | <u>Variance Over (Under)</u> |
|---|------------------------|------------------|-------------------|--------------------------------------|
| | | <u>Actual</u> | <u>Budget</u> | |
| Expenditures (cont.): | | | | |
| Outgoing Transfers - | | | | |
| Food Service Fund | \$ 15,000 | \$ 15,330 | \$ 35,000 | \$ (19,670) |
| Professional Development Fund | - | 5,000 | - | 5,000 |
| Special Education Fund | 116,379 | 130,000 | 135,695 | (5,695) |
| Career and Postsecondary Education Fund | 105,000 | 180,000 | 160,000 | 20,000 |
| At Risk (4 YR Old) Fund | 20,000 | - | 35,000 | (35,000) |
| At Risk (K-12) Fund | 173,156 | 129,269 | 150,000 | (20,731) |
| Adjustment to comply with legal max | - | - | (72,741) | 72,741 |
| Total Expenditures | <u>729,633</u> | <u>743,804</u> | <u>\$ 743,804</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | 19,792 | 1,649 | | |
| Unencumbered Cash, Beginning | <u>33,119</u> | <u>52,911</u> | | |
| Unencumbered Cash, Ending | <u>\$ 52,911</u> | <u>\$ 54,560</u> | | |

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

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | | <u>2019</u> | | Variance Over (Under) |
|---|------------------------|------------------|-------------------|--------------------|--------------------------------------|
| | <u>2018 Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>(Under)</u> | |
| Receipts: | | | | | |
| State aid | \$ - | \$ 60,700 | \$ 60,700 | \$ - | |
| Transfer from General Fund | 37,654 | 6,243 | 35,000 | (28,757) | |
| Transfer from Supplemental General Fund | <u>20,000</u> | <u>-</u> | <u>35,000</u> | <u>(35,000)</u> | |
| Total Receipts | <u>57,654</u> | <u>66,943</u> | <u>\$ 130,700</u> | <u>\$ (63,757)</u> | |
| Expenditures: | | | | | |
| Instruction - | | | | | |
| Certified salaries | 18,001 | 46,716 | \$ 61,000 | \$ (14,284) | |
| Non-certified salaries | - | 9,841 | - | 9,841 | |
| Insurance | 922 | 7,321 | 15,000 | (7,679) | |
| Social Security | 2,253 | 3,616 | 5,000 | (1,384) | |
| Other employee benefits | 150 | 125 | 200 | (75) | |
| Supplies | 2,037 | 2,129 | 5,000 | (2,871) | |
| Instruction Support Staff - | | | | | |
| Purchased professional services | - | 750 | - | 750 | |
| Other purchased services | <u>-</u> | <u>680</u> | <u>-</u> | <u>680</u> | |
| Total Expenditures | <u>23,363</u> | <u>71,178</u> | <u>\$ 86,200</u> | <u>\$ (15,022)</u> | |
| Receipts Over (Under) Expenditures | 34,291 | (4,235) | | | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>34,291</u> | | | |
| Unencumbered Cash, Ending | <u>\$ 34,291</u> | <u>\$ 30,056</u> | | | |

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

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | 2019 | | |
|---|------------------|------------------|-------------------|-----------------------------|
| | 2018 Actual | Actual | Budget | Variance Over (Under) |
| Receipts: | | | | |
| Transfer from General Fund | \$ 31,012 | \$ 115,000 | \$ 95,000 | \$ 20,000 |
| Transfer from Supplemental General Fund | <u>173,156</u> | <u>129,269</u> | <u>150,000</u> | <u>(20,731)</u> |
| Total Receipts | <u>204,168</u> | <u>244,269</u> | <u>\$ 245,000</u> | <u>\$ (731)</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 152,352 | 143,904 | \$ 165,000 | \$ (21,096) |
| Non-certified salaries | 53,597 | 69,670 | 75,000 | (5,330) |
| Insurance | 16,558 | 34,469 | 17,500 | 16,969 |
| Social Security | 12,114 | 14,551 | 13,000 | 1,551 |
| Other employee benefits | 816 | 1,124 | 1,000 | 124 |
| Supplies | <u>308</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>235,745</u> | <u>263,718</u> | <u>\$ 271,500</u> | <u>\$ (7,782)</u> |
| Receipts Over (Under) Expenditures | (31,577) | (19,449) | | |
| Unencumbered Cash, Beginning | <u>126,510</u> | <u>94,933</u> | | |
| Unencumbered Cash, Ending | <u>\$ 94,933</u> | <u>\$ 75,484</u> | | |

