

**UNIFIED SCHOOL DISTRICT NUMBER 418  
MCPHERSON, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2020**



Certified Public Accountants

**Unified School District Number 418  
McPherson, Kansas**

**Fiscal Year Ended June 30, 2020**

**TABLE OF CONTENTS**

	<b><u>Page Number</u></b>
Independent Auditor's Report .....	1 - 3

**FINANCIAL SECTION**

Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis.....	4
	Notes to the Financial Statement.....	5 - 14

**REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis.....	15
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	

**GENERAL FUNDS**

2-1	General Fund .....	16 - 18
2-2	Supplemental General Fund .....	19 - 20

**SPECIAL PURPOSE FUNDS**

2-3	At Risk (4 Year Old) Fund.....	21
2-4	At Risk (K-12) Fund .....	22
2-5	Bilingual Education Fund .....	23
2-6	Virtual Education Fund.....	24
2-7	Capital Outlay Fund .....	25
2-8	Food Service Fund.....	26
2-9	Professional Development Fund.....	27
2-10	Special Education Fund .....	28
2-11	Career and Postsecondary Education Fund.....	29
2-12	KPERS Special Retirement Contribution Fund.....	30
2-13	Special Assessments Fund.....	31
2-14	Special Education Cooperative Fund .....	32 - 34
2-15	Recreation Commission Fund.....	35
2-16	Cares Act – Stimulus Grant Fund .....	36 - 37

**Unified School District Number 418  
McPherson, Kansas**

**Fiscal Year Ended June 30, 2020**

**TABLE OF CONTENTS (CONT.)**

**SPECIAL PURPOSE FUNDS (CONT.)**

2-17	Carl Perkins Fund .....	38
2-18	Contingency Reserve Fund .....	39
2-19	Early Childhood Passthrough Fund .....	40
2-20	Gifts and Grants Fund.....	41
2-21	Head Start Program Fund.....	42 - 43
2-22	Textbook/Student Materials Revolving Fund .....	44
2-23	Title I Fund .....	45
2-24	Title II-A Teacher Quality Fund .....	46
2-25	Title VI-B Discretionary Fund .....	47
2-26	Title VI-B Passthrough Fund.....	48

**BOND AND INTEREST FUND**

2-27	Bond and Interest Fund .....	49
------	------------------------------	----

Schedule 3	Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis.....	50 - 51
Schedule 4	Schedule of Receipts, Expenditures and Unencumbered Cash – District Activity Funds – Regulatory Basis .....	52

**OTHER SUPPLEMENTAL INFORMATION – SINGLE AUDIT SECTION**

	Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	53 - 54
	Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance .....	55 - 56
Schedule 5	Schedule of Expenditures of Federal Awards.....	57 - 58
Schedule 6	Schedule of Findings and Questioned Costs.....	59 - 60
Schedule 7	Summary Schedule of Prior Audit Findings .....	61

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 418  
514 North Main  
McPherson, KS 67460

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 418, McPherson, Kansas, 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, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

---

**Hutchinson Office**  
129 W. 2nd, Ste. A  
Hutchinson, KS 67504  
620.662.3358

**McPherson Office**  
123 S. Main  
McPherson, KS 67460  
620.241.1826

**Newton Office**  
3179 North Main Ste. A  
North Newton, KS 67117  
316.282.9905

**Wichita Office**  
220 W. Douglas, Ste. 300  
Wichita, KS 67202  
316.265.5600

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District Number 418 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 Number 418 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 Number 418 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 2020 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the 2020 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 2020 basic financial statement. The 2020 information has been subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 418, McPherson, Kansas, a Municipality, as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated October 16, 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 web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules 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.

### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statement of Unified School District Number 418, McPherson, Kansas. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2020, on our consideration of the Unified School District Number 418's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Unified School District Number 418's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 418's internal control over financial reporting and compliance.

*Swindoll, Janzen, Hawk & Loyd, LLC*  
Swindoll, Janzen, Hawk & Loyd, LLC  
Hutchinson, Kansas

October 2, 2020

**Unified School District Number 418**  
**McPherson, Kansas**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

For the Year Ended June 30, 2020

	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>GENERAL FUNDS:</b>						
General Fund	\$ -	\$ 15,830,749	\$ 15,830,749	\$ -	\$ 1,008,467	\$ 1,008,467
Supplemental General Fund	648,484	5,406,336	5,349,264	705,556	-	705,556
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (4 Year Old) Fund	-	70,185	70,185	-	-	-
At Risk (K-12) Fund	-	1,562,161	1,562,161	-	-	-
Bilingual Education Fund	-	61,657	61,657	-	-	-
Capital Outlay Fund	839,962	2,803,482	2,339,999	1,303,445	-	1,303,445
Food Service Fund	140,331	1,278,915	1,353,439	65,807	-	65,807
Professional Development Fund	-	77,032	77,032	-	-	-
Special Education Fund	573,460	5,108,515	5,077,332	604,643	-	604,643
Career and Postsecondary Education Fund	-	579,832	579,832	-	-	-
KPERS Special Retirement Contribution Fund	-	3,133,407	3,133,407	-	-	-
Special Assessments Fund	16,502	2,120	16,617	2,005	-	2,005
Special Education Cooperative Fund	536,634	9,794,925	9,825,304	506,255	-	506,255
Recreation Commission Fund	-	1,599,511	1,599,511	-	-	-
Cares Act Stimulus Grant Fund	-	50,000	127,582	(77,582)	-	(77,582)
Carl Perkins Fund	17,744	3,293	12,731	8,306	3,194	11,500
Contingency Reserve Fund	509,995	-	-	509,995	-	509,995
Early Childhood Passthrough Fund	-	28,745	28,745	-	-	-
Gifts and Grants Fund	215,962	210,125	225,273	200,814	-	200,814
Head Start Program Fund	-	1,185,718	1,185,718	-	-	-
Textbook/Student Materials Revolving Fund	141,063	347,645	195,123	293,585	-	293,585
Title I Fund	-	276,379	276,379	-	-	-
Title II-A Teacher Quality Fund	-	52,182	52,182	-	-	-
Title VI-B Discretionary Fund	-	38,785	38,785	-	-	-
Title VI-B Passthrough Fund	-	1,009,427	1,009,427	-	-	-
Gate Receipts	48,973	433,277	449,619	32,631	-	32,631
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	<u>3,733,006</u>	<u>1,875,927</u>	<u>907,972</u>	<u>4,700,961</u>	<u>-</u>	<u>4,700,961</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,422,116</u>	<u>\$ 52,820,330</u>	<u>\$ 51,386,025</u>	<u>\$ 8,856,421</u>	<u>\$ 1,011,661</u>	<u>\$ 9,868,082</u>
<b>COMPOSITION OF CASH:</b>						
Board Checking Account						\$ (515,165)
Board Savings Account						646,306
Board Petty Cash Checking						1,500
Board Checking Account						4
Enrollment Checking Account						585
Activity Funds Account - High School Checking						130,402
Activity Funds Account - Middle School Checking						17,759
Activity Funds Account - High School Certificates of Deposit						29,069
Lincoln Petty Cash Checking Account						500
Roosevelt Petty Cash Checking Account						500
Washington Petty Cash Checking Account						500
Head Start Petty Cash Account						500
Eisenhower Petty Cash Account						500
Middle School Petty Cash on Hand						1,000
High School Petty Cash on Hand						1,025
Investments - Municipal Investment Pool						<u>9,697,696</u>
Total Cash						10,012,681
Agency Funds per Schedule 3						<u>(144,599)</u>
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 9,868,082</u>

**Unified School District Number 418  
McPherson, Kansas**

**NOTES TO THE FINANCIAL STATEMENT**

**For the Year Ended June 30, 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Municipal Financial Reporting Entity**

Unified School District Number 418 (the “District”) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 418 (the District), a municipality.

