

UNIFIED SCHOOL DISTRICT NO. 107

Mankato, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2020

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas
June 30, 2020

Dr. Kari Kephart - Superintendent

Janet Higer - Clerk

Nicole Luedke - Treasurer

BOARD MEMBERS

Kenny Mizner – President

Brenden Wirth – Vice President

Lori Yelken

Brandon Hollerich

Bob Fogo

Marc Grout

Lori Slate

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

For the Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 107
Mankato, Kansas 66956

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 107, Mankato, 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. 107, Mankato, 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. 107 Mankato, 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. 107 Mankato, 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 Matter
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 regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of regulatory basis receipts and disbursements – student activity funds (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.

Respectfully submitted,
Mapes & Miller LLP
Certified Public Accountants

Phillipsburg, Kansas
February 8, 2021

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2020

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ 622	\$ 1,846	\$ 3,087,825	\$ 3,088,447	\$ 1,846	\$ 167,229	\$ 169,075
Supplemental General Fund	18,334	-	866,467	850,000	34,801	27,216	62,017
Special Purpose Funds							
Preschool-Aged At Risk Fund	40,000	-	82,753	83,007	39,746	9,766	49,512
At Risk Fund (K-12)	55,879	-	418,058	374,879	99,058	42,632	141,690
Capital Outlay Fund	1,859,754	-	297,149	51,433	2,105,470	14,649	2,120,119
Driver Training Fund	14,625	-	3,470	4,994	13,101	-	13,101
Food Service Fund	19,332	114	207,907	209,138	18,215	5,194	23,409
Professional Development Fund	2,487	-	946	2,734	699	111	810
Summer School Fund	14,747	-	-	6,089	8,658	-	8,658
Special Education Fund	233,368	-	597,811	660,377	170,802	2,784	173,586
Career & Postsecondary Education Fund	133,483	74	175,237	235,899	72,895	37,497	110,392
Gifts & Grants Fund	-	-	14,773	14,723	50	723	773
KPERS Special Retirement Contribution Fund	-	-	325,658	325,658	-	-	-
Contingency Reserve Fund	297,237	-	-	-	297,237	-	297,237
Textbook & Student Material Revolving Fund	75,828	209	-	31,952	44,085	4,400	48,485
District Activity Funds	14,322	-	74,009	70,495	17,836	-	17,836
Federal Funds	1,816	-	104,923	149,575	(42,836)	19,108	(23,728)
Bond & Interest Fund							
Bond & Interest Fund	24,580	-	-	24,580	-	-	-
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,806,414</u>	<u>\$ 2,243</u>	<u>\$ 6,256,986</u>	<u>\$ 6,183,980</u>	<u>\$ 2,881,663</u>	<u>\$ 331,309</u>	<u>\$ 3,212,972</u>

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

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2020

COMPOSITION OF CASH

Cash on Hand	\$	30
Central National Bank		
Checking		250
State Exchange Bank		
NOW Account		3,271,445
Checking Account		<u>1,300</u>
Total Cash		3,273,025
Agency Funds per Schedule 3		<u>(60,053)</u>
Total Reporting Entity (Excluding Agency Funds)	\$	<u><u>3,212,972</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

NOTES TO THE FINANCIAL STATEMENT
June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

Unified School District No. 107, Mankato, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 107, a Municipality.

B. REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2020.

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.

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

C. 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.

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 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 budget amendments for the year ended June 30, 2020.

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 District 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:

Gifts & Grants Fund
Contingency Reserve Fund
Textbook & Student Material Revolving Fund
District Activity Funds
Federal Funds

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

2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

Compliance With Kansas Statutes

A. Depository Coverage Violation:

K.S.A. 9-1402 requires deposits in public funds at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at State Exchange Bank were undersecured on March 3, 2020. Additional securities were obtained subsequent to the violation.

B. Blind and Disabled:

K.S.A. 75-3317 through 75-3322 requires the District to make mandatory purchases of products and services offered by Kansas Industries for the blind and disabled or obtain waivers. The District did not make any of these purchases during the year ended June 30, 2020.

C. Surety Bond:

K.S.A. 72-1136 requires the District's Treasurer to have a surety bond in an amount specified by the District's Board of Education. There was no surety bond for the Treasurer during the year ended June 30, 2020.

