

UNIFIED SCHOOL DISTRICT NO. 351
Macksville, Kansas

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2020

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 351
Macksville, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 351, Macksville, Kansas, a municipality, as of and for the year ended June 30, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; 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 No. 351, Macksville, 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 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 Unified School District No. 351, Macksville, Kansas as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 351, Macksville, Kansas as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

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, summary of receipts and disbursements-agency funds and schedule of 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. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor 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 Unified School District No. 351, Macksville, Kansas as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated November 15, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2020 (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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

November 19, 2020

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.92	\$ 0.00
Supplemental General Fund	141,819.65	0.00
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	0.00	0.00
At-Risk Fund	30,000.00	0.00
Bilingual Education Fund	9,065.35	0.00
Capital Outlay Fund	220,424.09	0.00
Driver Training Fund	23,361.57	0.00
Food Service Fund	40,043.34	0.00
Professional Development Fund	17,266.35	0.00
Special Education Fund	260,504.53	0.00
Career & Postsecondary Education Fund	0.00	0.00
Gifts and Grants Fund	0.00	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	111,598.05	0.00
Textbook Rental Fund	41,637.45	0.00
Recreation Commission Fund	0.00	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
ESSER-CARES Grant Fund	0.00	0.00
District Activity Funds	20,117.49	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 915,838.79</u>	<u>\$ 0.00</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,604,293.52	\$ 2,604,293.50	\$ 0.94	\$ 11,581.61	\$ 11,582.55
713,536.04	721,532.01	133,823.68	1,159.97	134,983.65
40,683.14	40,683.14	0.00	0.00	0.00
400,057.00	430,057.00	0.00	0.00	0.00
36,109.90	45,175.25	0.00	0.00	0.00
180,472.72	217,032.61	183,864.20	306,606.75	490,470.95
1,820.00	0.00	25,181.57	0.00	25,181.57
214,508.70	214,392.15	40,159.89	0.00	40,159.89
419.00	2,497.84	15,187.51	0.00	15,187.51
344,150.00	405,276.71	199,377.82	0.00	199,377.82
7,268.15	7,268.15	0.00	0.00	0.00
5,165.00	5,165.00	0.00	0.00	0.00
298,624.68	298,624.68	0.00	0.00	0.00
0.00	0.00	111,598.05	0.00	111,598.05
12,125.00	11,266.47	42,495.98	0.00	42,495.98
43,753.17	43,753.17	0.00	0.00	0.00
47,792.00	47,792.00	0.00	0.00	0.00
10,982.00	10,982.00	0.00	0.00	0.00
11,731.00	11,731.00	0.00	0.00	0.00
24,518.00	24,518.00	0.00	0.00	0.00
1,765.00	1,765.00	0.00	0.00	0.00
39,124.85	41,161.86	18,080.48	0.00	18,080.48
<u>\$ 5,038,898.87</u>	<u>\$ 5,184,967.54</u>	<u>\$ 769,770.12</u>	<u>\$ 319,348.33</u>	<u>\$ 1,089,118.45</u>

Checking Account	\$ 5,341.79
NOW Accounts	605,850.25
Certificates of Deposits	<u>500,000.00</u>
Total Cash	1,111,192.04
Agency Funds per Schedule 3	<u>(22,073.59)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,089,118.45</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
NOTES TO THE FINANCIAL STATEMENT
June 30, 2020

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 351, Macksville, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 351 (the municipality) and does not include any of its 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.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District 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 KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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 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 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.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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 the 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 project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title IV Fund
Contingency Reserve Fund	REAP Grant Fund
Textbook Rental Fund	ESSER-CARES Grant Fund
Title I Fund	District Activity Funds
Title II-A Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

The purchase of vehicles made by the District was not awarded to the lowest responsible bidder, in violation of K.S.A. 72-1151.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

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 investments 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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2020.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2020 the District's carrying amount of deposits was \$1,111,192.04 and the bank balance was \$1,197,029.25. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$255,641.01 was covered by federal depository insurance, and \$941,388.24 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$93,646.00 subsequent to June 30, 2020 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2020, the statutory limit for the District was \$5,957,870.24. The outstanding debt principal represents .01% of the District valuation.

Note 7 - LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Capital leases payable:				
Avaya Telecom Telephone	6.852%	6/01/2017	\$ 13,335.54	6/01/2022
Total contractual indebtedness				

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

	06/30/2021	06/30/2022	Total
Principal:			
Capital leases payable	\$ 2,858.97	\$ 2,792.96	\$ 5,651.93
Total principal	2,858.97	2,792.96	5,651.93
Interest:			
Capital leases payable	298.59	101.47	400.06
Total interest	298.59	101.47	400.06
Total principal and interest	\$ 3,157.56	\$ 2,894.43	\$ 6,051.99

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>\$ 8,106.47</u>	<u>\$ 0.00</u>	<u>\$ 2,454.54</u>	<u>\$ 5,651.93</u>	<u>\$ 439.89</u>
<u><u>\$ 8,106.47</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 2,454.54</u></u>	<u><u>\$ 5,651.93</u></u>	<u><u>\$ 439.89</u></u>

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Pre-School Aged At-Risk	K.S.A. 72-5167	\$ 40,683.14
General	At-Risk	K.S.A. 72-5167	303,821.00
General	Bilingual Education	K.S.A. 72-5167	22,495.90
General	Food Service	K.S.A. 72-5167	22,753.31
General	Special Education	K.S.A. 72-5167	339,629.00
General	Career & Postsecondary Education	K.S.A. 72-5167	5,166.15
Supplemental General	At-Risk	K.S.A. 72-5143	66,178.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	11,301.00
Supplemental General	Food Service	K.S.A. 72-5143	53,910.43
Supplemental General	Special Education	K.S.A. 72-5143	4,521.00

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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, 2020.

Compensated Absences. The District grants all full-time twelve month employees vacation days. Accrued vacation time is paid to these employees in the event of termination. These days are non-accumulative past June 30, therefore, there is no potential liability for vacation leave as of June 30, 2020.

At the beginning of the school year, each employee will be credited with twelve days of sick leave, the unused portion of which shall accumulate from year to year with a maximum of sixty days accumulation. The employee may use all or any portion of his/her leave for personal illness or disability. Accumulated sick days are not paid in the event of termination, therefore, there is no potential liability for sick leave as of June 30, 2020.

Note 10 - 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 at 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.

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

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

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also 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.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$298,624.68 and \$199,506.65 respectively, for the fiscal year ended June 30, 2020 and 2019.

Net Pension Liability. At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,842,044. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since 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.

Note 11 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for copiers which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2020 rent expenditures were \$15,579.70. These expenditures were made from the General Fund.

The District has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ended June 30, 2020 rent expenditures were \$746.55. These expenditures were made from the General Fund.

Note 14 - CORONAVIRUS (COVID-19)

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. On March 12, 2020, Kansas Governor Laura Kelly issued Executive Order No. 20-07 which required school buildings or facilities to close and cease in-person instruction. On March 27, 2020 the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress and signed into law by the President to provide economic assistance to individuals, business and municipalities affected by the pandemic. In response to the CARES Act, Kansas Governor Laura Kelly formed the Strengthening People and Revitalizing (SPARK) Taskforce to oversee the statewide distribution of significant CARES Act funding. On June 16, 2020 the State Finance Council approved the SPARK Taskforce's proposal to distribute money to the various counties to help address the health and economic challenges inflicted by COVID-19 based on the county's population and impact from COVID-19. To ensure that all educational and municipal entities within counties receive Coronavirus Relief Funds the SPARK Taskforce directed counties to allocate and share Coronavirus Relief Funds with public educational and municipal entities within their counties to help meet their respective health and economic challenges.

The extent to which COVID-19 may impact the District will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statement specific to this issue.

Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 19, 2020 and does not believe any events have occurred which affect the financial statement as presented except for the ongoing concern regarding the novel strain of coronavirus (COVID-19) as discussed in Note 14 above.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,567,557.00	\$ (209,379.00)
Supplemental General Fund	788,739.00	(50,142.00)
Special Purpose Funds:		
Pre-School Aged At-Risk Fund	45,000.00	XXXXXXXXXX
At-Risk Fund	430,057.00	XXXXXXXXXX
Bilingual Education Fund	107,617.00	XXXXXXXXXX
Capital Outlay Fund	416,069.00	XXXXXXXXXX
Driver Training Fund	25,441.00	XXXXXXXXXX
Food Service Fund	257,967.00	XXXXXXXXXX
Professional Development Fund	19,733.00	XXXXXXXXXX
Special Education Fund	625,810.00	XXXXXXXXXX
Career & Postsecondary Education Fund	13,090.00	XXXXXXXXXX
KPERs Special Retirement Fund	370,003.00	XXXXXXXXXX
Recreation Commission Fund	46,400.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 246,115.50	\$ 2,604,293.50	\$ 2,604,293.50	\$ 0.00
0.00	738,597.00	721,532.01	(17,064.99)
0.00	45,000.00	40,683.14	(4,316.86)
0.00	430,057.00	430,057.00	0.00
0.00	107,617.00	45,175.25	(62,441.75)
0.00	416,069.00	217,032.61	(199,036.39)
0.00	25,441.00	0.00	(25,441.00)
0.00	257,967.00	214,392.15	(43,574.85)
0.00	19,733.00	2,497.84	(17,235.16)
0.00	625,810.00	405,276.71	(220,533.29)
0.00	13,090.00	7,268.15	(5,821.85)
0.00	370,003.00	298,624.68	(71,378.32)
0.00	46,400.00	43,753.17	(2,646.83)

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 12,499.39	\$ 10,176.02	\$ 15,000.00	\$ (4,823.98)
Local Sources:				
Reimbursements	234,651.97	246,115.50	0.00	246,115.50
State Aid:				
General State Aid	2,031,196.00	2,085,852.00	2,228,862.00	(143,010.00)
Special Education Aid	269,121.00	262,150.00	323,695.00	(61,545.00)
Total Receipts	<u>2,547,468.36</u>	<u>2,604,293.52</u>	<u>\$ 2,567,557.00</u>	<u>\$ 36,736.52</u>
Expenditures				
Instruction:				
Salaries	943,997.80	946,978.31	920,000.00	26,978.31
Employee Benefits	77,097.89	87,225.53	78,000.00	9,225.53
Purchased Professional Services	29,237.69	2,782.37	2,762.00	20.37
Other Purchased Services	64,114.51	42,269.02	75,000.00	(32,730.98)
Supplies	57,302.85	44,992.33	65,000.00	(20,007.67)
Other	6,671.00	6,028.99	7,000.00	(971.01)
Student Support Services:				
Salaries	13,017.80	11,754.94	14,500.00	(2,745.06)
Employee Benefits	2,136.80	2,350.39	2,500.00	(149.61)
Purchased Professional Services	0.00	0.00	750.00	(750.00)
Supplies	927.87	1,649.15	3,000.00	(1,350.85)
Other	3,635.55	1,198.08	0.00	1,198.08
Instructional Support Staff:				
Salaries	37,867.20	20,000.00	40,000.00	(20,000.00)
Employee Benefits	2,943.94	1,471.45	3,550.00	(2,078.55)
General Administration:				
Salaries	6,326.38	9,531.55	10,000.00	(468.45)
Employee Benefits	1,956.94	3,961.49	2,200.00	1,761.49
Purchased Professional Services	21,315.45	21,057.69	25,000.00	(3,942.31)
Other Purchased Services	14,896.06	12,546.41	14,000.00	(1,453.59)
Supplies	1,652.93	2,641.81	2,000.00	641.81
Property (Equip & Furn)	3,499.90	0.00	0.00	0.00
Other	5,548.45	11,262.87	6,000.00	5,262.87