Unified School District Number 311
 Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|------------------------------------|-------------------|-------------------|-------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 150,314 | \$ 149,782 | \$ 148,770 | \$ 1,012 |
| Delinquent tax | 4,081 | 3,505 | 2,283 | 1,222 |
| Motor vehicle tax | 15,055 | 15,129 | 15,590 | (461) |
| Recreational vehicle tax | 217 | 247 | 247 | - |
| Commercial vehicle tax | 196 | 345 | 305 | 40 |
| Interest on idle funds | 20,893 | 33,957 | 18,000 | 15,957 |
| Miscellaneous revenue | 49,375 | 31,271 | - | 31,271 |
| Capital outlay state aid | 30,318 | 37,786 | 38,272 | (486) |
| Total Receipts | 270,449 | 272,022 | \$ 223,467 | \$ 48,555 |
| Expenditures: | | | | |
| Instruction - | | | | |
| Supplies | 4,166 | - | \$ 55,000 | \$ (55,000) |
| Property and equipment | 59,630 | 23,830 | 100,000 | (76,170) |
| General Administration - | | | | |
| Property and equipment | 830 | 48,507 | 1,000 | 47,507 |
| School Administration - | | | | |
| Property and equipment | 1,676 | - | 3,000 | (3,000) |
| Operations and Maintenance - | | | | |
| Non-certified salaries | 13,470 | - | 35,000 | (35,000) |
| Insurance | - | - | 6,500 | (6,500) |
| Social Security | 974 | - | 3,175 | (3,175) |
| Other employee benefits | 2,300 | - | 100 | (100) |
| Repairs and maintenance | 19,026 | - | 150,000 | (150,000) |
| Property and equipment | - | 36,004 | - | 36,004 |
| Student Transportation Services - | | | | |
| Property and equipment | 28,403 | 34,265 | 150,000 | (115,735) |
| Other Support Services - | | | | |
| Supplies | 3,552 | - | 5,000 | (5,000) |
| QZAB Expenses - | | | | |
| QZAB expenses | 86,667 | 86,667 | 86,667 | - |
| Site Improvements | 44,345 | 43,202 | 3,000 | 40,202 |
| Total Expenditures | 265,039 | 272,475 | \$ 598,442 | \$ (325,967) |
| Receipts Over (Under) Expenditures | 5,410 | (453) | | |
| Unencumbered Cash, Beginning | 372,735 | 378,145 | | |
| Unencumbered Cash, Ending | \$ 378,145 | \$ 377,692 | | |

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2019</u> | | | |
|---|------------------|------------------|-------------------|--------------------|
| | <u>2018</u> | | | <u>Variance</u> |
| | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| State aid | \$ 1,533 | \$ 1,823 | \$ 1,187 | \$ 636 |
| Federal aid | 63,628 | 76,253 | 60,443 | 15,810 |
| Student sales | 48,466 | 65,487 | 46,005 | 19,482 |
| Adult sales | 2,804 | 1,644 | 8,035 | (6,391) |
| Miscellaneous revenue | 12,133 | 16,455 | - | 16,455 |
| Transfer from General Fund | 40,000 | - | 55,000 | (55,000) |
| Transfer from Supplemental General Fund | 15,000 | 15,330 | 35,000 | (19,670) |
| | <u>183,564</u> | <u>176,992</u> | <u>\$ 205,670</u> | <u>\$ (28,678)</u> |
| Total Receipts | | | | |
| Expenditures: | | | | |
| Other Support Services - | | | | |
| Purchased professional services | 61 | 224 | \$ - | \$ 224 |
| Food Service Operation - | | | | |
| Certified salaries | 3,950 | - | 4,000 | (4,000) |
| Non-certified salaries | 63,586 | 76,061 | 75,000 | 1,061 |
| Insurance | 4,776 | 5,699 | 6,620 | (921) |
| Social Security | 5,014 | 5,836 | 7,000 | (1,164) |
| Other employee benefits | 2,397 | 2,428 | 1,200 | 1,228 |
| Other purchased services | - | - | 1,000 | (1,000) |
| Food and milk | 92,750 | 104,384 | 100,000 | 4,384 |
| Miscellaneous supplies | 5,940 | 6,830 | 10,000 | (3,170) |
| Property and equipment | 3,669 | 5,697 | 4,000 | 1,697 |
| Other | 830 | 830 | 1,000 | (170) |
| | <u>182,973</u> | <u>207,989</u> | <u>\$ 209,820</u> | <u>\$ (1,831)</u> |
| Total Expenditures | | | | |
| Receipts Over (Under) Expenditures | 591 | (30,997) | | |
| Unencumbered Cash, Beginning | <u>59,728</u> | <u>60,319</u> | | |
| Unencumbered Cash, Ending | <u>\$ 60,319</u> | <u>\$ 29,322</u> | | |