D. The District is not aware of any non-compliance with Kansas statutes.

3. CASH BASIS EXCEPTION

The Title IV & COVID/ESSER Funds ended the year with a negative unencumbered cash balance of \$5,613 & \$39,546, respectfully. K.S.A. 12-1663 provides an exception for a cash basis law violation for intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed under conditions of the grant award. The District made expenditures towards the end of the end of the fiscal year and then requested the grant reimbursement. The District received \$5,614 in Title I Fund on August 6, 2020. The District received \$39,211 in COVID/ESSER Fund on July 15, 2020 and \$2,261 on August 6, 2020.

4. 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 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. All deposits were legally secured on June 30, 2020.

At June 30, 2020, the District’s carrying amount of deposits was \$3,272,995 and the bank balance was \$3,173,302. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$250,750 was covered by federal depository insurance, and the remaining \$2,922,552 was collateralized with securities held by the pledging financial institutions’ agents in the District’s name.

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

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5167	\$ 64,135
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	142,256
General Fund	Capital Outlay Fund	K.S.A. 72-5167	61,172
General Fund	Food Service Fund	K.S.A. 72-5167	9,886
General Fund	Special Education Fund	K.S.A. 72-5167	405,064
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	51,982
Supplemental General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5143	18,617
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	275,802
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	17,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	500
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	192,747
Supplemental General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5143	120,000
Bond & Interest Fund	Capital Outlay Fund	K.S.A. 72-1438	24,580

6. 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 S 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.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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 \$64,130,234 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 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, 2020. 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 dollars 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 \$325,658 for the year ended June 30, 2020.

Net Pension Liability – At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,839,392. 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 the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. 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 these financial statements.

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, 2020.

(c) Compensated Absences

Vacation and Sick Leave

The District has formal sick leave, vacation, bereavement leave and personal leave policies. Certified and classified employees receive ten days of sick leave each year and can accumulate a maximum of seventy-five sick leave days. Sick leave is not paid upon termination of employment. Certified and Classified employees receive five bereavement days each year. Any classified staff that is not on a twelve month contract also receives four personal days each year. Any classified employee that is on a twelve month contract can earn vacation leave based on their hours worked. Classified employees with less than one year of service can earn up to twelve days of vacation leave and may accumulate a maximum of forty hours; employees with one to seven years of service can earn up to twelve days of vacation leave and may accumulate a maximum of eighty hours; and after seven years of service, a classified employee may earn up to fifteen days of vacation leave and may accumulate up to 120 hours of accrued pay.

8. RISK MANAGEMENT

The Unified School District No. 107 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.

During the year ended June 30, 2020, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

9. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$131,634 subsequent to June 30, 2020 and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

10. SUBSEQUENT EVENTS

The United States has experienced a nationwide pandemic from the coronavirus (COVID-19) outbreak. As a result, there have been temporary closures of schools. The economic uncertainties related to the pandemic could have a negative impact on the District, but management currently is unable to reasonably determine the effects it may have on the District's financial conditions and operations.

The District has evaluated events subsequent to year end through the date of this report, and does not believe any events through the date of this report have occurred which effect the financial statement as presented.

UNIFIED SCHOOL DISTRICT NO. 107
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2020

FUNDS	Certified Budget	Adjustment to Comply with Legal Max Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	\$ 3,084,351	\$ (54,886)	\$ 58,982	\$ 3,088,447	\$ 3,088,447	\$ -
Supplemental General Fund	850,000	-	-	850,000	850,000	-
Special Revenue Funds						
Preschool-Aged At Risk Fund	118,650	-	-	118,650	83,007	(35,643)
At Risk Fund (K-12)	374,879	-	-	374,879	374,879	-
Capital Outlay Fund	1,807,000	-	-	1,807,000	51,433	(1,755,567)
Driver Training Fund	12,900	-	-	12,900	4,994	(7,906)
Food Service Fund	231,200	-	-	231,200	209,138	(22,062)
Professional Development Fund	2,798	-	-	2,798	2,734	(64)
Summer School Fund	8,000	-	-	8,000	6,089	(1,911)
Special Education Fund	863,968	-	-	863,968	660,377	(203,591)
Career & Postsecondary Education Fund	265,000	-	-	265,000	235,899	(29,101)
KPERs Special Retirement Contribution Fund	355,994	-	-	355,994	325,658	(30,336)
Bond & Interest						
Bond & Interest Fund	24,580	-	-	24,580	24,580	-