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

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

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

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

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

**(c) Basis of Accounting**

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

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.



**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

***(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 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.

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 the Capital Projects Fund, Trust Funds or the following Special Purpose Funds: Cares Act Stimulus Grant, Carl Perkins, Contingency Reserve, Early Childhood Passthrough, Head Start Program, Textbook/Student Materials Revolving, Title I, Title II-A Teacher Quality, Title VI-B Discretionary, Title VI-B Passthrough, Gifts and Grants, and Gate Receipts.

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

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

***Compliance with Kansas Statutes***

No statutory violations were noted in 2020.

**3. DEPOSITS AND INVESTMENTS**

As of June 30, 2020, the District had the following investments and maturities.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity in Years Less than 1</u>	<u>Rating U.S</u>
Kansas Municipal Investment Pool	\$ 9,697,696	\$ 9,697,696	S&P AAAF/SLT

### **3. DEPOSITS AND INVESTMENTS (CONT.)**

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

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

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2020, the District held 100% of their investments in the Kansas Municipal Investment Pool.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2020.

At June 30, 2020, the carrying amount of the District's deposits, including certificates of deposit, was \$314,985 and the bank balance was \$1,975,696. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$1,475,696 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 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.

At June 30, 2020, the District had invested \$9,697,696 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

### **4. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$107,306 subsequent to June 30, 2020, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

### **5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

#### **(a) Other Post-Employment Benefits**

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

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

**5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

**(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**

Sick leave is granted to employees in the following manner:

Certified Employees- 15 days at the beginning of each year. Sick leave may accumulate to 75 days or no more than the number of days recorded in excess of 60 days prior to July 3, 1988.

Classified Employees - one day for each month employed. Sick leave may accumulate to 60 days or the number of days accumulated as of September 30, 1988, whichever is greater.

Upon termination of employment, all employees are paid for unused sick leave at an average rate of \$3 per hour for classified employees, and one-half of substitute pay for certified employees.

**(d) Termination Benefits**

The District provides an early retirement program for certain eligible employees. Certified employees are eligible if they (a) are a full time employee of the District; (b) have ten or more years of employment with the District; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of teaching for the District. Classified employees are eligible if they (a) have ten or more years of employment with the District; (b) are working 17.5 or more hours per week; (c) are not more than 65 years of age; and (d) are eligible for KPERS retirement on or before July 31st of the last active year of employment with the District.

The early retirement benefit shall be an annual payment determined by utilization of the percentage opposite the year of benefit utilization on the following table. The percentage for the year of benefit shall be multiplied by the certified employee's last annual contract salary, or the classified employee's annualized salary (hourly rate x daily hours x number of days) in the last 12 months prior to retirement. The payment shall be paid annually into a 403(b) employer funded plan in January or July as selected by the employee. It shall be terminated either at the end of the payment of five years of incentive benefits or at the end of the contract year in which the employee reaches age 65. The employee shall receive no more than five years of benefits according to the following schedule. Staff hired after May 1, 2010 are not eligible.

<u>Retirement Year</u>	<u>1st Year</u>	<u>2nd Year</u>	<u>3rd Year</u>	<u>4th Year</u>	<u>5th Year</u>
2015-2016	15%	13%	11%	9%	7%
2016-2017 (and beyond)	14%	12%	10%	8%	6%

Payments to retired employees under this plan were \$150,060 for the year ended June 30, 2020.

## 6. 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	Balance Beginning of Year	Additions	Reductions/ Payments	Defeased	Balance End of Year	Interest Paid
General Obligation Bonds:										
Series 2013	2.00% to 4.00%	05-30-13	\$ 13,790,000	03-01-26	\$ 11,285,000	\$ -	\$ 580,000	\$ 6,715,000	\$ 3,990,000	\$ 269,556
Series 2019	2.60%	11-7-19	7,095,000	09-01-33	7,095,000	-	-	-	7,095,000	58,416
Total General Obligation Bonds					18,380,000	-	580,000	6,715,000	11,085,000	327,972
Capital Leases:										
Apple Computer Equipment	2.40%	07-01-16	342,250	08-01-19	86,772	-	86,772	-	-	2,161
Buses	2.70%	12-16-16	503,797	12-16-20	204,176	-	100,683	-	103,493	5,697
Computer Equipment	2.45%	08-01-17	530,000	08-01-20	266,003	-	131,396	-	134,607	6,517
Computer Equipment	3.23%	07-01-18	390,500	02-01-22	293,650	-	94,795	-	198,855	9,485
HVAC	3.25%	04-25-17	1,620,000	09-01-37	1,580,000	-	60,000	-	1,520,000	50,375
Computer Equipment	2.74%	07-01-19	278,630	02-01-23	-	278,630	69,180	-	209,450	4,497
Mower	3.60%	08-15-19	22,750	02-01-23	-	22,750	5,712	-	17,038	381
Vehicle	2.98%	09-30-19	90,657	02-01-21	-	90,657	45,547	-	45,110	929
Buses	3.23%	02-14-20	53,920	02-01-23	-	53,920	-	-	53,920	-
Computer Equipment	1.64%	04-01-20	354,485	04-01-24	-	354,485	-	-	354,485	-
Total Capital Leases					2,430,601	800,442	594,085	-	2,636,958	80,042
Special Assessments Payable:										
Washington Elementary/Lakeside	5.26%	11-01-04	169,545	11-01-19	15,787	-	15,787	-	-	830
Total Contractual Indebtedness					\$ 20,826,388	\$ 800,442	\$ 1,189,872	\$ 6,715,000	\$ 13,721,958	\$ 408,844