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	129,457.82	134,309.70	135,000.00	(690.30)
Employee Benefits	11,622.94	13,600.68	12,000.00	1,600.68
Other Purchased Services	6,552.28	6,318.26	7,000.00	(681.74)
Supplies	4,226.99	5,482.35	4,500.00	982.35
Other	694.02	474.32	700.00	(225.68)
Operations & Maintenance:				
Salaries	152,353.65	164,426.64	155,000.00	9,426.64
Employee Benefits	12,558.36	14,229.34	13,400.00	829.34
Purchased Property Services	51,653.53	69,098.10	14,500.00	54,598.10
Other Purchased Services	1,648.41	47,327.39	0.00	47,327.39
Supplies	0.00	226.01	3,500.00	(3,273.99)
Other	1,774.18	1,274.17	1,000.00	274.17
Vehicle Operating Services:				
Salaries	109,324.44	108,513.57	111,000.00	(2,486.43)
Employee Benefits	9,378.32	10,161.59	10,500.00	(338.41)
Other Purchased Services	12,682.00	13,773.00	15,000.00	(1,227.00)
Supplies	32,317.48	23,069.93	35,000.00	(11,930.07)
Vehicle Maintenance Services:				
Purchased Professional Services	13,407.51	15,151.98	15,000.00	151.98
Supplies	7,776.29	9,714.31	8,000.00	1,714.31
Other	4,005.28	2,891.28	5,000.00	(2,108.72)
Operating Transfers:				
To Preschool-Aged At-Risk	39,457.77	40,683.14	45,000.00	(4,316.86)
To At-Risk	246,160.38	303,821.00	300,000.00	3,821.00
To Bilingual	63,199.27	22,495.90	65,000.00	(42,504.10)
To Food Service	10,827.87	22,753.31	0.00	22,753.31
To Special Education	319,121.00	339,629.00	323,695.00	15,934.00
To Career & Postsecondary Ed	6,045.17	5,166.15	11,090.00	(5,923.85)
To Textbook Rental	10,000.00	0.00	5,410.00	(5,410.00)
Adjustment to Comply with Legal Max			(209,379.00)	209,379.00
Legal General Fund Budget	2,550,391.97	2,604,293.50	2,358,178.00	246,115.50
Adjustment for Qualifying Budget Credits			246,115.50	(246,115.50)
Total Expenditures	2,550,391.97	2,604,293.50	\$ 2,604,293.50	\$ 0.00