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|---|------------------|------------------|------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| State aid | \$ 1,975 | \$ 829 | \$ - | \$ 829 |
| Miscellaneous revenue | - | - | 2,711 | (2,711) |
| Transfer from General Fund | 5,000 | - | 15,000 | (15,000) |
| Transfer from Supplemental General Fund | - | 5,000 | - | 5,000 |
| Total Receipts | 6,975 | 5,829 | \$ 17,711 | \$ (11,882) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | - | 720 | \$ 5,000 | \$ (4,280) |
| Social Security | - | 55 | - | 55 |
| Other employee benefits | - | 1 | - | 1 |
| Instructional Support Staff - | | | | |
| Purchased professional services | 5,931 | 6,229 | 10,000 | (3,771) |
| Other purchased services | 4,334 | 5,441 | 7,500 | (2,059) |
| Total Expenditures | 10,265 | 12,446 | \$ 22,500 | \$ (10,054) |
| Receipts Over (Under) Expenditures | (3,290) | (6,617) | | |
| Unencumbered Cash, Beginning | 29,259 | 25,969 | | |
| Unencumbered Cash, Ending | <u>\$ 25,969</u> | <u>\$ 19,352</u> | | |

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

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2019</u> | | | Variance Over (Under) |
|---|------------------------|-------------------|-------------------|--------------------------------------|
| | <u>2018 Actual</u> | <u>Actual</u> | <u>Budget</u> | |
| Receipts: | | | | |
| Federal aid | \$ 1,499 | \$ - | \$ - | \$ - |
| Transfer from General Fund | 226,917 | 257,247 | 372,200 | (114,953) |
| Transfer from Supplemental General Fund | <u>116,379</u> | <u>130,000</u> | <u>135,695</u> | <u>(5,695)</u> |
| Total Receipts | <u>344,795</u> | <u>387,247</u> | <u>\$ 507,895</u> | <u>\$ (120,648)</u> |
| Expenditures: | | | | |
| Instruction - | | | | |
| Other purchased services | 344,207 | 395,678 | \$ 500,000 | \$ (104,322) |
| Supplies | - | 90 | - | 90 |
| General Administration - | | | | |
| Certified salaries | 3,950 | 3,970 | 4,000 | (30) |
| Insurance | - | 92 | 275 | (183) |
| Social Security | 270 | 293 | 35 | 258 |
| Other employee benefits | 30 | 22 | - | 22 |
| Student Transportation Services - | | | | |
| Non-certified salaries | 7,931 | - | 15,000 | (15,000) |
| Social Security | 611 | - | 1,200 | (1,200) |
| Other employee benefits | 273 | - | 500 | (500) |
| Other purchased services | 98 | - | - | - |
| Purchased property services | 642 | - | 1,000 | (1,000) |
| Supplies | <u>1,082</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>359,094</u> | <u>400,145</u> | <u>\$ 522,010</u> | <u>\$ (121,865)</u> |
| Receipts Over (Under) Expenditures | (14,299) | (12,898) | | |
| Unencumbered Cash, Beginning | <u>241,439</u> | <u>227,140</u> | | |
| Unencumbered Cash, Ending | <u>\$ 227,140</u> | <u>\$ 214,242</u> | | |