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 2,653,779	\$ 2,684,129	\$ (30,350)
Special Education Aid	375,064	399,600	(24,536)
Reimbursements	57,158	-	57,158
State Aid Reimbursements	1,824	-	1,824
	<hr/>	<hr/>	<hr/>
Total Receipts	3,087,825	\$ 3,083,729	\$ 4,096
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Instruction			
Salaries			
Certified	833,310	\$ 688,264	\$ 145,046
Noncertified	38,733	35,000	3,733
Employee Benefits			
Insurance	191,237	165,000	26,237
Social Security & Medicare	64,560	60,000	4,560
Other	919	3,000	(2,081)
Other Purchased Services			
Tuition			
Tuition/Other LEA's Outside the State	62,700	5,000	57,700
Supplies			
General	3,670	6,000	(2,330)
Technology	1,279	5,000	(3,721)
Property	2,341	2,000	341
Other	19,902	35,000	(15,098)
	<hr/>	<hr/>	<hr/>
Total Instruction	1,218,651	1,004,264	214,387
	<hr/>	<hr/>	<hr/>
Student Support Services			
Salaries			
Certified	-	69,000	(69,000)
Noncertified	-	35,000	(35,000)
Employee Benefits			
Insurance	-	7,000	(7,000)
Social Security & Medicare	-	7,000	(7,000)
Other	-	100	(100)
Supplies	3,517	4,000	(483)
	<hr/>	<hr/>	<hr/>
Total Student Support Services	3,517	122,100	(118,583)
	<hr/>	<hr/>	<hr/>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Instructional Support Staff			
Salaries			
Noncertified	\$ 29,087	\$ 24,000	\$ 5,087
Employee Benefits			
Insurance	7,624	6,500	1,124
Social Security & Medicare	2,070	2,500	(430)
Other	25	100	(75)
Purchased Professional & Technical Services	472	-	472
Supplies			
Books & Periodicals	2,613	2,500	113
Total Instructional Support Staff	41,891	35,600	6,291
General Administration			
Salaries			
Certified	51,907	48,000	3,907
Noncertified	29,815	28,000	1,815
Employee Benefits			
Insurance	11,026	11,000	26
Social Security & Medicare	5,912	6,000	(88)
Other	70	100	(30)
Purchased Professional & Technical Services	482	-	482
Other Purchased Services			
Insurance	61,007	76,000	(14,993)
Communications	1,759	2,000	(241)
Other	11,317	8,143	3,174
Supplies	4,483	4,000	483
Property	599	-	599
Other	10,466	30,000	(19,534)
Total General Administration	188,843	213,243	(24,400)
School Administration			
Salaries			
Certified	144,237	140,000	4,237
Noncertified	69,398	62,000	7,398
Employee Benefits			
Insurance	30,206	28,000	2,206
Social Security & Medicare	15,941	16,000	(59)
Other	196	200	(4)
Other Purchased Services			
Communications	3,426	5,000	(1,574)
Supplies	11,661	9,000	2,661
Other	70	-	70
Total School Administration	275,135	260,200	14,935