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 GENERAL FUND (Cont'd.)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	(2,923.61)	0.02		
Unencumbered Cash, Beginning	<u>2,924.53</u>	<u>0.92</u>		
Unencumbered Cash, Ending	<u>\$ 0.92</u>	<u>\$ 0.94</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 596,305.92	\$ 671,103.64	\$ 606,981.00	\$ 64,122.64
Delinquent Tax	8,358.89	8,714.16	9,305.00	(590.84)
Motor Veh./16-20M Veh. Tax	34,509.37	31,933.13	28,803.00	3,130.13
Recreational Vehicle Tax	484.28	550.77	379.00	171.77
Commercial Vehicle Tax	1,863.64	1,234.34	1,451.00	(216.66)
Total Receipts	<u>641,522.10</u>	<u>713,536.04</u>	<u>\$ 646,919.00</u>	<u>\$ 66,617.04</u>
Expenditures				
Instruction:				
Salaries	23,334.02	37,535.00	20,000.00	17,535.00
Employee Benefits	1,760.24	97,803.83	116,520.00	(18,716.17)
Supplies	37,643.52	52,060.62	0.00	52,060.62
General Administration:				
Salaries	185,982.53	207,332.09	192,000.00	15,332.09
Employee Benefits	64,077.26	70,553.39	71,500.00	(946.61)
Other	5,970.16	6,936.44	0.00	6,936.44
Operations & Maintenance:				
Other Purchased Services	43,940.00	0.00	45,000.00	(45,000.00)
Supplies	122,620.39	110,661.76	130,000.00	(19,338.24)
Other	3,080.70	2,738.45	3,500.00	(761.55)
Operating Transfers:				
To At-Risk	121,491.62	66,178.00	80,057.00	(13,879.00)
To Bilingual Education	18,883.80	11,301.00	28,552.00	(17,251.00)
To Food Service	50,585.23	53,910.43	60,000.00	(6,089.57)
To Special Education	45,000.00	4,521.00	41,610.00	(37,089.00)
Adjustment to Comply with Legal Max			(50,142.00)	50,142.00
Legal Supplemental General Fund Budget	<u>724,369.47</u>	<u>721,532.01</u>	<u>\$ 738,597.00</u>	<u>\$ (17,064.99)</u>
Receipts Over (Under) Expenditures	(82,847.37)	(7,995.97)		
Unencumbered Cash, Beginning	<u>224,667.02</u>	<u>141,819.65</u>		
Unencumbered Cash, Ending	<u>\$ 141,819.65</u>	<u>\$ 133,823.68</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 PRE-SCHOOL AGED AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 39,457.77	\$ 40,683.14	\$ 45,000.00	\$ (4,316.86)
Total Receipts	<u>39,457.77</u>	<u>40,683.14</u>	<u>\$ 45,000.00</u>	<u>\$ (4,316.86)</u>
Expenditures				
Instruction:				
Salaries	36,651.46	37,788.79	35,000.00	2,788.79
Employee Benefits	2,806.31	2,894.35	7,550.00	(4,655.65)
Supplies	<u>0.00</u>	<u>0.00</u>	<u>2,450.00</u>	<u>(2,450.00)</u>
Total Expenditures	<u>39,457.77</u>	<u>40,683.14</u>	<u>\$ 45,000.00</u>	<u>\$ (4,316.86)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 18,143.00	\$ 30,058.00	\$ 20,000.00	\$ 10,058.00
Operating Transfers:				
From General	246,160.38	303,821.00	300,000.00	3,821.00
From Supplemental General	121,491.62	66,178.00	80,057.00	(13,879.00)
Total Receipts	<u>385,795.00</u>	<u>400,057.00</u>	<u>\$ 400,057.00</u>	<u>\$ 0.00</u>
Expenditures				
Instruction:				
Salaries	322,626.94	392,224.26	350,000.00	42,224.26
Employee Benefits	26,703.42	31,368.10	30,300.00	1,068.10
Student Support Services:				
Salaries	6,000.00	6,000.00	6,000.00	0.00
Employee Benefits	464.64	464.64	466.00	(1.36)
Purchased Professional Services	0.00	0.00	43,291.00	(43,291.00)
Total Expenditures	<u>355,795.00</u>	<u>430,057.00</u>	<u>\$ 430,057.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	30,000.00	(30,000.00)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>30,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 30,000.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 BILINGUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 4,569.00	\$ 2,313.00	\$ 5,000.00	\$ (2,687.00)
Operating Transfers:				
From General	63,199.27	22,495.90	65,000.00	(42,504.10)
From Supplemental General	<u>18,883.80</u>	<u>11,301.00</u>	<u>28,552.00</u>	<u>(17,251.00)</u>
Total Receipts	<u>86,652.07</u>	<u>36,109.90</u>	<u>\$ 98,552.00</u>	<u>\$ (62,442.10)</u>
Expenditures				
Instruction:				
Salaries	72,030.00	42,000.00	74,550.00	(32,550.00)
Employee Benefits	5,556.72	3,175.25	5,800.00	(2,624.75)
Other	<u>0.00</u>	<u>0.00</u>	<u>27,267.00</u>	<u>(27,267.00)</u>
Total Expenditures	<u>77,586.72</u>	<u>45,175.25</u>	<u>\$ 107,617.00</u>	<u>\$ (62,441.75)</u>
Receipts Over (Under) Expenditures	9,065.35	(9,065.35)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>9,065.35</u>		
Unencumbered Cash, Ending	<u>\$ 9,065.35</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 159,861.93	\$ 164,859.64	\$ 154,981.00	\$ 9,878.64
Delinquent Tax	2,217.10	2,333.83	2,495.00	(161.17)
Motor Veh./16-20M Veh. Tax	9,058.34	8,513.92	7,681.00	832.92
Recreational Vehicle Tax	127.22	137.41	101.00	36.41
Commercial Vehicle Tax	492.99	330.92	387.00	(56.08)
Local Sources:				
Other Receipts from Local Sources	<u>35,849.70</u>	<u>4,297.00</u>	<u>30,000.00</u>	<u>(25,703.00)</u>
Total Receipts	<u>207,607.28</u>	<u>180,472.72</u>	<u>\$ 195,645.00</u>	<u>\$ (15,172.28)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	14,925.35	0.00	125,000.00	(125,000.00)
Operations & Maintenance:				
Property (Equip & Furn)	377,146.22	27,183.61	166,069.00	(138,885.39)
Transportation:				
Property (Equip & Buses)	<u>0.00</u>	<u>189,849.00</u>	<u>125,000.00</u>	<u>64,849.00</u>
Total Expenditures	<u>392,071.57</u>	<u>217,032.61</u>	<u>\$ 416,069.00</u>	<u>\$ (199,036.39)</u>
Receipts Over (Under) Expenditures	(184,464.29)	(36,559.89)		
Unencumbered Cash, Beginning	<u>404,888.38</u>	<u>220,424.09</u>		
Unencumbered Cash, Ending	<u>\$ 220,424.09</u>	<u>\$ 183,864.20</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	\$ 2,352.00	\$ 1,820.00	\$ 2,080.00	\$ (260.00)
Total Receipts	<u>2,352.00</u>	<u>1,820.00</u>	<u>\$ 2,080.00</u>	<u>\$ (260.00)</u>
Expenditures				
Instruction:				
Salaries	2,748.54	0.00	2,845.00	(2,845.00)
Employee Benefits	213.01	0.00	225.00	(225.00)
Other	0.00	0.00	22,121.00	(22,121.00)
Vehicle Maintenance Services:				
Supplies	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>	<u>(250.00)</u>
Total Expenditures	<u>2,961.55</u>	<u>0.00</u>	<u>\$ 25,441.00</u>	<u>\$ (25,441.00)</u>
Receipts Over (Under) Expenditures	(609.55)	1,820.00		
Unencumbered Cash, Beginning	<u>23,971.12</u>	<u>23,361.57</u>		
Unencumbered Cash, Ending	<u>\$ 23,361.57</u>	<u>\$ 25,181.57</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 8,861.35	\$ 8,805.09	\$ 9,000.00	\$ (194.91)
Food Sales	51,843.72	35,936.17	49,880.00	(13,943.83)
Miscellaneous	50.00	384.89	1,000.00	(615.11)
State Aid:				
State Food Assistance	1,679.47	1,611.54	1,363.00	248.54
Federal Aid:				
Child Nutrition Program	100,497.23	91,107.27	96,681.00	(5,573.73)
Operating Transfers:				
From General	10,827.87	22,753.31	0.00	22,753.31
From Supplemental General	<u>50,585.23</u>	<u>53,910.43</u>	<u>60,000.00</u>	<u>(6,089.57)</u>
Total Receipts	<u>224,344.87</u>	<u>214,508.70</u>	<u>\$ 217,924.00</u>	<u>\$ (3,415.30)</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	1,919.87	1,467.12	2,000.00	(532.88)
Food Service Operation:				
Salaries	79,318.88	83,124.13	81,000.00	2,124.13
Employee Benefits	6,624.26	7,402.90	7,100.00	302.90
Food & Supplies	135,171.22	119,322.24	155,867.00	(36,544.76)
Other	<u>1,072.21</u>	<u>3,075.76</u>	<u>12,000.00</u>	<u>(8,924.24)</u>
Total Expenditures	<u>224,106.44</u>	<u>214,392.15</u>	<u>\$ 257,967.00</u>	<u>\$ (43,574.85)</u>
Receipts Over (Under) Expenditures	238.43	116.55		
Unencumbered Cash, Beginning	39,754.91	40,043.34		
Prior Year Cancelled Encumbrances	<u>50.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 40,043.34</u>	<u>\$ 40,159.89</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
Professional Development Aid	\$ 247.00	\$ 419.00	\$ 2,467.00	\$ (2,048.00)
Total Receipts	<u>247.00</u>	<u>419.00</u>	<u>\$ 2,467.00</u>	<u>\$ (2,048.00)</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	1,713.34	2,497.84	17,266.00	(14,768.16)
Other	<u>0.00</u>	<u>0.00</u>	<u>2,467.00</u>	<u>(2,467.00)</u>
Total Expenditures	<u>1,713.34</u>	<u>2,497.84</u>	<u>\$ 19,733.00</u>	<u>\$ (17,235.16)</u>
Receipts Over (Under) Expenditures	(1,466.34)	(2,078.84)		
Unencumbered Cash, Beginning	<u>18,732.69</u>	<u>17,266.35</u>		
Unencumbered Cash, Ending	<u>\$ 17,266.35</u>	<u>\$ 15,187.51</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 319,121.00	\$ 339,629.00	\$ 323,695.00	\$ 15,934.00
From Supplemental General	45,000.00	4,521.00	41,610.00	(37,089.00)
Total Receipts	<u>364,121.00</u>	<u>344,150.00</u>	<u>\$ 365,305.00</u>	<u>\$ (21,155.00)</u>
Expenditures				
Instruction:				
Other Purchased Services:				
Assessments	148,970.27	141,189.94	145,000.00	(3,810.06)
Flow-thru	269,121.00	260,226.30	317,055.00	(56,828.70)
Other	0.00	0.00	155,455.00	(155,455.00)
Vehicle Operating Services:				
Salaries	0.00	3,342.52	7,500.00	(4,157.48)
Employee Benefits	0.00	258.96	585.00	(326.04)
Supplies	143.70	258.99	215.00	43.99
Total Expenditures	<u>418,234.97</u>	<u>405,276.71</u>	<u>\$ 625,810.00</u>	<u>\$ (220,533.29)</u>
Receipts Over (Under) Expenditures	(54,113.97)	(61,126.71)		
Unencumbered Cash, Beginning	<u>314,618.50</u>	<u>260,504.53</u>		
Unencumbered Cash, Ending	<u>\$ 260,504.53</u>	<u>\$ 199,377.82</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 CAREER & POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 1,666.00	\$ 2,052.00	\$ 2,000.00	\$ 52.00
Federal Aid:				
Other Federal Grants Thru State	0.00	50.00	0.00	50.00
Operating Transfers:				
From General	<u>6,045.17</u>	<u>5,166.15</u>	<u>11,090.00</u>	<u>(5,923.85)</u>
Total Receipts	<u>7,711.17</u>	<u>7,268.15</u>	<u>\$ 13,090.00</u>	<u>\$ (5,821.85)</u>
Expenditures				
Instruction:				
Salaries	6,000.00	3,000.00	8,730.00	(5,730.00)
Employee Benefits	460.80	228.38	760.00	(531.62)
Purchased Professional Services	601.78	558.57	800.00	(241.43)
Purchased Property Services	0.00	0.00	800.00	(800.00)
Supplies	613.59	3,481.20	1,000.00	2,481.20
Other	<u>35.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>
Total Expenditures	<u>7,711.17</u>	<u>7,268.15</u>	<u>\$ 13,090.00</u>	<u>\$ (5,821.85)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 GIFTS AND GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Grants & Donations	\$ 346.00	\$ 1,000.00
State Aid:		
Safe & Secure Schools Grant	<u>4,337.00</u>	<u>4,165.00</u>
Total Receipts	<u>4,683.00</u>	<u>5,165.00</u>
Expenditures		
Instruction:		
Supplies	8,436.31	5,165.00
Property (Equip & Furn)	<u>4,337.00</u>	<u>0.00</u>
Total Expenditures	<u>12,773.31</u>	<u>5,165.00</u>
Receipts Over (Under) Expenditures	(8,090.31)	0.00
Unencumbered Cash, Beginning	<u>8,090.31</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 KPERS SPECIAL RETIREMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS Aid	\$ 199,506.65	\$ 298,624.68	\$ 370,003.00	\$ (71,378.32)
Total Receipts	<u>199,506.65</u>	<u>298,624.68</u>	<u>\$ 370,003.00</u>	<u>\$ (71,378.32)</u>
Expenditures				
Instruction:				
Employee Benefits	119,703.98	200,218.85	244,789.00	(44,570.15)
Student Support Services:				
Employee Benefits	5,985.20	2,334.77	3,413.00	(1,078.23)
Instructional Support Staff:				
Employee Benefits	0.00	2,629.99	6,660.00	(4,030.01)
General Administration:				
Employee Benefits	13,965.47	28,517.50	33,635.00	(5,117.50)
School Administration:				
Employee Benefits	25,935.86	17,661.68	22,479.00	(4,817.32)
Operations & Maintenance:				
Employee Benefits	11,970.40	21,622.05	25,809.00	(4,186.95)
Student Transportation Services:				
Employee Benefits	16,612.66	14,709.04	19,731.00	(5,021.96)
Food Service:				
Employee Benefits	<u>5,333.08</u>	<u>10,930.80</u>	<u>13,487.00</u>	<u>(2,556.20)</u>
Total Expenditures	<u>199,506.65</u>	<u>298,624.68</u>	<u>\$ 370,003.00</u>	<u>\$ (71,378.32)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>111,598.05</u>	<u>111,598.05</u>
Unencumbered Cash, Ending	<u><u>\$ 111,598.05</u></u>	<u><u>\$ 111,598.05</u></u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Local Sources:		
Fees (Rental)	\$ 11,681.00	\$ 12,125.00
Operating Transfers:		
From General	<u>10,000.00</u>	<u>0.00</u>
Total Receipts	<u>21,681.00</u>	<u>12,125.00</u>
Expenditures		
Instruction:		
Supplies	<u>22,471.81</u>	<u>11,266.47</u>
Total Expenditures	<u>22,471.81</u>	<u>11,266.47</u>
Receipts Over (Under) Expenditures	(790.81)	858.53
Unencumbered Cash, Beginning	<u>42,428.26</u>	<u>41,637.45</u>
Unencumbered Cash, Ending	<u><u>\$ 41,637.45</u></u>	<u><u>\$ 42,495.98</u></u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 RECREATION COMMISSION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 39,995.97	\$ 40,925.10	\$ 38,746.00	\$ 2,179.10
Delinquent Tax	554.05	583.25	624.00	(40.75)
Motor Veh./16-20M Veh. Tax	2,263.57	2,127.79	1,920.00	207.79
Recreational Vehicle Tax	31.75	34.34	25.00	9.34
Commercial Vehicle Tax	123.20	82.69	97.00	(14.31)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	5,000.00	(5,000.00)
Total Receipts	<u>42,968.54</u>	<u>43,753.17</u>	<u>\$ 46,412.00</u>	<u>\$ (2,658.83)</u>
Expenditures				
Community Service Operations	<u>42,968.54</u>	<u>43,753.17</u>	<u>46,400.00</u>	<u>(2,646.83)</u>
Total Expenditures	<u>42,968.54</u>	<u>43,753.17</u>	<u>\$ 46,400.00</u>	<u>\$ (2,646.83)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 45,961.00	\$ 47,792.00
Total Receipts	<u>45,961.00</u>	<u>47,792.00</u>
Expenditures		
Instruction:		
Salaries	42,646.03	44,114.35
Employee Benefits	2,867.64	3,677.65
Supplies	<u>447.33</u>	<u>0.00</u>
Total Expenditures	<u>45,961.00</u>	<u>47,792.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 TITLE II-A FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 9,063.00	\$ 10,982.00
Total Receipts	<u>9,063.00</u>	<u>10,982.00</u>
Expenditures		
Instruction:		
Salaries	9,051.38	10,982.00
Employee Benefits	<u>11.62</u>	<u>0.00</u>
Total Expenditures	<u>9,063.00</u>	<u>10,982.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 TITLE IV FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 11,956.00	\$ 11,731.00
Total Receipts	<u>11,956.00</u>	<u>11,731.00</u>
Expenditures		
Instruction:		
Salaries	8,898.37	7,957.74
Employee Benefits	622.63	367.92
Supplies	0.00	519.75
Other	2,240.00	2,885.59
Instructional Support Staff:		
Other	<u>195.00</u>	<u>0.00</u>
Total Expenditures	<u>11,956.00</u>	<u>11,731.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 REAP GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 20,482.00	\$ 24,518.00
Total Receipts	<u>20,482.00</u>	<u>24,518.00</u>
Expenditures		
Instruction:		
Supplies	<u>20,482.00</u>	<u>24,518.00</u>
Total Expenditures	<u>20,482.00</u>	<u>24,518.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
 ESSER-CARES GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u>	<u>2020</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 1,765.00
Total Receipts	<u>0.00</u>	<u>1,765.00</u>
Expenditures		
Instruction:		
Supplies	<u>0.00</u>	<u>1,765.00</u>
Total Expenditures	<u>0.00</u>	<u>1,765.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Class of 2019	\$ 1,490.82	\$ 0.00	\$ 1,490.82	\$ 0.00
Class of 2020	2,253.93	19.60	1,268.32	1,005.21
Class of 2021	2,022.77	9,687.02	5,704.94	6,004.85
Class of 2022	172.16	1,700.00	0.00	1,872.16
Class of 2023	0.00	446.47	0.00	446.47
National Honor Society	535.82	0.00	0.00	535.82
Student Council	1,546.88	6,081.65	5,400.69	2,227.84
SAFE Team	0.00	2,168.36	689.75	1,478.61
Quiz Bowl	502.72	568.18	681.93	388.97
HS Cheerleaders	1,838.11	2,597.73	1,617.36	2,818.48
JH Cheerleaders	584.77	286.48	536.62	334.63
Cross Country	258.82	0.00	0.00	258.82
FCCLA	908.97	1,916.40	1,390.11	1,435.26
Science/Recycling	357.13	33.25	74.15	316.23
Concessions	1,185.73	16,394.11	15,570.75	2,009.09
Kay Club	722.42	103.39	395.95	429.86
Kayette Club	463.77	799.06	751.54	511.29
Total Agency Funds	<u>\$ 14,844.82</u>	<u>\$ 42,801.70</u>	<u>\$ 35,572.93</u>	<u>\$ 22,073.59</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