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

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|---|----------------|------------|------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| State aid | \$ 7,418 | \$ 769 | \$ 18,000 | \$ (17,231) |
| Miscellaneous revenue | - | 652 | - | 652 |
| Carl Perkins aid | - | - | - | - |
| Transfer from General Fund | 130,000 | - | 125,000 | (125,000) |
| Transfer from Supplemental General Fund | 105,000 | 180,000 | 160,000 | 20,000 |
| Total Receipts | 242,418 | 181,421 | \$ 303,000 | \$ (121,579) |
| Expenditures: | | | | |
| Instruction - | | | | |
| Certified salaries | 178,108 | 132,712 | \$ 183,000 | \$ (50,288) |
| Insurance | 20,808 | 23,460 | 22,000 | 1,460 |
| Social Security | 12,315 | 9,998 | 14,000 | (4,002) |
| Other employee benefits | 765 | 942 | 300 | 642 |
| Other purchased services | 2,950 | 751 | 3,500 | (2,749) |
| Supplies | 10,354 | 11,564 | 15,000 | (3,436) |
| Property and equipment | 846 | 80 | 1,500 | (1,420) |
| Instructional Support Staff - | | | | |
| Other purchased services | 2,977 | 744 | 7,500 | (6,756) |
| Operations and Maintenance - | | | | |
| Purchased property services | 70 | 280 | - | 280 |
| Student Transportation Services - | | | | |
| Non-certified salaries | 8,720 | 1,059 | 20,000 | (18,941) |
| Social Security | 667 | 81 | 2,000 | (1,919) |
| Other employee benefits | 363 | 1 | - | 1 |
| Purchased property services | 241 | - | 3,500 | (3,500) |
| Supplies | 1,534 | 182 | 1,000 | (818) |
| Total Expenditures | 240,718 | 181,854 | \$ 273,300 | \$ (91,446) |
| Receipts Over (Under) Expenditures | 1,700 | (433) | | |
| Unencumbered Cash, Beginning | 122,941 | 124,641 | | |
| Unencumbered Cash, Ending | \$ 124,641 | \$ 124,208 | | |

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

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | | <u>2019</u> | | |
|------------------------------------|----------------|----------------|-------------------|--------------------|
| | <u>2018</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> |
| | <u>Actual</u> | | | <u>Over</u> |
| | | | | <u>(Under)</u> |
| Receipts: | | | | |
| State aid | \$ 196,572 | \$ 177,808 | \$ 274,611 | \$ (96,803) |
| Expenditures: | | | | |
| Employee Benefits - | | | | |
| Instruction | 131,297 | 120,591 | \$ 183,422 | \$ (62,831) |
| Student Support Services | 5,220 | 4,473 | 7,292 | (2,819) |
| Instruction Support Staff | 6,467 | 5,841 | 9,034 | (3,193) |
| General Administration | 5,067 | 8,851 | 7,079 | 1,772 |
| School Administration | 24,199 | 15,291 | 33,806 | (18,515) |
| Other Support Services | 4,689 | 5,947 | 6,551 | (604) |
| Operations and Maintenance | 9,620 | 8,471 | 13,439 | (4,968) |
| Student Transportation Services | 847 | 522 | 1,183 | (661) |
| Food Service Operation | 9,166 | 7,821 | 12,805 | (4,984) |
| Total Expenditures | <u>196,572</u> | <u>177,808</u> | <u>\$ 274,611</u> | <u>\$ (96,803)</u> |
| Receipts Over (Under) Expenditures | - | - | | |
| Unencumbered Cash, Beginning | - | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | | |

Unified School District Number 311
 Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|--------------------------------------|-----------------|-----------------|------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 37,358 | \$ 37,606 | \$ 36,990 | \$ 616 |
| Delinquent tax | 1,059 | 880 | 568 | 312 |
| Motor vehicle tax | 3,757 | 3,763 | 3,877 | (114) |
| Recreational vehicle tax | 54 | 61 | 62 | (1) |
| Commercial vehicle tax | 49 | 86 | 75 | 11 |
| Total Receipts | <u>42,277</u> | <u>42,396</u> | <u>\$ 41,572</u> | <u>\$ 824</u> |
| Expenditures: | | | | |
| Recreation Commission appropriations | <u>43,500</u> | <u>43,500</u> | <u>\$ 43,500</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | (1,223) | (1,104) | | |
| Unencumbered Cash, Beginning | <u>4,840</u> | <u>3,617</u> | | |
| Unencumbered Cash, Ending | <u>\$ 3,617</u> | <u>\$ 2,513</u> | | |