## 6. LONG-TERM DEBT (CONT.)

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

Debt Issue	Year								Total
	2021	2022	2023	2024	2025	2026-2030	2031-2035	2036-2039	
<b>Principal:</b>									
General Obligation Bonds:									
Series 2013	\$ 605,000	\$ 625,000	\$ 650,000	\$ 680,000	\$ 705,000	\$ 725,000	\$ -	\$ -	\$ 3,990,000
Series 2019	45,000	5,000	45,000	45,000	45,000	3,340,000	3,570,000	-	7,095,000
<b>Total General Obligation Bonds</b>	<b>650,000</b>	<b>630,000</b>	<b>695,000</b>	<b>725,000</b>	<b>750,000</b>	<b>4,065,000</b>	<b>3,570,000</b>	<b>-</b>	<b>11,085,000</b>
Capital Leases:									
Buses	103,493	-	-	-	-	-	-	-	103,493
Computer Equipment	134,607	-	-	-	-	-	-	-	134,607
Computer Equipment	97,839	101,016	-	-	-	-	-	-	198,855
HVAC	65,000	65,000	70,000	70,000	70,000	395,000	465,000	320,000	1,520,000
Computer Equipment	67,938	69,800	71,712	-	-	-	-	-	209,450
Mower	5,480	5,677	5,881	-	-	-	-	-	17,038
Vehicle	45,110	-	-	-	-	-	-	-	45,110
Buses	17,446	17,947	18,527	-	-	-	-	-	53,920
Computer Equipment	86,471	87,889	89,330	90,795	-	-	-	-	354,485
<b>Total Capital Leases</b>	<b>623,384</b>	<b>347,329</b>	<b>255,450</b>	<b>160,795</b>	<b>70,000</b>	<b>395,000</b>	<b>465,000</b>	<b>320,000</b>	<b>2,636,958</b>
<b>Total Principal</b>	<b>1,273,384</b>	<b>977,329</b>	<b>950,450</b>	<b>885,795</b>	<b>820,000</b>	<b>4,460,000</b>	<b>4,035,000</b>	<b>320,000</b>	<b>13,721,958</b>
<b>Interest:</b>									
General Obligation Bonds:									
Series 2013	133,200	108,600	83,100	56,500	32,325	10,875	-	-	424,600
Series 2019	183,885	163,861	143,961	143,039	142,117	570,311	148,215	-	1,495,389
<b>Total General Obligation Bonds</b>	<b>317,085</b>	<b>272,461</b>	<b>227,061</b>	<b>199,539</b>	<b>174,442</b>	<b>581,186</b>	<b>148,215</b>	<b>-</b>	<b>1,919,989</b>
Capital Leases:									
Buses	2,887	-	-	-	-	-	-	-	2,887
Computer Equipment	3,307	-	-	-	-	-	-	-	3,307
Computer Equipment	6,441	3,263	-	-	-	-	-	-	9,704
HVAC	48,343	46,231	44,038	41,762	39,488	160,469	90,919	15,763	487,013
Computer Equipment	5,739	3,877	1,965	-	-	-	-	-	11,581
Mower	613	416	212	-	-	-	-	-	1,241
Vehicle	1,365	-	-	-	-	-	-	-	1,365
Buses	1,680	1,178	598	-	-	-	-	-	3,456
Computer Equipment	5,814	4,395	2,954	1,489	-	-	-	-	14,652
<b>Total Capital Leases</b>	<b>76,189</b>	<b>59,360</b>	<b>49,767</b>	<b>43,251</b>	<b>39,488</b>	<b>160,469</b>	<b>90,919</b>	<b>15,763</b>	<b>535,206</b>
<b>Total Interest</b>	<b>393,274</b>	<b>331,821</b>	<b>276,828</b>	<b>242,790</b>	<b>213,930</b>	<b>741,655</b>	<b>239,134</b>	<b>15,763</b>	<b>2,455,195</b>
<b>Total Principal and Interest</b>	<b>\$ 1,666,658</b>	<b>\$ 1,309,150</b>	<b>\$ 1,227,278</b>	<b>\$ 1,128,585</b>	<b>\$ 1,033,930</b>	<b>\$ 5,201,655</b>	<b>\$ 4,274,134</b>	<b>\$ 335,763</b>	<b>\$ 16,177,153</b>

## 7. RELATED-PARTY TRANSACTIONS

Unified School District Number 418 is the taxing authority for the McPherson Recreation Commission. During the fiscal year ended June 30, 2020, the District levied a total tax of 6.00 mills for the Recreation Commission Fund, which in turn is appropriated to the McPherson Recreation Commission for its operations. Also, there is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

## 8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-6478	\$ 70,185
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	1,030,444
General Fund	Bilingual Education Fund	K.S.A. 72-6478	50,263
General Fund	Professional Development Fund	K.S.A. 72-6478	60,444
General Fund	Special Education Fund	K.S.A. 72-6478	2,896,428
General Fund	Textbook/Student Materials Revolving Fund	K.S.A. 72-6478	170,762
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	368,207
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	531,717
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	11,394
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	2,180,904
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	160,000
Special Education Fund	Special Education Co-op Fund	K.S.A. 72-6478	<u>5,077,332</u>
			<u>\$ 12,608,080</u>

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

**Contributions.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2, or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009 and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate of 6% of covered salary for KPERs 1, KPERs 2, and KPERs 3 members. Member contributions are withheld by their employer and paid to KPERs according to 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 1.00% 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.

**9. DEFINED BENEFIT PENSION PLAN (CONT.)**

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$3,133,407 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 \$26,514,983. 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 these financial statements.

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

**10. OPERATING LEASES**

The District is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property right or lease obligations and, therefore, the expenditures will be recognized when the lease payments are made. The following schedule shows the composition of total rental expenditures for all operating leases except those with terms of a month or less that were not renewed:

	Year Ending June 30,	
	2020	2019
Minimum rentals:		
Copiers	\$ 31,152	\$ 31,152
Buildings	-	2,000
Stadium	146,594	146,594
	<u>\$ 177,746</u>	<u>\$ 179,746</u>

## 10. OPERATING LEASES (CONT.)

Operating Lease obligations for subsequent years are as follows:

	Stadium Lease
2021	\$ 144,000
2022	144,570
	<u>\$ 288,570</u>

## 11. LEASE AGREEMENTS WITH MCPHERSON COLLEGE

### *Football Stadium Facilities*

The District uses McPherson College's athletic field, stadium, sport center and associated facilities for the District's athletic competitions, athletic training and training for its marching band.

McPherson College has performed renovations of such facilities at substantial cost and the District desired to continue to make use of such facilities and share equitably in the cost of such improvements, together with operating the same.

A lease agreement was executed on August 1, 2012, for a term beginning July 1, 2012 through June 30, 2022. The lease provides for annual payments including portions for rent and renovation and a portion for a projected maintenance fee. The final three years' payments for rent and renovation will be applied to an escrow account in anticipation that the parties will enter into a subsequent lease agreement during the term of which the parties anticipate additional renovations of the premises will be made. The College will contribute equal sums to the escrow. Money unused for renovations will be distributed in equal shares to both parties to the lease agreement.

These payments and the future obligation are included in the schedules above. The final payments on this lease will be made by June 30, 2022.

The maintenance and repair fee is intended to reimburse the lessor for one-half of the costs of annual utilities and ordinary maintenance of the stadium facility premises. During fiscal year ended June 30, 2020, the maintenance fee was \$28,211. The maintenance fee shall increase three percent per year unless, because of an unforeseeable circumstance, this annual increase works a substantial unfairness or hardship to either party, in which case the parties shall negotiate to determine the new maintenance and repair fee.

In addition to the maintenance and repair fee, the District shall pay 50% of the cost of repairing or replacing the electronic systems used at the stadium, including without limitation, the sound system, scoreboard, play clocks, as well as the systems used to operate them.

## 12. CLAIMS AND JUDGMENTS

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

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2019 to 2020, and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the District is exposed to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that any current matters are not anticipated to have a material impact on the District.



### **13. SUBSEQUENT EVENTS**

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in the temporary closure of schools and operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the District as of the date of this report, management believes that a material impact on the District's financial position and results of future operations is reasonably possible. The District was awarded \$213,254 in April 2020 under the CARES Act. The District received \$50,000 and spent \$127,582 as of June 30, 2020. The funding is in the form of a grant with a 5 year potential expenditure period.

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

**UNIFIED SCHOOL DISTRICT NUMBER 418  
MCPHERSON, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTAL INFORMATION**

**FISCAL YEAR ENDED JUNE 30, 2020**

Unified School District Number 418  
McPherson, Kansas

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
**(Budgeted Funds Only)**  
**For the Year Ended June 30, 2020**