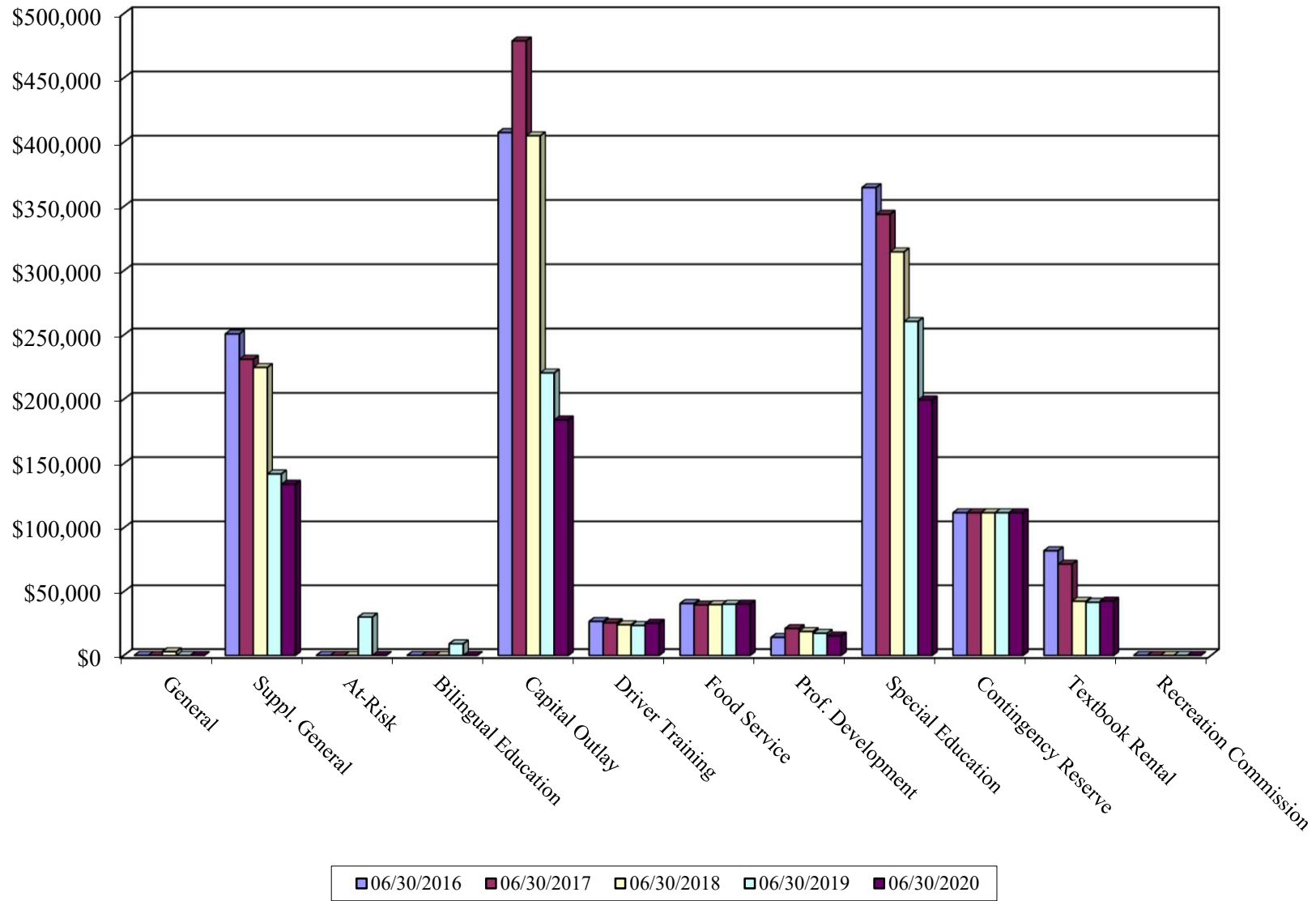
Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Macksville High School:			
Drama-Speech	\$ 1,931.76	\$ 0.00	\$ 85.18
Yearbook	10,258.92	0.00	2,430.00
Macksville Inv Track Meet	55.05	0.00	0.00
Music	1,126.84	0.00	701.81
Forensic	787.20	0.00	0.00
Student Revolving	0.00	0.00	1,311.36
Library Fines	1,423.58	0.00	345.48
Sales Tax	0.00	0.00	2,804.16
Health Machine Grant	951.85	0.00	1,193.00
Enrollment Fees	<u>0.00</u>	<u>0.00</u>	<u>11,776.81</u>
Total Gate Receipts	<u>16,535.20</u>	<u>0.00</u>	<u>20,647.80</u>
Macksville Elementary School/Athletics:			
Athletics	545.77	0.00	752.00
Accelerated Reader	750.83	0.00	1,217.42
Band	92.92	0.00	470.00
Enrollment Fees	0.00	0.00	3,765.00
Student Revolving	0.00	0.00	1,641.96
Gate Receipts	<u>2,192.77</u>	<u>0.00</u>	<u>10,630.67</u>
Total School Projects	<u>3,582.29</u>	<u>0.00</u>	<u>18,477.05</u>
Total District Activity Funds	<u>\$ 20,117.49</u>	<u>\$ 0.00</u>	<u>\$ 39,124.85</u>

Schedule 4

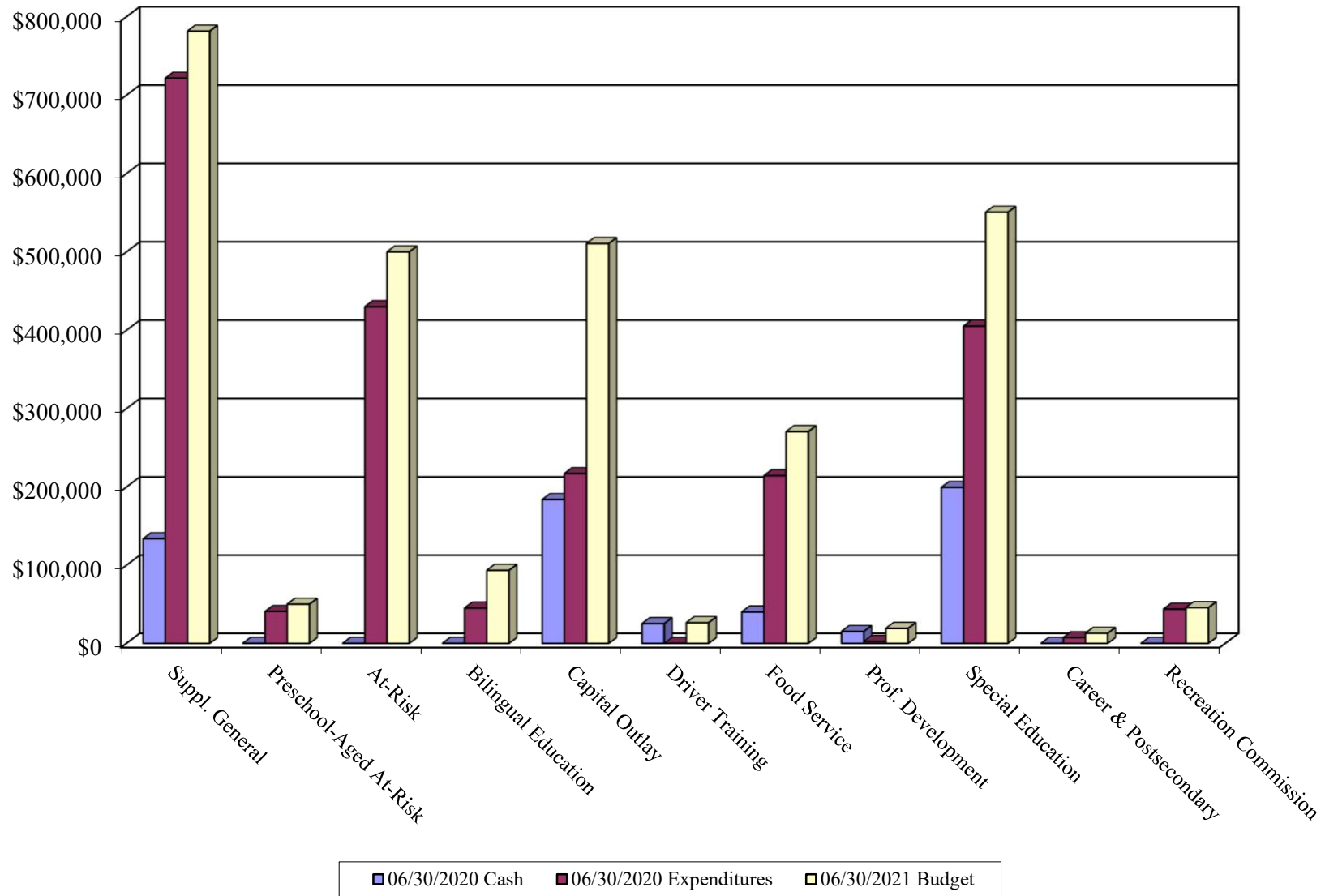
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 632.20	\$ 1,384.74	\$ 0.00	\$ 1,384.74
6,595.43	6,093.49	0.00	6,093.49
0.00	55.05	0.00	55.05
265.55	1,563.10	0.00	1,563.10
0.00	787.20	0.00	787.20
1,311.36	0.00	0.00	0.00
0.00	1,769.06	0.00	1,769.06
2,804.16	0.00	0.00	0.00
1,058.80	1,086.05	0.00	1,086.05
<u>11,776.81</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 24,444.31	 12,738.69	 0.00	 12,738.69
 630.90	 666.87	 0.00	 666.87
0.00	1,968.25	0.00	1,968.25
470.00	92.92	0.00	92.92
3,765.00	0.00	0.00	0.00
1,641.96	0.00	0.00	0.00
<u>10,209.69</u>	<u>2,613.75</u>	<u>0.00</u>	<u>2,613.75</u>
 16,717.55	 5,341.79	 0.00	 5,341.79
<u>\$ 41,161.86</u>	<u>\$ 18,080.48</u>	<u>\$ 0.00</u>	<u>\$ 18,080.48</u>