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

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|---|------------------------------|------------------------------|
| Receipts: | | |
| Transfer from General Fund | \$ - | \$ - |
| Expenditures: | | |
| Outgoing Transfers - Supplemental General Fund | <u>-</u> | <u>-</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>271,010</u> | <u>271,010</u> |
| Unencumbered Cash, Ending | <u>\$ 271,010</u> | <u>\$ 271,010</u> |

Unified School District Number 311
 Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| State aid | \$ - | \$ 4,800 |
| Miscellaneous reimbursements | - | 70,470 |
| | <hr/> | <hr/> |
| Total Receipts | - | 75,270 |
| | <hr/> | <hr/> |
| Expenditures: | | |
| Supplies | - | 23,404 |
| | <hr/> | <hr/> |
| Total Expenditures | - | 23,404 |
| | <hr/> | <hr/> |
| Receipts Over (Under) Expenditures | - | 51,866 |
| Unencumbered Cash, Beginning | <hr/> 10,000 | <hr/> 10,000 |
| Unencumbered Cash, Ending | <u>\$ 10,000</u> | <u>\$ 61,866</u> |

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

SPECIAL PURPOSE FUND

OWLS GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Grants | \$ - | \$ - |
| Expenditures: | | |
| Instruction - Supplies | <u>-</u> | <u>-</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>1,067</u> | <u>1,067</u> |
| Unencumbered Cash, Ending | <u>\$ 1,067</u> | <u>\$ 1,067</u> |

Unified School District Number 311
 Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

PRE-K GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Grants | \$ 19,844 | \$ 29,577 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 10,933 | 25,005 |
| Non-certified salaries | - | 9,319 |
| Social Security | 896 | 2,650 |
| Other employee benefits | 11 | 33 |
| Other purchased services | 780 | 50 |
| Purchased professional services | - | 280 |
| Supplies | 3,224 | 1,987 |
| Property and equipment | 4,000 | 995 |
| Total Expenditures | <u>19,844</u> | <u>40,319</u> |
| Receipts Over (Under) Expenditures | - | (10,742) |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ (10,742)</u> |

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

SPECIAL PURPOSE FUND

SMALL RURAL SCHOOLS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Federal aid | \$ 26,959 | \$ 18,451 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 16,121 | 5,811 |
| Non-certified salaries | 8,936 | 9,806 |
| Social Security | 1,879 | 803 |
| Other employee benefits | 23 | 10 |
| Supplies | - | 1,906 |
| Other | - | 115 |
| Total Expenditures | <u>26,959</u> | <u>18,451</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> |

Unified School District Number 311
 Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Student fees and materials | \$ 26,302 | \$ 29,685 |
| Miscellaneous revenue | <u>1,930</u> | <u>2,266</u> |
| Total Receipts | <u>28,232</u> | <u>31,951</u> |
| Expenditures: | | |
| Instruction - | | |
| Textbooks | 7,614 | 18,689 |
| Instruction Support Staff - | | |
| Supplies | <u>32,156</u> | <u>22,988</u> |
| Total Expenditures | <u>39,770</u> | <u>41,677</u> |
| Receipts Over (Under) Expenditures | (11,538) | (9,726) |
| Unencumbered Cash, Beginning | <u>77,505</u> | <u>65,967</u> |
| Unencumbered Cash, Ending | <u>\$ 65,967</u> | <u>\$ 56,241</u> |

Unified School District Number 311
 Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Federal aid | \$ 45,995 | \$ 58,876 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 43,272 | 48,866 |
| Non-certified salaries | - | - |
| Insurance | - | 5,323 |
| Social Security | 2,690 | 4,298 |
| Other employee benefits | 33 | 52 |
| Supplies | - | 337 |
| Total Expenditures | <u>45,995</u> | <u>58,876</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | - | - |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> |

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

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018 Actual</u> | <u>2019 Actual</u> |
|------------------------------------|------------------------|------------------------|
| Receipts: | | |
| Federal aid | \$ 12,393 | \$ 9,971 |
| Expenditures: | | |
| Instruction - | | |
| Certified salaries | 11,782 | 9,971 |
| Social Security | 604 | - |
| Other employee benefits | 7 | - |
| Total Expenditures | <u>12,393</u> | <u>9,971</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> |