	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<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>
GENERAL FUNDS:						
General Fund	\$ 16,981,534	\$ (1,158,448)	\$ 7,663	\$ 15,830,749	\$ 15,830,749	\$ -
Supplemental General Fund	5,693,474	(344,210)	-	5,349,264	5,349,264	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Yr Old) Fund	130,000	-	-	130,000	70,185	(59,815)
At Risk (K-12) Fund	1,830,995	-	-	1,830,995	1,562,161	(268,834)
Bilingual Education Fund	63,278	-	-	63,278	61,657	(1,621)
Virtual Education Fund	90,000	-	-	90,000	-	(90,000)
Capital Outlay Fund	2,967,350	-	-	2,967,350	2,339,999	(627,351)
Food Service Fund	1,823,522	-	-	1,823,522	1,353,439	(470,083)
Professional Development Fund	170,093	-	-	170,093	77,032	(93,061)
Special Education Fund	5,584,969	-	-	5,584,969	5,077,332	(507,637)
Career and Postsecondary Education Fund	810,000	-	-	810,000	579,832	(230,168)
KPERS Special Retirement Contribution Fund	3,481,195	-	-	3,481,195	3,133,407	(347,788)
Special Assessments Fund	16,617	-	-	16,617	16,617	-
Special Education Cooperative Fund	11,973,421	-	-	11,973,421	9,825,304	(2,148,117)
Recreation Commission Fund	1,600,000	-	-	1,600,000	1,599,511	(489)
BOND AND INTEREST FUND:						
Bond and Interest Fund	962,213	-	-	962,213	907,972	(54,241)
 Total	 \$ 54,178,661	 \$ (1,502,658)	 \$ 7,663	 \$ 52,683,666	 \$ 47,784,461	 \$ (4,899,205)

Unified School District Number 418  
McPherson, Kansas

GENERAL FUND

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)

	2020		Variance Over (Under)
	2019 Actual	Actual	
Receipts:			
Taxes and Shared Revenue -			
Mineral production tax	\$ 9,162	\$ 8,646	\$ - \$ 8,646
State aid	12,230,473	12,918,620	13,351,534 (432,914)
Special education aid	2,979,285	2,896,428	3,630,000 (733,572)
State reimbursements	11,150	7,055	- 7,055
	<u>15,230,070</u>	<u>15,830,749</u>	<u>\$ 16,981,534</u> <u>\$ (1,150,785)</u>
Expenditures:			
Instruction -			
Certified salaries	5,898,508	6,059,340	\$ 6,277,310 \$ (217,970)
Non-certified salaries	518,974	697,900	544,923 152,977
Insurance	364,737	736,104	382,974 353,130
Social Security	462,973	492,732	485,450 7,282
Other employee benefits	81,852	63,748	86,617 (22,869)
Purchased professional services	126,536	168,295	126,536 41,759
Other purchased services	68,351	92,140	5,000 87,140
Supplies	185,967	109,754	185,000 (75,246)
Textbooks	34,840	24,895	35,000 (10,105)
Other	-	(190)	516,581 (516,771)
Student Support Services -			
Certified salaries	339,894	350,568	356,889 (6,321)
Non-certified salaries	47,431	50,242	49,803 439
Insurance	40,820	49,607	42,861 6,746
Social Security	27,206	28,997	28,566 431
Other employee benefits	11,306	13,712	11,871 1,841
Purchased professional services	160,989	169,672	160,989 8,683
Supplies	46,182	42,593	46,182 (3,589)
Instruction Support Staff -			
Certified salaries	273,953	301,214	217,381 83,833
Non-certified salaries	313,235	267,777	328,897 (61,120)
Insurance	58,964	51,299	61,912 (10,613)
Social Security	47,652	45,934	46,916 (982)
Other employee benefits	27,478	129,752	6,548 123,204
Purchased professional services	-	-	24,212 (24,212)
Other purchased services	39,640	5,604	39,640 (34,036)
Supplies	29,657	31,844	1,694 30,150

Unified School District Number 418  
McPherson, Kansas

GENERAL FUND

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)

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Expenditures (cont.):				
Instruction Support Staff (cont.) -				
Books and periodicals	\$ -	\$ -	\$ 27,963	\$ (27,963)
Technology supplies	-	2,500	-	2,500
Property and equipment	47,614	43,300	47,614	(4,314)
General Administration -				
Certified salaries	154,331	144,457	162,048	(17,591)
Non-certified salaries	74,128	134,117	77,834	56,283
Insurance	30,664	29,928	32,197	(2,269)
Social Security	60,150	58,022	22,146	35,876
Other employee benefits	1,542	4,023	42,631	(38,608)
Purchased professional services	78,173	52,018	160,000	(107,982)
Purchased property services	1,785	385	1,785	(1,400)
Other purchased services	27,965	47,059	27,965	19,094
Supplies	93,678	110,696	90,678	20,018
Property and equipment	665	-	3,665	(3,665)
Other	26,548	12,058	26,548	(14,490)
School Administration -				
Supplies	1,979	-	1,979	(1,979)
Operations and Maintenance -				
Purchased professional services	1,214	752	1,214	(462)
Rentals	2,872	-	2,872	(2,872)
Other purchased services	2,782	19,020	2,782	16,238
Other	-	97	-	97
Student Transportation Services -				
Supervision -				
Non-certified salaries	99,250	157,417	28,399	129,018
Insurance	44,709	46,430	2,254	44,176
Social Security	17,592	17,931	2,044	15,887
Other employee benefits	9,491	11,217	150	11,067
Other purchased services	90	529	-	529
Other	5,609	5,831	32,324	(26,493)

Unified School District Number 418  
McPherson, Kansas

GENERAL FUND

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)

	2020			Variance Over (Under)
	2019 Actual	Actual	Budget	
Expenditures (cont.):				
Student Transportation Services (cont):				
Vehicle Operating Services -				
Certified salaries	\$ -	\$ -	\$ 104,213	\$ (104,213)
Non-certified salaries	27,047	28,140	-	28,140
Insurance	2,147	2,222	46,944	(44,722)
Social Security	1,947	2,034	18,472	(16,438)
Other employee benefits	143	166	9,966	(9,800)
Rent of vehicles	31,855	38,350	128,459	(90,109)
Other purchased services	136,670	87,078	55,539	31,539
Motor fuel	47,796	40,669	-	40,669
Property and equipment	58	685	-	685
Vehicle & Maintenance Services -				
Supplies	50,977	47,625	56,686	(9,061)
Other Support Services -				
Non-certified salaries	26,255	43,276	27,568	15,708
Insurance	2,013	8,204	2,114	6,090
Social Security	2,121	4,095	2,228	1,867
Other employee benefits	-	152	-	152
Other miscellaneous expenditures	-	-	74,082	(74,082)
Outgoing Transfers -				
Professional Development Fund	97,772	60,444	148,866	(88,422)
Special Education Fund	3,001,585	2,896,428	3,630,000	(733,572)
Career and Postsecondary Education Fund	336,747	368,207	300,000	68,207
Textbook/Student Materials Revolving Fund	-	170,762	-	170,762
At Risk (4 Year Old) Fund	-	70,185	130,000	(59,815)
At Risk (K-12) Fund	1,411,326	1,030,444	1,247,341	(216,897)
Bilingual Education Fund	43,635	50,263	42,212	8,051
Virtual Education Fund	20,000	-	90,000	(90,000)
Adjustment to comply with legal max	-	-	(1,158,448)	1,158,448
Legal General Fund Budget	15,230,070	15,830,749	15,823,086	7,663
Adjustment for qualifying budget credits	-	-	7,663	(7,663)
Total Expenditures	<u>15,230,070</u>	<u>15,830,749</u>	<u>\$ 15,830,749</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 418  
McPherson, Kansas**