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Central Services			
Salaries			
Noncertified	\$ 26,908	\$ 25,000	\$ 1,908
Employee Benefits			
Social Security & Medicare	1,699	2,000	(301)
Other	21	100	(79)
Total Central Services	<u>28,628</u>	<u>27,100</u>	<u>1,528</u>
Operations & Maintenance			
Salaries			
Noncertified	129,185	128,000	1,185
Employee Benefits			
Insurance	22,873	22,000	873
Social Security & Medicare	9,794	11,000	(1,206)
Other	120	659	(539)
Purchased Property Services			
Water/Sewer	14,770	15,000	(230)
Repairs & Maintenance	136,080	106,285	29,795
Supplies			
General	102	500	(398)
Energy			
Heating	20,279	30,000	(9,721)
Electricity	66,016	66,000	16
Total Operations & Maintenance	<u>399,219</u>	<u>379,444</u>	<u>19,775</u>
Supervision			
Employee Benefits			
Insurance	7,918	7,000	918
Other	210	200	10
Total Supervision	<u>8,128</u>	<u>7,200</u>	<u>928</u>
Vehicle Operating Services			
Salaries			
Noncertified	58,492	70,000	(11,508)
Employee Benefits			
Insurance	28,924	28,000	924
Social Security	4,505	5,500	(995)
Other	55	100	(45)
Motor Fuel	41,098	60,000	(18,902)
Total Vehicle Operating Services	<u>133,074</u>	<u>163,600</u>	<u>(30,526)</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle & Maintenance Services			
Salaries			
Noncertified	\$ 36,892	\$ 35,000	\$ 1,892
Employee Benefits			
Insurance	7,624	8,000	(376)
Social Security	2,823	2,900	(77)
Other	35	100	(65)
Purchased Professional & Technical Services	1,174	2,000	(826)
Other Purchased Services	110	5,000	(4,890)
Supplies	8,208	45,000	(36,792)
Total Vehicle & Maintenance Services	56,866	98,000	(41,134)
Outgoing Transfers			
Preschool-Aged At Risk Fund	64,135	40,000	24,135
At Risk (K-12) Fund	142,256	144,000	(1,744)
Capital Outlay Fund	61,172	60,000	1,172
Food Service Fund	9,886	5,000	4,886
Special Education Fund	405,064	399,600	5,464
Career & Postsecondary Education Fund	51,982	125,000	(73,018)
Total Outgoing Transfers	734,495	773,600	(39,105)
Adjustment to Comply With Legal Max	-	(54,886)	54,886
Legal General Fund Budget	3,088,447	3,029,465	58,982
Adjustment for Qualifying Budget Credits			
Reimbursements	-	58,982	(58,982)
Total Expenditures	3,088,447	\$ 3,088,447	\$ -
Receipts Over (Under) Expenditures	(622)		
UNENCUMBERED CASH, July 1, 2019	622		
Prior Year Cancelled Encumbrances	1,846		
UNENCUMBERED CASH, June 30, 2020	\$ 1,846		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 30,027	\$ 30,438	\$ (411)
Current Tax	777,260	818,130	(40,870)
Delinquent Tax	4,656	3,892	764
Motor Vehicle Tax	51,396	49,546	1,850
Recreational Vehicle Tax	1,145	891	254
Commercial Vehicle Tax	1,983	1,672	311
	<u>866,467</u>	<u>\$ 904,569</u>	<u>\$ (38,102)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	69,526	\$ 91,300	\$ (21,774)
Employee Benefits			
Insurance	2,644	600	2,044
Social Security & Medicare	5,167	7,000	(1,833)
Other	58	3,100	(3,042)
Supplies			
General	16,395	13,500	2,895
Technology	1,418	2,000	(582)
Other	2,009	10,000	(7,991)
	<u>97,217</u>	<u>127,500</u>	<u>(30,283)</u>
Student Support Services			
Salaries			
Certified	-	5,000	(5,000)
Employee Benefits			
Insurance	-	100	(100)
Social Security & Medicare	-	500	(500)
Other	-	100	(100)
	<u>-</u>	<u>5,700</u>	<u>(5,700)</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Instructional Support Staff			
Purchased Professional & Technical Services	\$ 109,354	\$ 90,880	\$ 18,474
Total Instructional Support Staff	109,354	90,880	18,474
General Administration			
Salaries			
Certified	5,100	5,000	100
Employee Benefits			
Social Security & Medicare	359	600	(241)
Other	5	2,000	(1,995)
Supplies	383	-	383
Total General Administration	5,847	7,600	(1,753)
School Administration			
Salaries			
Certified	12,021	11,000	1,021
Employee Benefits			
Social Security & Medicare	884	1,000	(116)
Other	11	51	(40)
Total School Administration	12,916	12,051	865
Operations & Maintenance			
Purchased Property Service			
Repair to Building	-	200	(200)
Other	-	3,500	(3,500)
Total Operations & Maintenance	-	3,700	(3,700)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
Preschool-Aged At Risk Fund	\$ 18,617	\$ 42,569	\$ (23,952)
At Risk Fund (K-12)	275,802	175,000	100,802
Food Service Fund	17,000	20,000	(3,000)
Professional Development Fund	500	-	500
Special Education Fund	192,747	200,000	(7,253)
Career & Postsecondary Education Fund	120,000	90,000	30,000
Textbook & Student Material Revolving Fund	-	75,000	(75,000)
Total Outgoing Transfers	<u>624,666</u>	<u>602,569</u>	<u>22,097</u>
Total Expenditures	<u>850,000</u>	<u>\$ 850,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	16,467		
UNENCUMBERED CASH, July 1, 2019	<u>18,334</u>		
UNENCUMBERED CASH, June 30, 2020	<u>\$ 34,801</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

PRESCHOOL-AGED AT RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 64,136	\$ 40,000	\$ 24,136
Supplemental General Fund	18,617	42,569	(23,952)
Other Revenue from Local Sources	-	3,000	(3,000)
Total Receipts	82,753	\$ 85,569	\$ (2,816)
EXPENDITURES			
Instruction			
Salaries			
Certified	37,646	\$ 49,000	\$ (11,354)
Noncertified	17,490	26,000	(8,510)
Employee Benefits			
Insurance	14,640	16,000	(1,360)
Social Security & Medicare	3,745	6,000	(2,255)
Other	46	1,000	(954)
Supplies			
General	254	3,000	(2,746)
Other	-	5,000	(5,000)
Student Transportation Services			
Salaries			
Noncertified	8,526	12,000	(3,474)
Employee Benefits			
Social Security & Medicare	652	600	52
Other	8	50	(42)
Total Expenditures	83,007	\$ 118,650	\$ (35,643)
Receipts Over (Under) Expenditures	(254)		
UNENCUMBERED CASH, July 1, 2019	40,000		
UNENCUMBERED CASH, June 30, 2020	\$ 39,746		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