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

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | <u>2018</u> <u>Actual</u> | <u>2019</u> <u>Actual</u> |
|------------------------------------|------------------------------|------------------------------|
| Receipts: | | |
| Federal aid | \$ 926 | \$ - |
| Expenditures: | | |
| Instruction - Supplies | <u>926</u> | <u>-</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> |

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

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|------------------------------------|------------------------|----------------|-------------------|--------------------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| Taxes and Shared Revenue - | | | | |
| Ad valorem property | \$ 100,308 | \$ 102,266 | \$ 2,604 | \$ 99,662 |
| Delinquent tax | 2,933 | 2,408 | - | 2,408 |
| Motor vehicle tax | 9,909 | 10,238 | 10,544 | (306) |
| Recreational vehicle tax | 140 | 167 | 167 | - |
| Commercial vehicle tax | 111 | 232 | 206 | 26 |
| State aid | 27,123 | 33,397 | 33,397 | - |
| Total Receipts | 140,524 | 148,708 | \$ 46,918 | \$ 101,790 |
| Expenditures: | | | | |
| Interest | 22,755 | 19,156 | \$ 19,156 | \$ - |
| Principal | 120,000 | 120,000 | 120,000 | - |
| Total Expenditures | 142,755 | 139,156 | \$ 139,156 | \$ - |
| Receipts Over (Under) Expenditures | (2,231) | 9,552 | | |
| Unencumbered Cash, Beginning | 253,991 | 251,760 | | |
| Unencumbered Cash, Ending | \$ 251,760 | \$ 261,312 | | |

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

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2019

| | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|----------------------------------|-----------------------------------|------------------|----------------------|--------------------------------|
| Student Organizations: | | | | |
| Middle School - | | | | |
| Cheerleaders | \$ 39 | \$ 239 | \$ 225 | \$ 53 |
| Girls Basketball | 244 | 741 | 718 | 267 |
| Volleyball | 25 | - | - | 25 |
| Track | 219 | - | - | 219 |
| Stuco | 2,354 | 979 | 2,096 | 1,237 |
| Subtotal Middle School | <u>2,881</u> | <u>1,959</u> | <u>3,039</u> | <u>1,801</u> |
| High School - | | | | |
| Boys BB Student account | 3,473 | 5,540 | 8,399 | 614 |
| Girls BB Student account | - | 3,522 | 3,522 | - |
| Football Student account | 411 | 1,243 | 1,641 | 13 |
| Track Student account | 4,772 | 2,595 | 2,500 | 4,867 |
| Volleyball Student account | 3,674 | 2,277 | 1,283 | 4,668 |
| Music Student account | 990 | 2,570 | 1,495 | 2,065 |
| Cheerleaders | 2,663 | 4,775 | 3,823 | 3,615 |
| Drama/Play | 2,004 | 1,981 | 2,302 | 1,683 |
| Entrepreneurial class | 1,043 | 985 | 849 | 1,179 |
| FFA Student account | 3,160 | 19,882 | 23,042 | - |
| Forensics/Speech Student account | 1,510 | 67 | - | 1,577 |
| German exchange | 154 | - | - | 154 |
| Marine Biology | - | 10,298 | 10,298 | - |
| Stuco | 508 | 62 | 498 | 72 |
| Class of 2015 | 475 | - | 475 | - |
| Class of 2016 | 692 | - | 692 | - |
| Class of 2018 | 259 | - | 259 | - |
| Class of 2019 | 46 | - | - | 46 |
| Class of 2020 | 1,200 | 2,137 | 2,635 | 702 |
| Class of 2021 | 5 | 872 | - | 877 |
| Class of 2023 | - | 692 | - | 692 |
| Quiz Bowl Club | 204 | - | - | 204 |
| Bulldog Buddies | - | 3,759 | 2,778 | 981 |
| National Honor Society | 23 | - | - | 23 |
| Subtotal High School | <u>27,266</u> | <u>63,257</u> | <u>66,491</u> | <u>24,032</u> |
| Total Student Organization Funds | <u>30,147</u> | <u>65,216</u> | <u>69,530</u> | <u>25,833</u> |
| Sales Tax: | | | | |
| Sales Tax - Middle School | 3 | 56 | 56 | 3 |
| Sales Tax - High School | - | 4,015 | 4,015 | - |
| Total Sales Tax | <u>3</u> | <u>4,071</u> | <u>4,071</u> | <u>3</u> |
| Total Agency Funds | <u>\$ 30,150</u> | <u>\$ 69,287</u> | <u>\$ 73,601</u> | <u>\$ 25,836</u> |