SUPPLEMENTARY INFORMATION

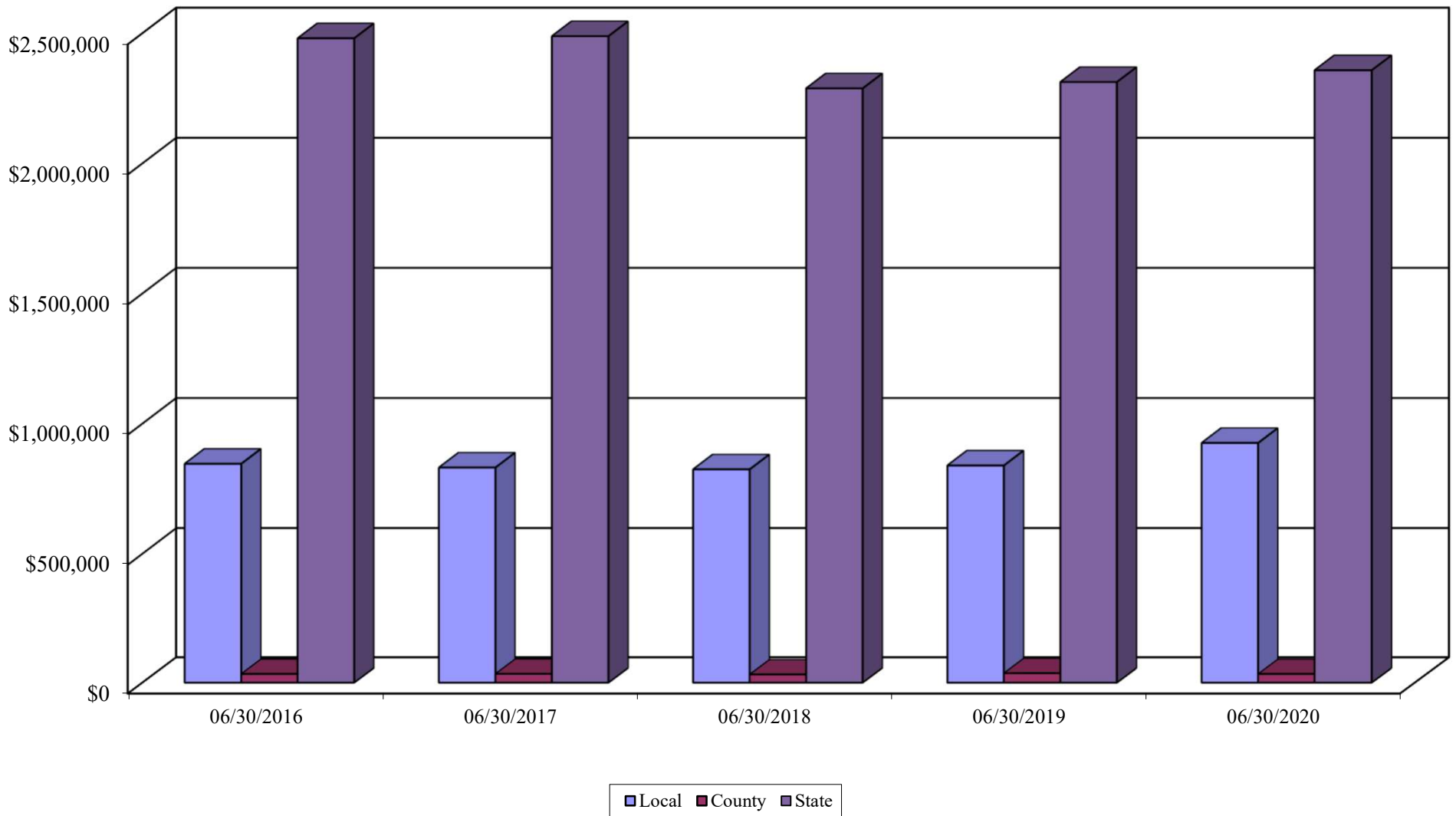
Unified School District No. 351
Macksville, Kansas
Unencumbered Cash Balances - Selected Funds



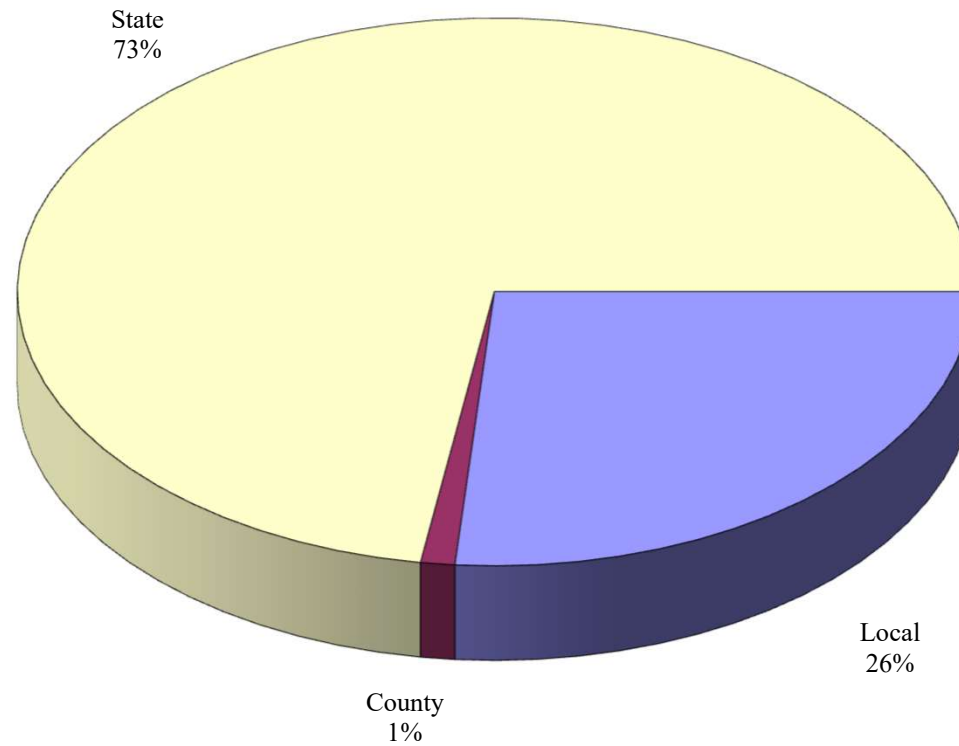
Unified School District No. 351
Macksville, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Receipts