**GENERAL FUND**

**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)**

	<b>2020</b>			<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 3,716,636	\$ 3,733,575	\$ 3,835,700	\$ (102,125)
Delinquent tax	29,438	21,084	56,082	(34,998)
Motor vehicle tax	301,343	326,555	288,180	38,375
Recreational vehicle tax	4,500	5,571	5,161	410
Commercial vehicle tax	23,510	22,889	21,658	1,231
Supplemental state aid	1,242,803	1,296,662	1,380,098	(83,436)
<b>Total Receipts</b>	<b>5,318,230</b>	<b>5,406,336</b>	<b>\$ 5,586,879</b>	<b>\$ (180,543)</b>
<b>Expenditures:</b>				
Instruction -				
Other employee benefits	-	1,779	\$ -	\$ 1,779
Purchased property services	6,089	4,046	6,089	(2,043)
Miscellaneous supplies	15,539	7,420	15,539	(8,119)
General Administration -				
Purchased professional services	42,500	31,191	42,500	(11,309)
Supplies	5,423	-	5,423	(5,423)
Dues and fees	3,421	-	3,421	(3,421)
School Administration -				
Certified salaries	661,052	720,492	694,107	26,385
Non-certified salaries	299,975	306,478	314,974	(8,496)
Insurance	104,553	122,040	107,780	14,260
Social Security	69,902	74,532	73,400	1,132
Other employee benefits	5,087	6,079	5,340	739
Purchased professional services	8,325	8,250	7,708	542
Other purchased services	16,535	12,475	13,535	(1,060)
Supplies	6,571	4,855	6,571	(1,716)
Operations and Maintenance -				
Non-certified salaries	251,067	136,326	263,620	(127,294)
Insurance	372,002	7,517	382,602	(375,085)
Social Security	36,671	10,336	37,920	(27,584)
Other employee benefits	19,767	5,429	21,340	(15,911)
Purchased professional services	28,330	20,214	30,867	(10,653)

**Unified School District Number 418  
McPherson, Kansas**

**GENERAL FUND**

**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)**

	<u>2020</u>			<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
Expenditures (cont.):				
Operations and Maintenance (cont):				
Purchased property services	\$ 2,537	\$ 1,619	\$ -	\$ 1,619
Water/sewer	48,960	51,084	50,000	1,084
Cleaning	46,380	55,079	50,000	5,079
Repairs and maintenance	38,590	30,268	30,000	268
Other purchased services	144,427	120,721	149,000	(28,279)
Supplies	246,241	258,631	253,990	4,641
Heating	80,184	55,332	80,184	(24,852)
Electricity	203,941	214,146	203,941	10,205
Motor fuel	9,209	9,498	9,209	289
Other	-	272	-	272
Other Supplemental Services -				
Non-certified salaries	87,686	72,362	81,487	(9,125)
Insurance	12,423	8,386	11,545	(3,159)
Social Security	6,547	5,335	6,082	(747)
Other employee benefits	(11,001)	88,541	1,320	87,221
Other purchased services	14,485	14,516	9,485	5,031
Other	-	-	24,806	(24,806)
Outgoing Transfers -				
Bilingual Education Fund	17,000	11,394	21,066	(9,672)
Special Education Fund	1,894,970	2,180,904	1,954,969	225,935
Career and Postsecondary Education Fund	178,000	160,000	160,000	-
At Risk (4 Year Old) Fund	83,300	-	-	-
At Risk (K-12) Fund	270,376	531,717	563,654	(31,937)
Adjustment to comply with legal max	-	-	(344,210)	344,210
Total Expenditures	<u>5,327,064</u>	<u>5,349,264</u>	<u>\$ 5,349,264</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(8,834)	57,072		
Unencumbered Cash, Beginning	<u>657,318</u>	<u>648,484</u>		
Unencumbered Cash, Ending	<u>\$ 648,484</u>	<u>\$ 705,556</u>		



**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (4 YEAR OLD) 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)**

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General Fund	\$ -	\$ 70,185	\$ -	\$ 70,185
Transfer from Supplemental General Fund	83,300	-	130,000	(130,000)
Total Receipts	<u>83,300</u>	<u>70,185</u>	<u>\$ 130,000</u>	<u>\$ (59,815)</u>
Expenditures:				
Instruction -				
Certified salaries	43,912	36,503	\$ 84,820	\$ (48,317)
Insurance	13,548	9,384	14,225	(4,841)
Social Security	6,060	4,439	6,465	(2,026)
Other employee benefits	409	358	430	(72)
Supplies	19,060	11,520	19,060	(7,540)
Other	311	311	5,000	(4,689)
Central services -				
Non-certified salaries	-	7,670	-	7,670
Total Expenditures	<u>83,300</u>	<u>70,185</u>	<u>\$ 130,000</u>	<u>\$ (59,815)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (K-12) FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

			<b>2020</b>		<b>Variance Over Under</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>(Under)</b>	
<b>Receipts:</b>					
Miscellaneous	\$ -	\$ -	\$ 20,000	\$ (20,000)	
Transfer from General Fund	1,411,326	1,030,444	1,247,341	(216,897)	
Transfer from Supplemental General Fund	270,376	531,717	563,654	(31,937.00)	
<b>Total Receipts</b>	<b>1,681,702</b>	<b>1,562,161</b>	<b>\$ 1,830,995</b>	<b>\$ (268,834)</b>	
<b>Expenditures:</b>					
<b>Instruction -</b>					
Certified salaries	1,191,045	1,036,832	\$ 1,211,265	\$ (174,433)	
Non-certified salaries	85,827	90,252	85,827	4,425	
Insurance	131,299	138,078	131,299	6,779	
Social Security	85,576	84,245	80,504	3,741	
Other employee benefits	5,618	6,624	10,690	(4,066)	
Other purchased services	660	525	660	(135)	
Supplies	14,287	23,716	14,287	9,429	
Other	901	-	129,974	(129,974)	
<b>Student Support Services -</b>					
Certified salaries	63,026	67,282	63,026	4,256	
Insurance	6,643	6,839	6,643	196	
Social Security	4,528	4,844	4,528	316	
Other employee benefits	324	395	2,246	(1,851)	
Purchased professional services	1,922	2,326	-	2,326	
<b>School Administration -</b>					
Certified salaries	76,770	79,841	76,770	3,071	
Insurance	6,680	6,903	6,680	223	
Social Security	5,638	5,885	5,638	247	
Other employee benefits	408	474	408	66	
Other purchased services	550	600	550	50	
<b>Total Expenditures</b>	<b>1,681,702</b>	<b>1,562,161</b>	<b>\$ 1,830,995</b>	<b>\$ (268,834)</b>	
Receipts Over (Under) Expenditures	-	-			
Unencumbered Cash, Beginning	-	-			
Unencumbered Cash, Ending	\$ -	\$ -			

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from General Fund	\$ 43,635	\$ 50,263	\$ 42,212	\$ 8,051
Transfer from Supplemental General Fund	<u>17,000</u>	<u>11,394</u>	<u>21,066</u>	<u>(9,672)</u>
Total Receipts	<u>60,635</u>	<u>61,657</u>	<u>\$ 63,278</u>	<u>\$ (1,621)</u>
Expenditures:				
Instruction -				
Certified salaries	46,929	49,860	\$ 49,368	\$ 492
Insurance	41	6,978	50	6,928
Social Security	3,593	3,722	3,775	(53)
Other employee benefits	672	756	685	71
Supplies	<u>9,400</u>	<u>341</u>	<u>9,400</u>	<u>(9,059)</u>
Total Expenditures	<u>60,635</u>	<u>61,657</u>	<u>\$ 63,278</u>	<u>\$ (1,621)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**VIRTUAL 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)**

	<b>2019 Actual</b>	<b>2020</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
Receipts:				
Transfer from General Fund	\$ 20,000	\$ -	\$ 90,000	\$ (90,000)
Expenditures:				
Instruction -				
Other purchased services	20,000	-	\$ 90,000	\$ (90,000)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