AT RISK FUND (K-12)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 142,256	\$ 144,000	\$ (1,744)
Supplemental General Fund	275,802	175,000	100,802
Total Receipts	418,058	\$ 319,000	\$ 99,058
EXPENDITURES			
Instruction			
Salaries			
Certified	178,632	\$ 208,000	\$ (29,368)
Noncertified	111,462	91,000	20,462
Employee Benefits			
Insurance	62,511	24,000	38,511
Social Security & Medicare	21,243	20,000	1,243
Other	266	700	(434)
Supplies			
General	690	300	390
Technology	-	20,000	(20,000)
Other	75	10,879	(10,804)
Total Expenditures	374,879	\$ 374,879	\$ -
Receipts Over (Under) Expenditures	43,179		
UNENCUMBERED CASH, July 1, 2019	55,879		
UNENCUMBERED CASH, June 30, 2020	\$ 99,058		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 4,418	\$ 4,587	\$ (169)
Current Tax	107,703	104,270	3,433
Delinquent Tax	404	574	(170)
Motor Vehicle Tax	6,931	6,736	195
Recreational Vehicle Tax	156	121	35
Commercial Vehicle Tax	279	228	51
Interest on Idle Funds	58,940	70,000	(11,060)
Other Revenue from Local Sources	32,566	200,000	(167,434)
Incoming Transfers			
General Fund	61,172	60,000	1,172
Bond & Interest	24,580	-	24,580
Total Receipts	297,149	\$ 446,516	\$ (149,367)
EXPENDITURES			
Support Services			
Property	15,695	\$ 37,000	\$ (21,305)
Instructional Support Staff			
Property	2,880	10,000	(7,120)
Transportation			
Property	-	500,000	(500,000)
Other Support Services			
Property	-	10,000	(10,000)
Architectual & Engineering Services	-	50,000	(50,000)
Building Improvement			
Outside Contractors	26,211	600,000	(573,789)
Other	6,647	600,000	(593,353)
Total Expenditures	51,433	\$ 1,807,000	\$ (1,755,567)
Receipts Over (Under) Expenditures	245,716		
UNENCUMBERED CASH, July 1, 2019	1,859,754		
UNENCUMBERED CASH, June 30, 2020	\$ 2,105,470		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 1,520	\$ 2,500	\$ (980)
State Safety Aid	1,950	3,250	(1,300)
Total Receipts	3,470	\$ 5,750	\$ (2,280)
EXPENDITURES			
Instruction			
Salaries			
Certified	4,318	\$ 8,900	\$ (4,582)
Employee Benefits			
Insurance	-	1,000	(1,000)
Social Security & Medicare	330	100	230
Other	4	200	(196)
Supplies			
General	22	-	22
Professional & Technical Services	-	100	(100)
Purchased Property Services	-	100	(100)
Vehicle Operations & Maintenance Services			
Rental of Vehicles	-	500	(500)
Motor Fuel - Not School Bus	320	1,000	(680)
Other	-	1,000	(1,000)
Total Expenditures	4,994	\$ 12,900	\$ (7,906)
Receipts Over (Under) Expenditures	(1,524)		
UNENCUMBERED CASH, July 1, 2019	14,625		
UNENCUMBERED CASH, June 30, 2020	\$ 13,101		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
RECEIPTS			
Student Lunch	\$ 36,732	\$ 48,760	\$ (12,028)
Student Breakfast	10,097	9,360	737
Milk	5,630	10,000	(4,370)
Adult Meals	4,043	1,793	2,250
State Aid	2,144	1,808	336
Federal Aid	122,375	139,901	(17,526)
Incoming Transfers			
General Fund	9,886	5,000	4,886
Supplemental General Fund	17,000	20,000	(3,000)
	<u>207,907</u>	<u>\$ 236,622</u>	<u>\$ (28,715)</u>
EXPENDITURES			
Food Service Operation			
Salaries			
Noncertified	76,730	\$ 75,500	\$ 1,230
Employee Benefits			
Insurance	31,165	29,000	2,165
Social Security & Medicare	5,719	6,500	(781)
Other	690	1,000	(310)
Supplies			
Food & Milk	93,594	100,000	(6,406)
Miscellaneous	410	1,000	(590)
Property	-	17,000	(17,000)
Other	830	1,200	(370)
	<u>209,138</u>	<u>\$ 231,200</u>	<u>\$ (22,062)</u>
Receipts Over (Under) Expenditures	(1,231)		
UNENCUMBERED CASH, July 1, 2019	19,332		
Prior Year Cancelled Encumbrances	<u>114</u>		
UNENCUMBERED CASH, June 30, 2020	<u>\$ 18,215</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Professional Development Aid	\$ 446	\$ 311	\$ 135
Incoming Transfer			
Supplemental General Fund	500	-	500
Total Receipts	946	\$ 311	\$ 635
EXPENDITURES			
Instructional Support Staff			
Purchased Professional & Technical Services	-	\$ 811	\$ (811)
Other Purchased Services	2,734	1,987	747
Total Expenditures	2,734	\$ 2,798	\$ (64)
Receipts Over (Under) Expenditures	(1,788)		
UNENCUMBERED CASH, July 1, 2019	2,487		
UNENCUMBERED CASH, June 30, 2020	\$ 699		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