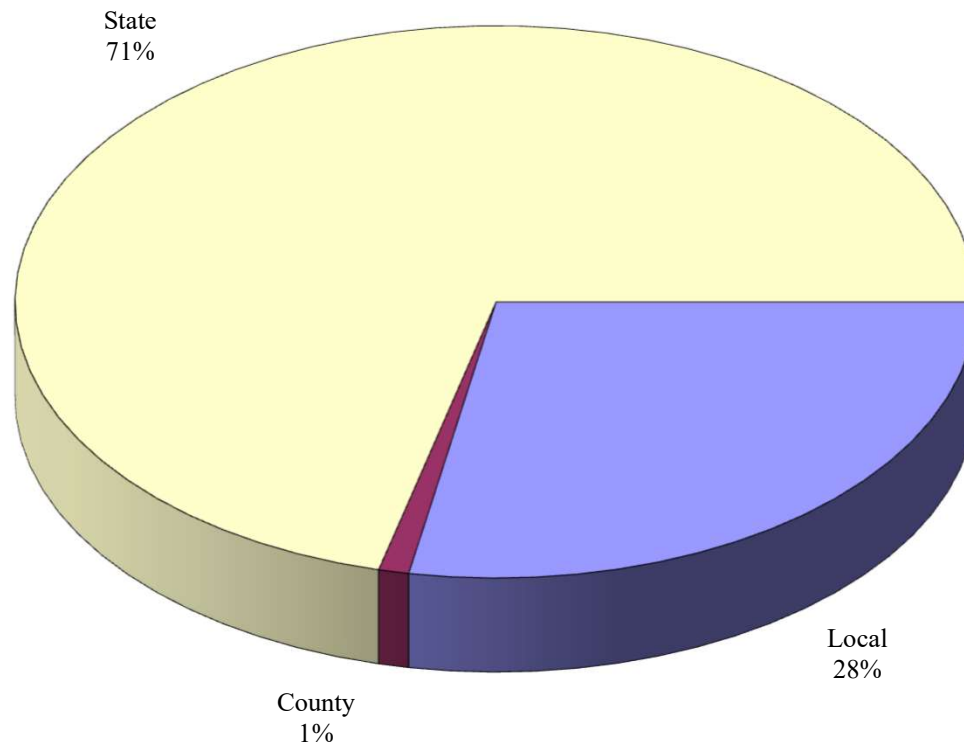


**Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Receipts**



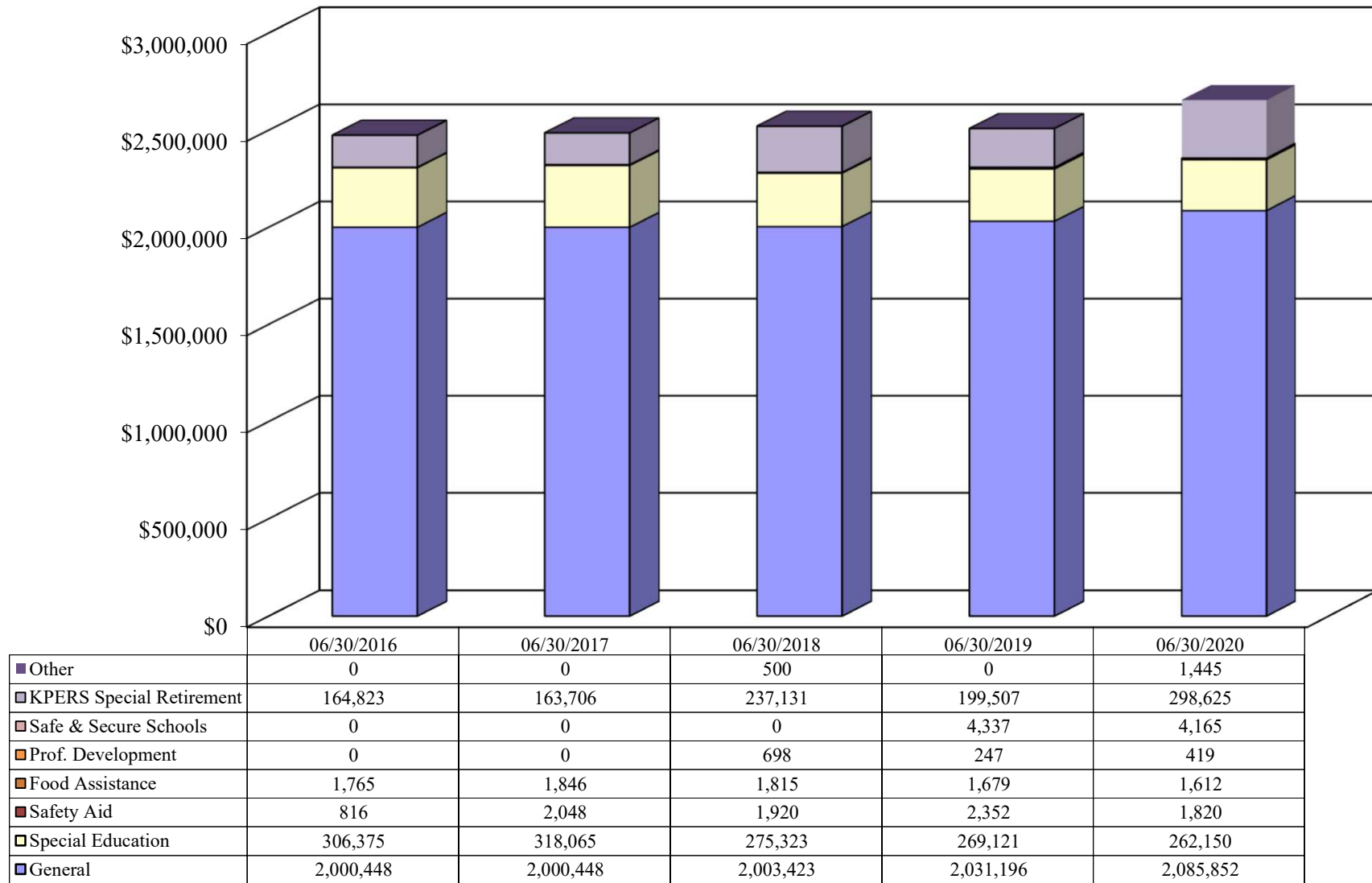
06/30/2019

**Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Receipts**

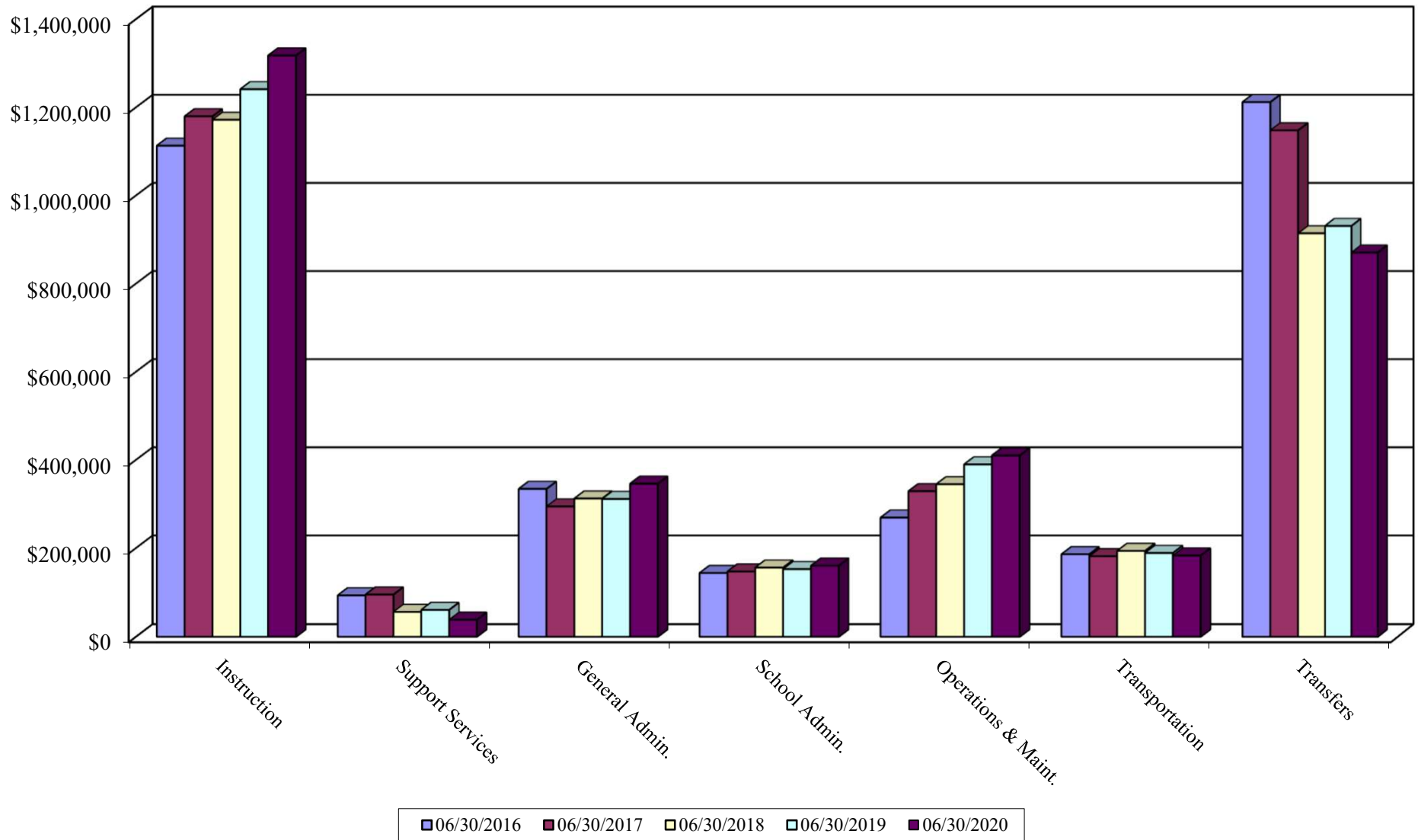


06/30/2020

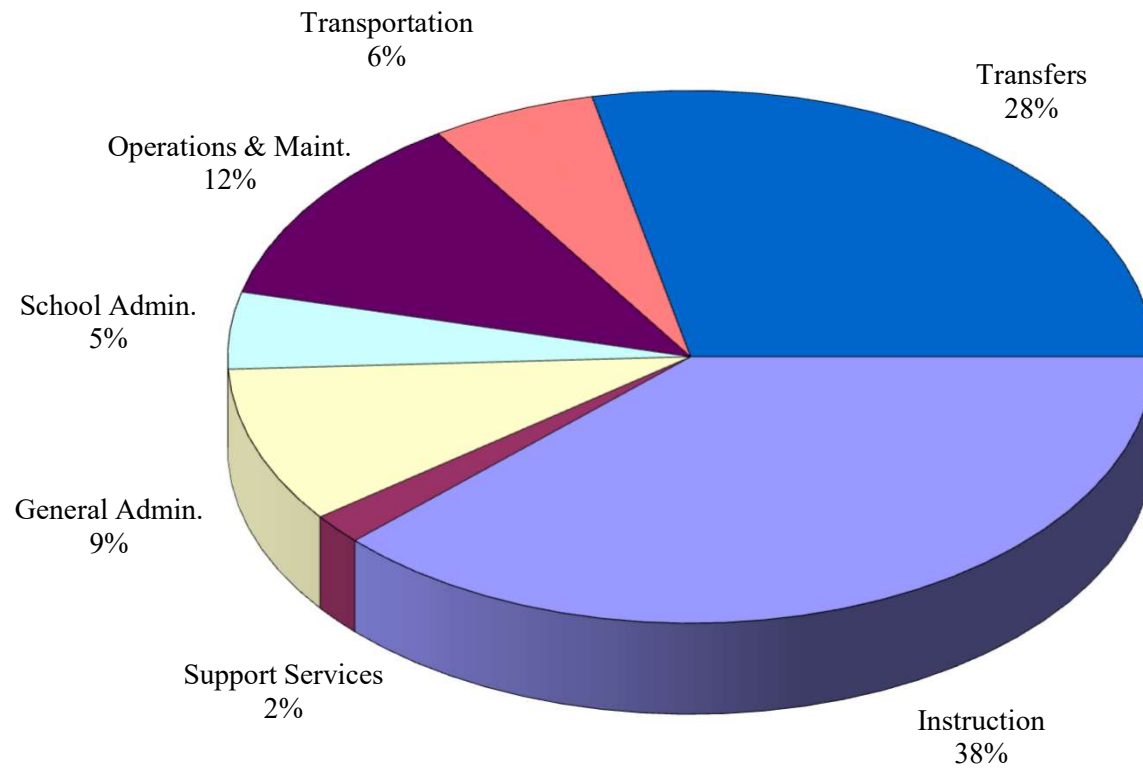
Unified School District No. 351
Macksville, Kansas
State Aid



Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Expenditures

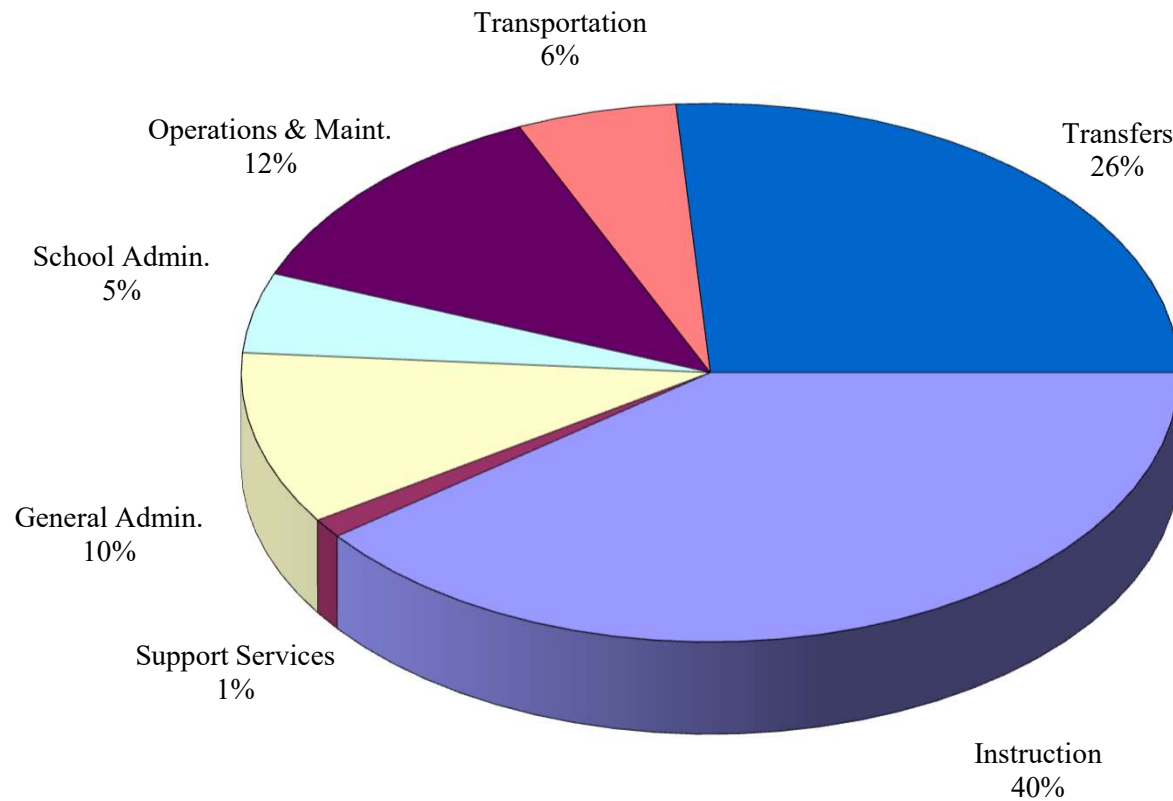


**Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Expenditures**



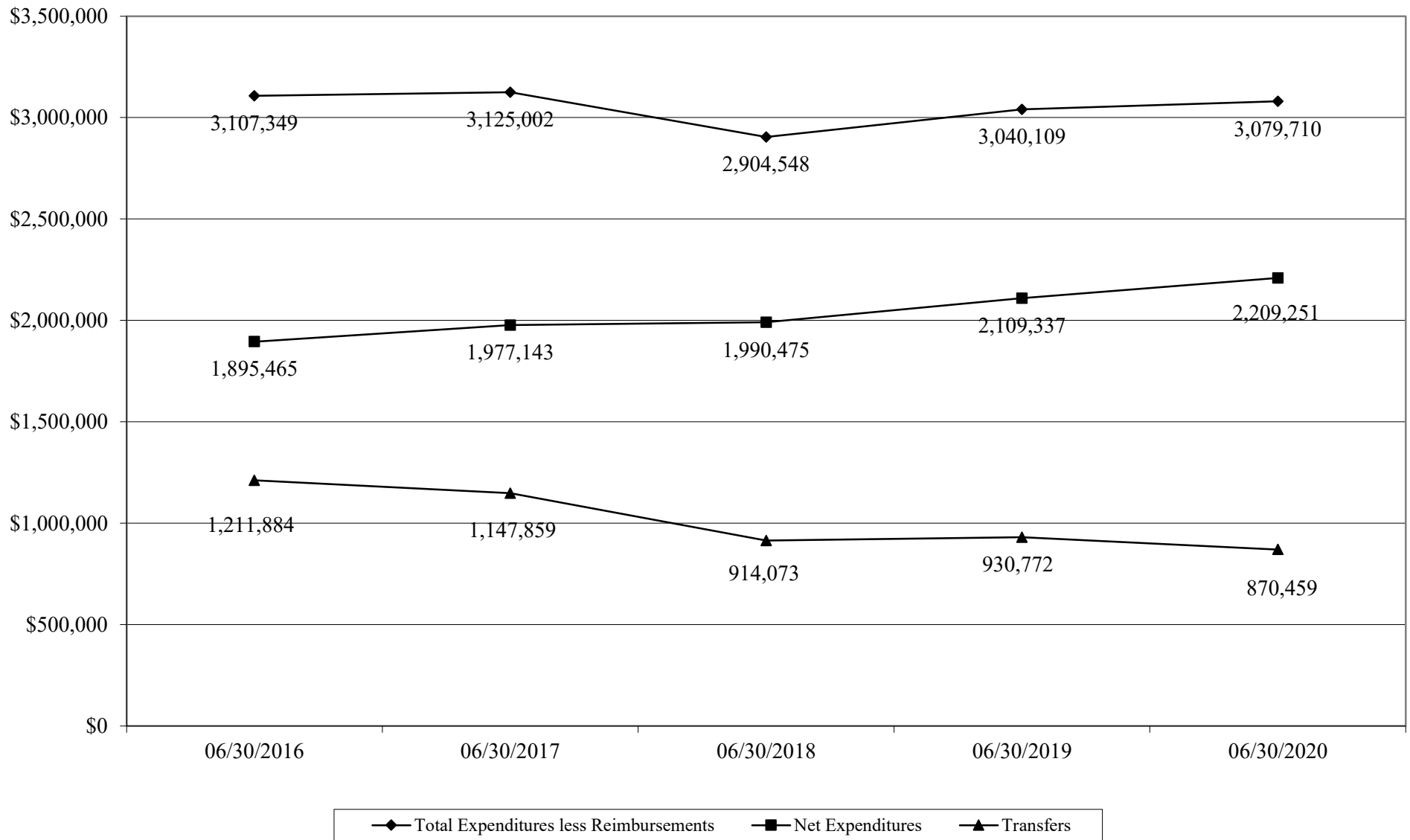
06/30/2019

Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Expenditures

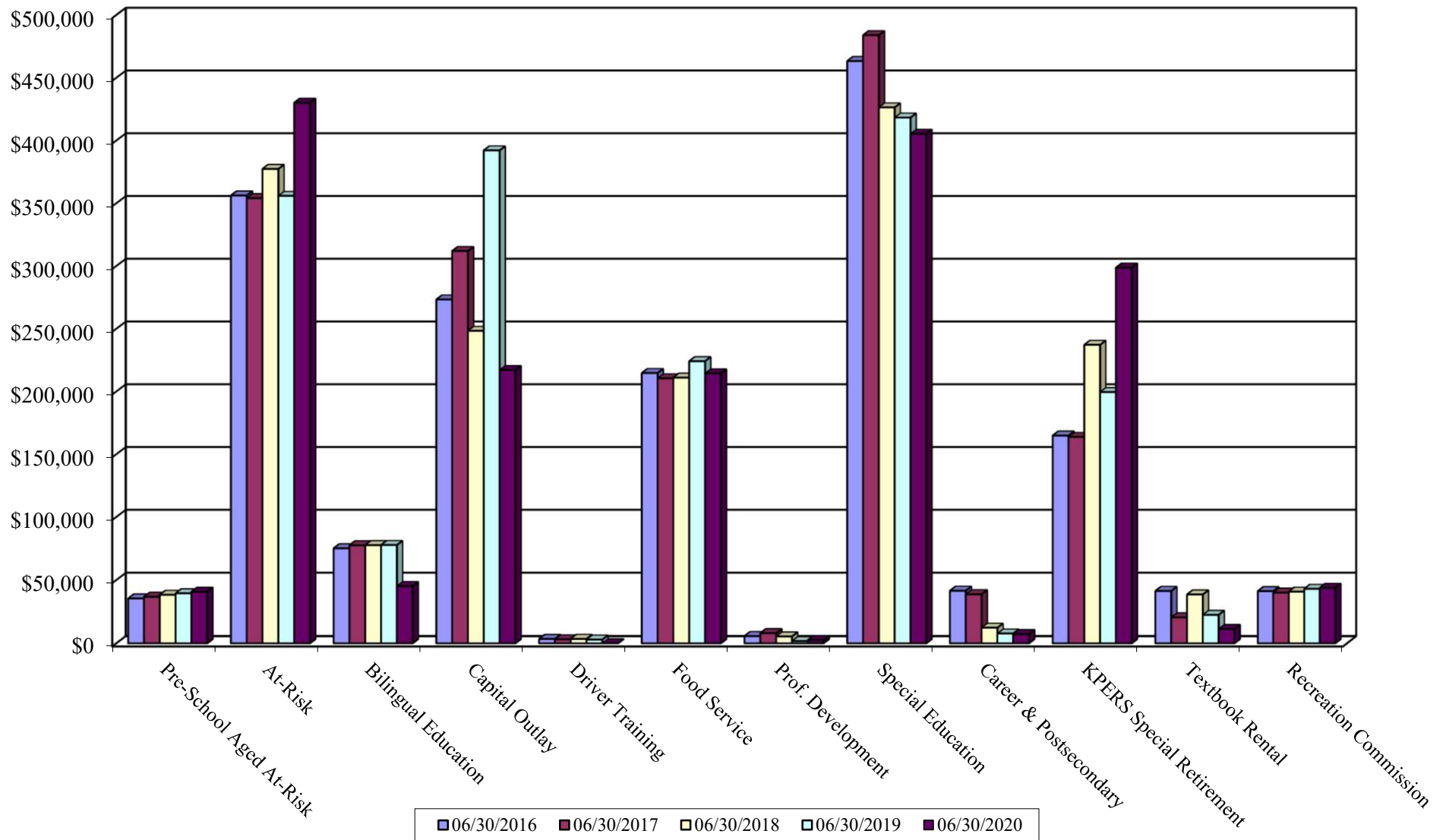


06/30/2020

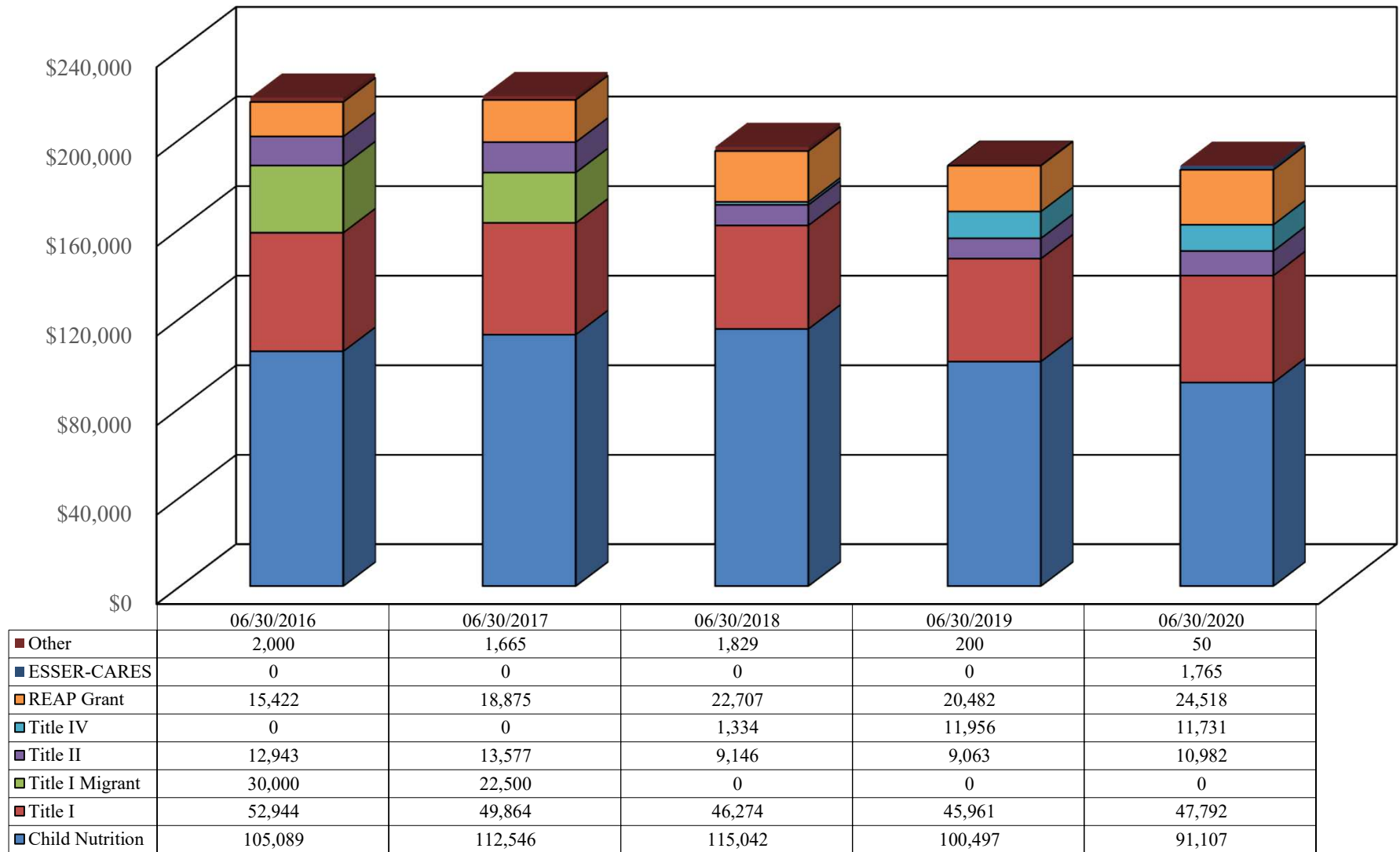
Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Expenditures