			<u>2020</u>		
	<u>2019</u>		<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Over</u>
					<u>(Under)</u>
Receipts:					
Taxes and Shared Revenue -					
Ad valorem property	\$ 1,812,502	\$ 1,960,021	\$ 1,788,199	\$ 171,822	\$ 171,822
Delinquent tax	12,495	9,897	27,662	(17,765)	(17,765)
Motor vehicle tax	137,332	136,913	121,595	15,318	15,318
Recreational vehicle tax	2,061	2,285	2,178	107	107
Commercial vehicle tax	9,494	10,892	9,139	1,753	1,753
Interest on idle funds	142,905	100,709	-	100,709	100,709
Miscellaneous revenue	-	404,145	-	404,145	404,145
State aid	110,361	178,620	177,096	1,524	1,524
Total Receipts	<u>2,227,150</u>	<u>2,803,482</u>	<u>\$ 2,125,869</u>	<u>\$ 677,613</u>	
Expenditures:					
Instruction -					
Property, equipment and furniture	568,952	584,010	\$ 600,000	\$ (15,991)	\$ (15,991)
General Administration -					
Other purchased services	-	1,500	-	1,500	1,500
Property, equipment and furniture	84,368	5,093	100,000	(94,907)	(94,907)
School Administration -					
Property, equipment and furniture	-	-	50,000	(50,000)	(50,000)
Operations and Maintenance -					
Non-certified salaries	926,237	1,022,326	1,200,000	(177,674)	(177,674)
Insurance	114,464	192,397	125,000	67,397	67,397
Social Security	51,283	73,618	94,000	(20,382)	(20,382)
Other employee benefits	27,359	41,139	30,000	11,139	11,139
Other purchased services	-	2,875	-	2,875	2,875
Other	-	840	-	840	840
Property and equipment	31,331	77,058	45,000	32,058	32,058
Student Transportation Services -					
Property and equipment	106,380	106,380	110,000	(3,620)	(3,620)
Other Support Services -					
Non-certified salaries	-	1,416	-	1,416	1,416
Social Security	-	108	-	108	108
Other employee benefits	-	8	-	8	8
Property and equipment	-	-	258,350	(258,350)	(258,350)
Facility Acquisition and Construction Services -					
Architectural and engineering services	25,816	64,756	100,000	(35,244)	(35,244)
Site improvement	151,306	28,447	155,000	(126,553)	(126,553)
Repair and remodeling buildings	117,264	138,028	100,000	38,028	38,028
Total Expenditures	<u>2,204,760</u>	<u>2,339,999</u>	<u>\$ 2,967,350</u>	<u>\$ (627,351)</u>	
Receipts Over (Under) Expenditures	22,390	463,483			
Unencumbered Cash, Beginning	<u>817,572</u>	<u>839,962</u>			
Unencumbered Cash, Ending	<u>\$ 839,962</u>	<u>\$ 1,303,445</u>			

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 11,778	\$ 11,653	\$ 13,600	\$ (1,947)
Federal aid	706,747	809,633	-	809,633
Student sales - lunch	486,502	408,602	484,000	(75,398)
Student sales - breakfast	23	74	61,500	(61,426)
Adult sales - lunch	31,961	24,148	173,275	(149,127)
Adult sales - breakfast	285	489	-	489
Ala carte meals	4,573	3,616	-	3,616
Miscellaneous revenue	2,789	20,600	-	20,600
EEC reimbursements	-	100	950,816	(950,716)
Total Receipts	<u>1,244,658</u>	<u>1,278,915</u>	<u>\$ 1,683,191</u>	<u>\$ (404,276)</u>
Expenditures:				
Instruction -				
Other	-	643	\$ -	\$ 643
Operations and Maintenance -				
Other	-	100	-	100
Food Service Operations -				
Non-certified salaries	448,541	472,518	470,968	1,550
Insurance	85,988	117,403	90,286	27,117
Social Security	32,628	33,368	34,260	(892)
Other employee benefits	14,162	15,413	18,008	(2,595)
Purchased professional services	3,775	2,486	-	2,486
Repairs and maintenance	21,146	24,417	-	24,417
Other purchased services	1,913	1,451	50,000	(48,549)
Food and milk	513,324	605,200	-	605,200
Supplies	45,499	39,025	600,000	(560,975)
Property and equipment	110,870	36,694	500,000	(463,306)
Other	53,343	4,721	60,000	(55,279)
Total Expenditures	<u>1,331,189</u>	<u>1,353,439</u>	<u>\$ 1,823,522</u>	<u>\$ (470,083)</u>
Receipts Over (Under) Expenditures	(86,531)	(74,524)		
Unencumbered Cash, Beginning	<u>226,862</u>	<u>140,331</u>		
Unencumbered Cash, Ending	<u>\$ 140,331</u>	<u>\$ 65,807</u>		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		2020		
	2019 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ 32,739	\$ 16,588	\$ 21,227	\$ (4,639)
Transfer from General Fund	<u>97,772</u>	<u>60,444</u>	<u>148,866</u>	<u>(88,422)</u>
Total Receipts	<u>130,511</u>	<u>77,032</u>	<u>\$ 170,093</u>	<u>\$ (93,061)</u>
Expenditures:				
Instruction -				
Non-certified salaries	-	-	\$ 17,446	\$ (17,446)
Social Security	-	-	292	(292)
Other employee benefits	-	-	30	(30)
Purchased professional services	-	-	73,933	(73,933)
Student Support Services -				
Non-certified salaries	-	32	-	32
Instructional Support Staff -				
Certified salaries	10,270	6,430	-	6,430
Non-certified salaries	6,345	6,440	-	6,440
Social Security	278	16	-	16
Other employee benefits	20	1	-	1
Purchased property services	-	1,401	-	1,401
Purchased professional services	100,087	33,039	-	33,039
Other purchased services	18,078	22,273	18,133	4,140
Supplies	1,208	7,263	1,393	5,870
Other	-	-	58,866	(58,866)
School Administration -				
Other	54	87	-	87
Books	<u>36</u>	<u>50</u>	<u>-</u>	<u>50</u>
Total Expenditures	<u>136,376</u>	<u>77,032</u>	<u>\$ 170,093</u>	<u>\$ (93,061)</u>
Receipts Over (Under) Expenditures	(5,865)	-		
Unencumbered Cash, Beginning	<u>5,865</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

	<b>2019</b>	<b>2020</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Actual</b>	
Receipts:				
State aid	\$ 38,004	\$ 31,183	\$ -	\$ 31,183
Transfer from General Fund	3,001,585	2,896,428	3,630,000	(733,572)
Transfer from Supplemental General Fund	1,894,970	2,180,904	1,954,969	225,935
Total Receipts	<u>4,934,559</u>	<u>5,108,515</u>	<u>\$ 5,584,969</u>	<u>\$ (476,454)</u>
Expenditures:				
Transfer to Special Education Cooperative Fund	<u>4,934,255</u>	<u>5,077,332</u>	<u>\$ 5,584,969</u>	<u>\$ (507,637)</u>
Receipts Over (Under) Expenditures	304	31,183		
Unencumbered Cash, Beginning	<u>573,156</u>	<u>573,460</u>		
Unencumbered Cash, Ending	<u>\$ 573,460</u>	<u>\$ 604,643</u>		