SUMMER SCHOOL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES			
Instruction			
Salaries			
Certified	3,819	\$ -	\$ 3,819
Noncertified	1,642	-	1,642
Employee Benefits			
Social Security & Medicare	418	-	418
Other	5	-	5
Supplies			
General	205	8,000	(7,795)
Total Expenditures	6,089	\$ 8,000	\$ (1,911)
Receipts Over (Under) Expenditures	(6,089)		
UNENCUMBERED CASH, July 1, 2019	14,747		
UNENCUMBERED CASH, June 30, 2020	\$ 8,658		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Medicaid	\$ -	\$ 6,000	\$ (6,000)
Incoming Transfers			
General Fund	405,064	399,600	5,464
Supplemental General Fund	192,747	200,000	(7,253)
Total Receipts	597,811	\$ 605,600	\$ (7,789)
EXPENDITURES			
Instruction			
Employee Benefits			
Insurance	16,148	\$ 12,000	\$ 4,148
Other Purchased Services			
Payment to Special Education Coop	616,619	659,600	(42,981)
Supplies			
General	1,691	50,000	(48,309)
Property	-	5,000	(5,000)
Other	-	96,368	(96,368)
Vehicle Operating Services			
Salaries			
Noncertified	21,168	27,000	(5,832)
Employee Benefits			
Social Security & Medicare	1,598	3,000	(1,402)
Other	20	1,000	(980)
Supplies			
Motor Fuel	2,492	-	2,492
Miscellaneous	525	10,000	(9,475)
Vehicle Services & Maintenance Services			
Other Purchased Services	116	-	116
Total Expenditures	660,377	\$ 863,968	\$ (203,591)
Receipts Over (Under) Expenditures	(62,566)		
UNENCUMBERED CASH, July 1, 2019	233,368		
UNENCUMBERED CASH, June 30, 2020	\$ 170,802		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 2,755	\$ 15,000	\$ (12,245)
Federal Aid	500	3,000	(2,500)
Incoming Transfers			
General Fund	51,982	125,000	(73,018)
Supplemental General Fund	120,000	90,000	30,000
 Total Receipts	175,237	\$ 233,000	\$ (57,763)
 EXPENDITURES			
Instruction			
Salaries			
Certified	180,206	\$ 165,000	\$ 15,206
Employee Benefits			
Insurance	31,894	30,000	1,894
Social Security & Medicare	12,938	15,000	(2,062)
Other	158	1,000	(842)
Other Purchased Services			
Other	145	-	145
Supplies			
General	8,890	20,000	(11,110)
Textbooks	137	5,000	(4,863)
Technology	467	10,000	(9,533)
Miscellaneous	593	5,000	(4,407)
Property	296	5,000	(4,704)
Other	-	8,000	(8,000)
Instructional Support Staff			
Other Purchased Services	175	1,000	(825)
 Total Expenditures	235,899	\$ 265,000	\$ (29,101)
 Receipts Over (Under) Expenditures	(60,662)		
 UNENCUMBERED CASH, July 1, 2019	133,483		
 Prior Year Cancelled Encumbrances	74		
 UNENCUMBERED CASH, June 30, 2020	\$ 72,895		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