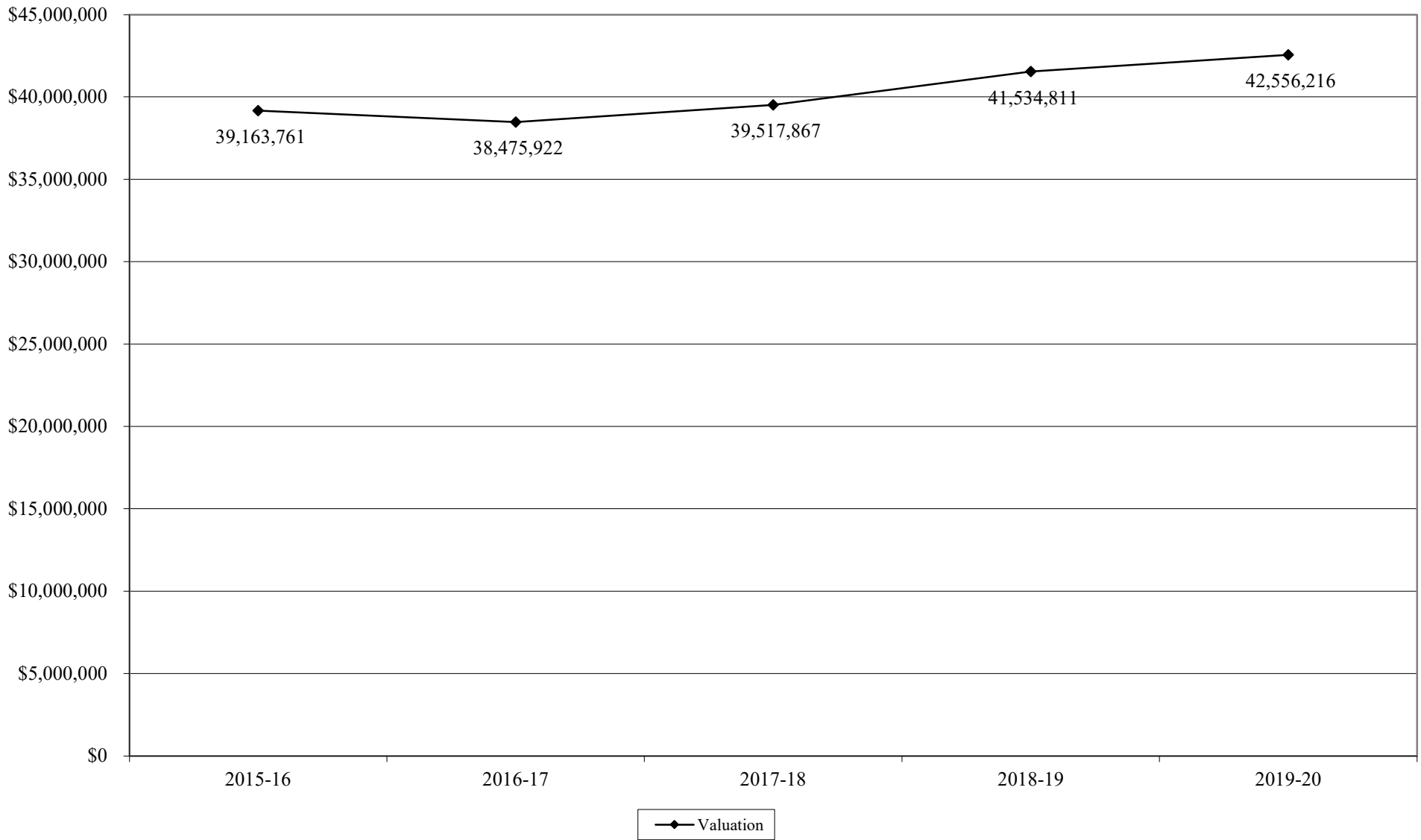
Unified School District No. 351
Macksville, Kansas
Special Purpose Fund Expenditures - Selected Funds



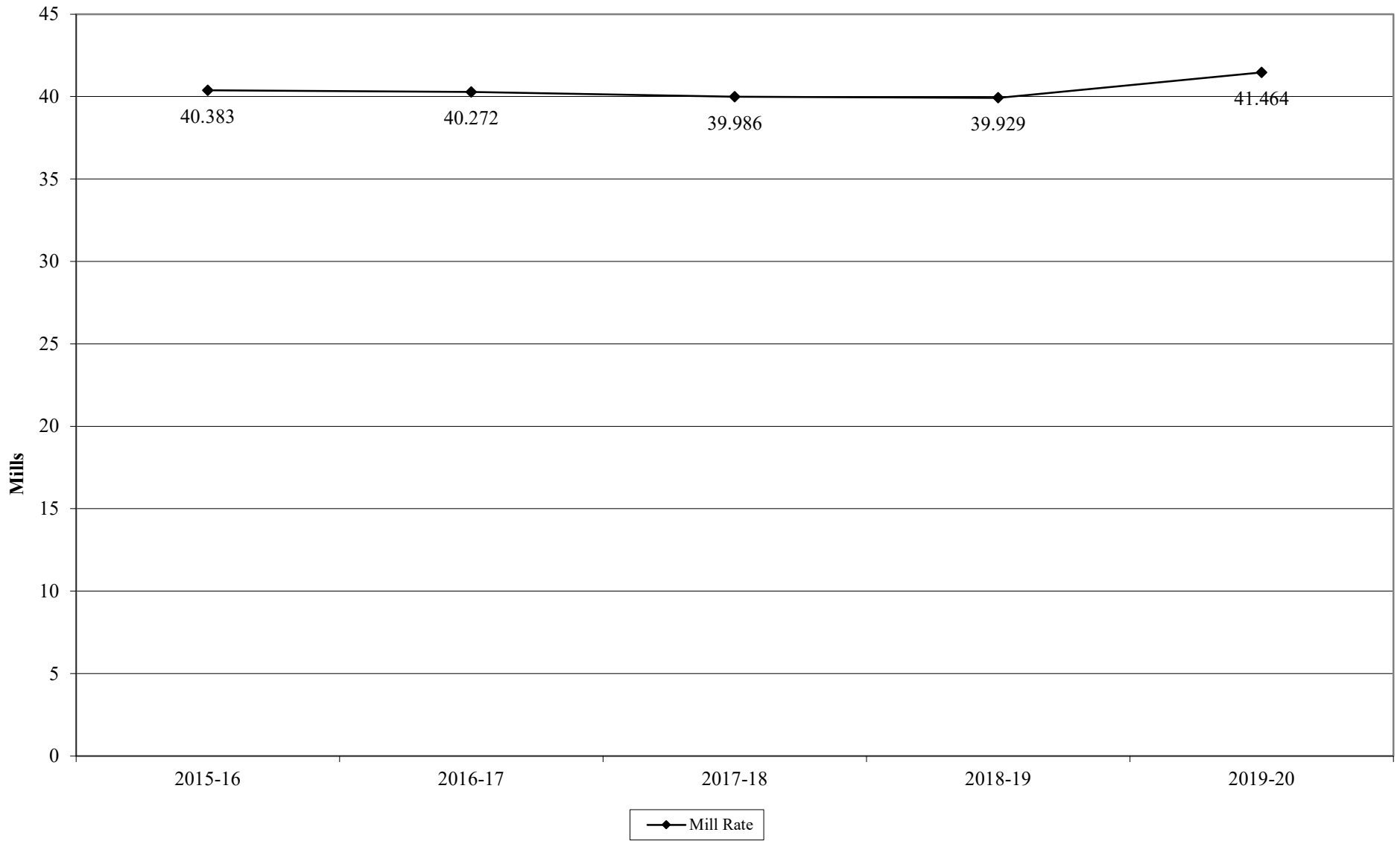
Unified School District No. 351
Macksville, Kansas
Federal Aid



Unified School District No. 351
Macksville, Kansas
Valuation



Unified School District No. 351
Macksville, Kansas
Mill Rate



Unified School District No. 351
Macksville, Kansas
FTE