Unified School District Number 311
 Pretty Prairie, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2019

| | <u>Beginning Unencumbered Cash Balance</u> | <u>Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|----------------------------------|--|-----------------|---------------------|---|--|--------------------------------|
| Gate Receipts: | | | | | | |
| High School Athletics | \$ 131 | \$ 9,751 | \$ 4,890 | \$ 4,992 | \$ - | \$ 4,992 |
| School Projects: | | | | | | |
| Grade School | | | | | | |
| Student activity | 2,393 | 2,272 | 1,727 | 2,938 | - | 2,938 |
| Box tops | - | 913 | - | 913 | - | 913 |
| Yearbooks | - | 656 | 596 | 60 | - | 60 |
| RIF | 80 | 387 | 319 | 148 | - | 148 |
| Library | 3,437 | 621 | 2,442 | 1,616 | - | 1,616 |
| Middle School | | | | | | |
| Band students | 540 | 320 | - | 860 | - | 860 |
| Student activities | 216 | 691 | 65 | 842 | - | 842 |
| Yearbook | 656 | 1,256 | 1,912 | - | - | - |
| High School | | | | | | |
| Athletics student accounts | 10,585 | 5,046 | 5,982 | 9,649 | - | 9,649 |
| Library fund | 391 | - | - | 391 | - | 391 |
| Antidrug project | 270 | - | - | 270 | - | 270 |
| Concessions | - | 23,287 | 20,323 | 2,964 | - | 2,964 |
| Student benefits/vending machine | 5,832 | 2,254 | 7,476 | 610 | - | 610 |
| Total School Projects | 24,400 | 37,703 | 40,842 | 21,261 | - | 21,261 |
| Total District Activity Funds | \$ 24,531 | \$ 47,454 | \$ 45,732 | \$ 26,253 | \$ - | \$ 26,253 |

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

RELATED MUNICIPAL ENTITY

RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

| | 2018 Actual | 2019 | | Variance Over (Under) |
|------------------------------------|------------------|------------------|------------------|-----------------------------|
| | | Actual | Budget | |
| Receipts: | | | | |
| USD #311 Pretty Prairie | \$ 43,500 | \$ 43,500 | \$ 39,867 | \$ 3,633 |
| Participation fees | 1,960 | 2,220 | 2,000 | 220 |
| Interest on idle funds | 5 | 13 | 5 | 8 |
| Total Receipts | <u>45,465</u> | <u>45,733</u> | <u>\$ 41,872</u> | <u>\$ 3,861</u> |
| Expenditures: | | | | |
| Baseball | 15,107 | 7,306 | \$ 16,475 | \$ (9,169) |
| Basketball | 2,648 | 2,461 | 4,775 | (2,314) |
| Insurance | 1,380 | 1,401 | 1,500 | (99) |
| Community events | - | 3,000 | - | 3,000 |
| Community improvements | - | 297 | - | 297 |
| Golf | 6,500 | 8,000 | 6,500 | 1,500 |
| Gold course maintenance | - | 8,500 | 7,500 | 1,000 |
| Civic theater support | - | - | 3,000 | (3,000) |
| July 4th Celebration | 3,000 | - | 3,000 | (3,000) |
| Trips | 1,950 | - | 2,000 | (2,000) |
| Library support | 3,000 | 3,000 | 3,000 | - |
| Scholarship support | 450 | 4,197 | 1,500 | 2,697 |
| Utilities | - | 406 | - | 406 |
| Publications | 42 | - | 50 | (50) |
| Miscellaneous | 3,056 | 15 | 5,000 | (4,985) |
| New Programs / Projects | 4,025 | 293 | 15,000 | (14,707) |
| Total Expenditures | <u>41,158</u> | <u>38,876</u> | <u>\$ 69,300</u> | <u>\$ (30,424)</u> |
| Receipts Over (Under) Expenditures | 4,307 | 6,857 | | |
| Unencumbered Cash, Beginning | <u>33,036</u> | <u>37,343</u> | | |
| Unencumbered Cash, Ending | <u>\$ 37,343</u> | <u>\$ 44,200</u> | | |