**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**CAREER AND POSTSECONDARY EDUCATION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<u>2020</u>		
	<u>2019</u>		<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>		<u>Over</u>
				<u>(Under)</u>
Receipts:				
Miscellaneous income	\$ 124,663	\$ 51,625	\$ 350,000	\$ (298,375)
Transfer from General Fund	336,747	368,207	300,000	68,207
Transfer from Supplemental General Fund	<u>178,000</u>	<u>160,000</u>	<u>160,000</u>	<u>-</u>
 Total Receipts	 <u>639,410</u>	 <u>579,832</u>	 <u>\$ 810,000</u>	 <u>\$ (230,168)</u>
Expenditures:				
Instruction -				
Certified salaries	437,553	461,821	\$ 459,431	\$ 2,390
Insurance	45,730	48,317	48,017	300
Social Security	32,905	34,835	34,550	285
Other employee benefits	2,237	2,729	2,349	380
Purchased property services	985	917	1,000	(83)
Supplies	14,427	12,973	50,000	(37,027)
Textbooks	81,888	2,512	81,888	(79,376)
Property and equipment	23,685	15,728	23,685	(7,957)
Other	<u>-</u>	<u>-</u>	<u>109,080</u>	<u>(109,080)</u>
 Total Expenditures	 <u>639,410</u>	 <u>579,832</u>	 <u>\$ 810,000</u>	 <u>\$ (230,168)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<b>2020</b>		
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 1,292,251	\$ 3,133,407	\$ 3,481,195	\$ (347,788)
Expenditures:				
Employee Benefits -				
Instruction	824,457	1,999,115	\$ 2,221,003	\$ (221,888)
Student Support Services	58,151	141,003	156,653	(15,650)
Instruction Support Staff	47,813	115,936	128,804	(12,868)
General Administration	83,996	203,671	226,278	(22,607)
School Administration	98,211	238,139	264,570	(26,431)
Other Supplemental Services	14,215	34,467	38,293	(3,826)
Operations and Maintenance	124,056	300,807	334,195	(33,388)
Student Transportation Services	1,292	3,133	3,481	(348)
Food Service Operations	40,060	97,136	107,918	(10,782)
Total Expenditures	1,292,251	3,133,407	\$ 3,481,195	\$ (347,788)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**SPECIAL ASSESSMENTS 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)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 28,352	\$ 1,170	\$ 903	\$ 267
Delinquent tax	22	98	453	(355)
Motor vehicle tax	-	691	671	20
Recreational vehicle tax	-	8	12	(4)
Commercial vehicle tax	-	153	50	103
	<u>28,374</u>	<u>2,120</u>	<u>\$ 2,089</u>	<u>\$ 31</u>
Total Receipts				
Expenditures:				
Appropriation to McPherson Recreation				
Commission	16,617	16,617	\$ 16,617	\$ -
	<u>16,617</u>	<u>16,617</u>	<u>\$ 16,617</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	11,757	(14,497)		
Unencumbered Cash, Beginning	4,745	16,502		
	<u>4,745</u>	<u>16,502</u>		
Unencumbered Cash, Ending	\$ 16,502	\$ 2,005		
	<u>\$ 16,502</u>	<u>\$ 2,005</u>		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE 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)**

			<b>2020</b>		<b>Variance Over (Under)</b>
	<b>2019 Actual</b>		<b>Actual</b>	<b>Budget</b>	
<b>Receipts:</b>					
Payments from other school districts	\$ 2,011,445	\$ 2,146,199	\$ 3,700,015	\$ (1,553,816)	
State aid	2,467,879	2,409,534	-	2,409,534	
State aid - MMIS	444,402	161,860	1,513,427	(1,351,567)	
Transfer from Special Education Fund	4,934,255	5,077,332	6,551,131	(1,473,799)	
<b>Total Receipts</b>	<b>9,857,981</b>	<b>9,794,925</b>	<b>\$ 11,764,573</b>	<b>\$ (1,969,648)</b>	
<b>Expenditures:</b>					
<b>Instruction -</b>					
Certified salaries	1,776,347	1,876,239	\$ 2,791,227	\$ (914,988)	
Non-certified salaries	2,507,153	2,525,794	2,632,510	(106,716)	
Insurance	1,119,931	1,100,589	1,275,467	(174,878)	
Social Security	325,851	312,417	390,273	(77,856)	
Other employee benefits	57,056	52,265	63,437	(11,172)	
Purchased professional services	54,954	32,390	54,954	(22,564)	
Rent	14,344	15,449	-	15,449	
Other purchased services	35,167	22,622	49,511	(26,889)	
Supplies	22,900	45,007	28,950	16,057	
Technology supplies	6,050	2,007	-	2,007	
Equipment	13,595	16,302	13,595	2,707	
<b>Student Support Services -</b>					
Certified salaries	1,837,167	1,815,928	1,929,025	(113,097)	
Non-certified salaries	254,644	257,488	267,376	(9,888)	
Insurance	221,152	240,934	232,210	8,724	
Social Security	152,597	157,607	159,077	(1,470)	
Other employee benefits	27,323	17,517	41,798	(24,281)	
Purchased professional services	575,239	418,754	575,666	(156,912)	
Other purchased services	34,740	30,155	-	30,155	
Supplies	(7,998)	26,571	63,315	(36,744)	
Equipment	22,050	9,902	22,050	(12,148)	

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE 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)**

	2019		2020	
	Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Instructional Support Staff -				
Certified salaries	\$ 23,243	\$ 20,387	\$ 52,529	\$ (32,142)
Non-certified salaries	29,752	52,800	31,240	21,560
Insurance	10,036	7,561	10,538	(2,977)
Other employee benefits	17,519	9,678	4,546	5,132
Other purchased services	-	-	13,194	(13,194)
Supplies	4,209	3,600	4,209	(609)
Equipment	30,712	39,438	-	39,438
Other	-	-	30,712	(30,712)
Special Area Administrative Service -				
Certified salaries	153,314	169,649	16,098	153,551
Non-certified salaries	107,598	114,808	112,978	1,830
Insurance	32,261	32,306	33,750	(1,444)
Social Security	18,944	20,641	19,891	750
Other employee benefits	12,771	13,608	1,400	12,208
Purchased professional services	-	-	12,400	(12,400)
Purchased property services	464	563	464	99
Other purchased services	9,695	15,576	9,695	5,881
Supplies	8,727	12,872	8,727	4,145
Other	260	260	260	-
School Administration -				
Certified salaries	16,595	17,527	17,425	102
Insurance	810	1,028	1,000	28
Social Security	1,219	1,272	1,500	(228)
Other employee benefits	88	103	100	3
Business Support Services -				
Non-certified salaries	60,967	62,240	64,015	(1,775)
Insurance	6,721	6,955	7,060	(105)
Social Security	4,483	4,561	4,707	(146)
Other employee benefits	322	366	400	(34)
Other	-	-	650,000	(650,000)
Operations and Maintenance -				
Other purchased services	3,288	3,465	3,288	177
Supplies	32,421	22,338	46,267	(23,929)
General supplies	13,846	4,654	-	4,654
Heating	3,426	3,936	3,426	510
Property and equipment	320	9,817	320	9,497

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**SPECIAL EDUCATION COOPERATIVE 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)**

			<b>2020</b>		<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>		
Expenditures (cont.):					
Student Transportation Services -					
Non-certified salaries	\$ 137,728	\$ 127,397	\$ 144,615	\$ (17,218)	
Insurance	15,275	23,726	16,200	7,526	
Social Security	10,393	9,614	11,000	(1,386)	
Other employee benefits	4,298	5,113	4,800	313	
Contracting of bus services	11,750	11,705	11,744	(39)	
Supplies	3,854	5,059	3,854	1,205	
Other Support Services -					
Non-certified salaries	4,409	3,087	4,630	(1,543)	
Social Security	337	236	400	(164)	
Other employee benefits	28	19	100	(81)	
Purchased property services	-	-	2,898	(2,898)	
Supplies	-	-	20,600	(20,600)	
Food Service Operations -					
Food	20,597	11,373	-	11,373	
Building Improvements -					
Purchased property services	2,901	29	-	29	
Total Expenditures	<u>9,865,843</u>	<u>9,825,304</u>	<u>\$ 11,973,421</u>	<u>\$ (2,148,117)</u>	
Receipts Over (Under) Expenditures	(7,862)	(30,379)			
Unencumbered Cash, Beginning	<u>544,496</u>	<u>536,634</u>			
Unencumbered Cash, Ending	<u>\$ 536,634</u>	<u>\$ 506,255</u>			