GIFTS & GRANTS FUND

	Actual	Budget**	Variance Over (Under)
RECEIPTS			
Contributions & Donations	\$ 3,723	\$ 800,000	\$ (796,277)
State Aid Reimbursements	50	-	50
Pre-K Pilot Grant (CIF)	5,500	-	5,500
Pre-K Pilot Grant (TANF)	5,500	-	5,500
Total Receipts	14,773	\$ 800,000	\$ (785,227)
EXPENDITURES			
Instruction			
Salaries			
Certified	8,846	\$ -	\$ 8,846
Noncertified	1,454	-	1,454
Employee Benefits			
Social Security	693	-	693
Other	7	-	7
Other Purchased Services			
Other	723	-	723
Other Support Services			
Property	-	800,002	(800,002)
Building Improvements			
Outside Contractors	3,000	-	3,000
Total Expenditures	14,723	\$ 800,002	\$ (785,279)
Receipts Over (Under) Expenditures	50		
UNENCUMBERED CASH, July 1, 2019	-		
UNENCUMBERED CASH, June 30, 2020	\$ 50		

** The Gifts and Grants Fund is not required by statute to be budgeted. This budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
KPERs	\$ 325,658	\$ 355,994	\$ (30,336)
EXPENDITURES			
Instruction			
Employee Benefits	198,652	\$ 217,156	\$ (18,504)
Student Support Services			
Employee Benefits	6,513	7,120	(607)
Instructional Support Staff			
Employee Benefits	9,770	10,680	(910)
General Administration			
Employee Benefits	22,796	24,920	(2,124)
School Administration			
Employee Benefits	35,822	39,159	(3,337)
Operations & Maintenance			
Employee Benefits	26,053	28,479	(2,426)
Student Transportation Services			
Employee Benefits	13,026	14,240	(1,214)
Food Service			
Employee Benefits	13,026	14,240	(1,214)
Total Expenditures	325,658	\$ 355,994	\$ (30,336)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2019	-		
UNENCUMBERED CASH, June 30, 2020	\$ -		

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2020

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2019	<u>297,237</u>
UNENCUMBERED CASH, June 30, 2020	<u><u>\$ 297,237</u></u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2020

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Instruction	
Supplies	
Textbooks	13,424
Workbooks	2,912
Other Materials & Supplies	<u>15,616</u>
Total Expenditures	<u>31,952</u>
Receipts Over (Under) Expenditures	(31,952)
UNENCUMBERED CASH, July 1, 2019	75,828
Prior Year Cancelled Encumbrances	<u>209</u>
UNENCUMBERED CASH, June 30, 2020	<u><u>\$ 44,085</u></u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For The Year Ended June 30, 2020

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 74,009</u>
EXPENDITURES	<u>70,495</u>
Receipts Over (Under) Expenditures	3,514
UNENCUMBERED CASH, July 1, 2019	<u>14,322</u>
UNENCUMBERED CASH, June 30, 2020	<u><u>\$ 17,836</u></u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-17
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

FEDERAL FUNDS

	Small Rural Schools Achievement Grant	Title I Fund	Title II A Fund	Title VI Fund	COVID/ ESSER	Total Federal Funds	Budget**	Variance Over (Under)
RECEIPTS								
Federal Aid	\$ -	\$ 80,836	\$ 11,301	\$ 10,869	\$ 1,917	\$ 104,923	\$ 135,622	\$ (30,699)
EXPENDITURES								
Instruction								
Salaries								
Certified	-	51,526	9,000	11,550	-	72,076	\$ 95,000	\$ (22,924)
Noncertified	-	-	3,245	-	-	3,245	-	3,245
Employee Benefits								
Insurance	-	12,557	-	-	-	12,557	1,000	11,557
Social Security & Medicare	-	4,430	937	1,071	-	6,438	8,000	(1,562)
Other	-	55	13	200	-	268	500	(232)
Purchased Professional & Technical Services	3,175	-	-	-	-	3,175	-	3,175
Other Purchased Services	-	38	3,520	1,601	-	5,159	15,000	(9,841)
Supplies								
General	-	-	1,525	1,965	-	3,490	13,000	(9,510)
Technology	-	-	-	-	-	-	2,438	(2,438)
Other	-	-	-	95	-	95	-	95
Student Support Services								
Other	-	-	-	-	23	23	-	23
Instructional Support Staff								
Other Purchased Services	-	-	1,610	-	-	1,610	2,500	(890)
Purchased Professional & Technical Services	-	-	-	-	29,400	29,400	-	29,400
General Administration								
Supplies	-	-	-	-	5,111	5,111	-	5,111
Operations & Maintenance								
Property	-	-	-	-	6,928	6,928	-	6,928
Total Expenditures	3,175	68,606	19,850	16,482	41,462	149,575	\$ 137,438	\$ 12,137

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-17
Page 2 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

FEDERAL FUNDS (Cont.)

	Small Rural Schools Achievement Grant	Title I Fund	Title II A Fund	Title VI Fund	COVID/ ESSER	Total Federal Funds	Budget**	Variance Over (Under)
Receipts Over (Under) Expenditures	\$ (3,175)	\$ 12,230	\$ (8,549)	\$ (5,613)	\$ (39,545)	\$ (44,652)		
UNENCUMBERED CASH, July 1, 2019	<u>3,448</u>	<u>(12,230)</u>	<u>10,598</u>	<u>-</u>	<u>-</u>	<u>1,816</u>		
UNENCUMBERED CASH, June 30, 2020	<u>\$ 273</u>	<u>\$ -</u>	<u>\$ 2,049</u>	<u>\$ (5,613) *</u>	<u>\$ (39,545) *</u>	<u>\$ (42,836)</u>		

* See Note 3 Cash Basis Exception

** Federal funds are not required by statute to be budgeted. This budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For The Year Ended June 30, 2020

BOND & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service			
Bond Fees	-	\$ 24,580	\$ (24,580)
Outgoing Transfers			
Capital Outlay	24,580	-	24,580
Total Expenditures	24,580	\$ 24,580	\$ -
Receipts Over (Under) Expenditures	(24,580)		
UNENCUMBERED CASH, July 1, 2019	24,580		
UNENCUMBERED CASH, June 30, 2020	\$ -		

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2020

AGENCY FUNDS

<u>Fund</u>	<u>Beginning Balance 7/1/2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance 6/30/2020</u>
Student Activity Funds	\$ 57,845	\$ 69,852	\$ 67,644	\$ 60,053
Sales Tax	-	4,612	4,612	-
Total	<u>\$ 57,845</u>	<u>\$ 74,464</u>	<u>\$ 72,256</u>	<u>\$ 60,053</u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For The Year Ended June 30, 2020

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Balance
Junior/Senior High School							
Athletics	\$ 5,546	\$ -	\$ 53,349	\$ 51,026	\$ 7,869	\$ -	\$ 7,869
Concessions	3,481	-	16,160	16,124	3,517	-	3,517
Drama	3,312	-	2,506	1,767	4,051	-	4,051
EOY Technology	852	-	825	719	958	-	958
Total Junior/Senior High School	<u>13,191</u>	<u>-</u>	<u>72,840</u>	<u>69,636</u>	<u>16,395</u>	<u>-</u>	<u>16,395</u>
Grade School							
General Activities	1,131	-	1,169	859	1,441	-	1,441
Total District Activity Funds	<u>\$ 14,322</u>	<u>\$ -</u>	<u>\$ 74,009</u>	<u>\$ 70,495</u>	<u>\$ 17,836</u>	<u>\$ -</u>	<u>\$ 17,836</u>

UNIFIED SCHOOL DISTRICT NO. 107
Mankato, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For The Year Ended June 30, 2020

STUDENT ACTIVITY FUNDS

Fund	Beginning Balance 7/1/2019	Receipts	Disbursements	Ending Balance 6/30/2020
JUNIOR/SENIOR HIGH SCHOOL				
Class of 2019	\$ 390	\$ -	\$ 390	\$ -
Class of 2020	2,508	391	2,454	445
Class of 2021	1,931	11,556	7,242	6,245
Class of 2022	1,554	1,512	1,325	1,741
Class of 2023	543	1,228	955	816
Class of 2024	446	711	523	634
Class of 2025	-	1,159	911	248
Class of 2026	-	1,098	692	406
FFA	19,566	20,714	21,226	19,054
Student Council	5,778	4,277	4,088	5,967
National Honor Society	14	222	-	236
Family Career Community Leaders Annual	212 775	- -	- 165	212 610
Cheerleaders	2,166	-	72	2,094
Horticulture	2,107	187	1,097	1,197
Scholar's Bowl	1,341	1,706	1,645	1,402
Future Business Leaders of America	5,154	11,414	11,536	5,032
Broadcasting	893	-	-	893
Instrumental Music	4,591	5,378	5,381	4,588
Middle School Student Council	4,461	1,504	1,011	4,954
Junior High Cheerleaders	1,720	-	48	1,672
Middle School Scholars Bowl	1,520	901	904	1,517
Dance Team	175	2,914	2,999	90
Arts/Draft/Power Energy	-	2,979	2,979	-
Total Student Activity Funds	\$ 57,845	\$ 69,851	\$ 67,643	\$ 60,053