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<u>2020</u>		
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,367,414	\$ 1,477,485	\$ 1,341,404	\$ 136,081
Delinquent tax	9,379	7,456	20,875	(13,419)
Motor vehicle tax	85,618	102,915	91,417	11,498
Recreational vehicle tax	18,721	1,716	1,637	79
Mineral production tax	1,822	1,726	220,000	(218,274)
Commercial vehicle tax	7,347	8,213	6,871	1,342
Total Receipts	<u>1,490,301</u>	<u>1,599,511</u>	<u>\$ 1,682,204</u>	<u>\$ (82,693)</u>
Expenditures:				
Appropriation to McPherson Recreation Commission	<u>1,490,301</u>	<u>1,599,511</u>	<u>\$ 1,600,000</u>	<u>\$ (489)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**CARES ACT STIMULUS GRANT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Receipts:		
Federal aid	\$ -	\$ 50,000
Expenditures:		
Instruction -		
Certified salaries		
Non-certified salaries	-	1,296
Social Security	-	99
Other employee benefits	-	18
Purchased property services	-	3,726
Student Support Services -		
Non-certified salaries	-	246
Social Security	-	19
Instruction Support Staff -		
Non-certified salaries	-	779
Social Security	-	60
Other employee benefits	-	5
Supplies	-	713
General Administration -		
Non-certified salaries	-	2,194
Social Security	-	168
Other employee benefits	-	13
Purchased professional services	-	1,800
Supplies	-	1,797
School Administration -		
Non-certified salaries	-	1,224
Social Security	-	94
Other employee benefits	-	7



**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**CARES ACT STIMULUS GRANT FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**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>Actual</u>	<u>2020</u> <u>Actual</u>
Expenditures (cont.):		
Operations and Maintenance -		
Non-certified salaries	\$ -	\$ 6,529
Social Security	-	499
Other employee benefits	-	268
Cleaning	-	30
Supplies	-	6,502
Student Transportation Services -		
Non-certified salaries	-	1,361
Social Security	-	104
Other employee benefits	-	66
Supplies	-	169
Other Support Services -		
Non-certified salaries	-	1,644
Social Security	-	126
Other employee benefits	-	10
Food Service Operations -		
Non-certified salaries	-	65,871
Social Security	-	6,247
Other employee benefits	-	3,147
Supplies	-	20,751
	<u>-</u>	<u>127,582</u>
Total Expenditures	-	127,582
Receipts Over (Under) Expenditures	-	(77,582)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (77,582)</u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**CARL PERKINS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 27,358	\$ -
Miscellaneous	<u>-</u>	<u>3,293</u>
Total Receipts	<u>27,358</u>	<u>3,293</u>
Expenditures:		
Instruction - Supplies	<u>20,136</u>	<u>12,731</u>
Receipts Over (Under) Expenditures	7,222	(9,438)
Unencumbered Cash, Beginning	<u>10,522</u>	<u>17,744</u>
Unencumbered Cash, Ending	<u><u>\$ 17,744</u></u>	<u><u>\$ 8,306</u></u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**CONTINGENCY RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Transfer from General Fund	\$ -	\$ -
Expenditures:		
Outgoing Transfers -	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>509,995</u>	<u>509,995</u>
Unencumbered Cash, Ending	<u><u>\$ 509,995</u></u>	<u><u>\$ 509,995</u></u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**EARLY CHILDHOOD PASSTHROUGH FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 28,772	\$ 28,745
Expenditures:		
Instruction - Certified salaries	<u>28,772</u>	<u>28,745</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**GIFTS AND GRANTS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Gifts and grants	\$ 159,610	\$ 158,499
State aid	-	25,813
Federal aid	-	25,813
	<u>159,610</u>	<u>210,125</u>
Total Receipts	<u>159,610</u>	<u>210,125</u>
Expenditures:		
Instruction -		
Teaching supplies	64,373	40,548
Miscellaneous supplies	116,259	159,826
School Administration -		
Purchased property services	3,130	20,454
Property and equipment	2,484	4,445
Operations and Maintenance -		
Taxes	<u>52,927</u>	<u>-</u>
	<u>239,173</u>	<u>225,273</u>
Total Expenditures	<u>239,173</u>	<u>225,273</u>
Receipts Over (Under) Expenditures	(79,563)	(15,148)
Unencumbered Cash, Beginning	<u>295,525</u>	<u>215,962</u>
Unencumbered Cash, Ending	<u>\$ 215,962</u>	<u>\$ 200,814</u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**HEAD START PROGRAM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019</u></b>	<b><u>2020</u></b>
	<b>Actual</b>	<b>Actual</b>
Receipts:		
Federal aid	\$ 1,168,731	\$ 1,185,718
Expenditures:		
Instruction -		
Certified salaries	412,331	356,604
Non-certified salaries	107,382	166,438
Insurance	67,549	91,574
Social Security	38,091	46,610
Other employee benefits	3,522	4,033
Purchased professional services	66,223	66,935
Purchased property services	-	25,050
Other purchased services	219	-
Supplies	4,552	12,457
Property and equipment	3,060	4,078
Student Support Services -		
Social Security	462	643
Purchased professional services	8,732	8,144
Supplies	1,453	3,197
Instruction Support Staff -		
Certified salaries	32,541	44,302
Insurance	2,348	54
Social Security	1,975	2,750
Other employee benefits	173	263
Other purchased services	16,687	14,369
Supplies	661	266
General Administration -		
Certified salaries	117,626	94,954
Non-certified salaries	44,209	58,135
Insurance	28,694	34,058
Social Security	11,604	13,109
Other employee benefits	869	1,072
Other purchased services	11,076	1,481
Supplies	1,293	2,146
Property and equipment	2,084	-

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**HEAD START PROGRAM FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Expenditures (cont.):		
General Administration (cont.) -		
Other	\$ 9,127	\$ 14,741
School Administration -		
Certified salaries	23,591	-
Insurance	1,615	(8)
Social Security	1,724	-
Other employee benefits	125	-
Operations and Maintenance -		
Other purchased services	4,364	4,200
Supplies	45	-
Student Transportation Services -		
Other purchased services	3,320	1,986
Supplies	1,736	2,009
Other Support Services -		
Non-certified salaries	114,003	84,716
Insurance	20,342	18,183
Social Security	8,393	6,213
Other employee benefits	588	500
Other purchased services	(61,710)	(47,480)
Supplies	922	1,037
Food Service Operations -		
Non-certified salaries	403	500
Supplies	50,648	41,928
Repair and Remodeling Buildings -		
Construction services	<u>4,079</u>	<u>4,471</u>
Total Expenditures	<u>1,168,731</u>	<u>1,185,718</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**TEXTBOOK/STUDENT MATERIALS REVOLVING FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Rental fees and books	\$ 117,316	\$ 115,981
Contributions and donations	70,223	60,902
Transfer from General Fund	<u>-</u>	<u>170,762</u>
Total Receipts	<u>187,539</u>	<u>347,645</u>
Expenditures:		
Instruction -		
General supplies	32,115	24,706
Textbooks	89,107	83,765
Workbooks	92,073	86,633
Miscellaneous supplies	1,850	(577)
Other miscellaneous expenditures	<u>310</u>	<u>596</u>
Total Expenditures	<u>215,455</u>	<u>195,123</u>
Receipts Over (Under) Expenditures	(27,916)	152,522
Unencumbered Cash, Beginning	<u>168,979</u>	<u>141,063</u>
Unencumbered Cash, Ending	<u>\$ 141,063</u>	<u>\$ 293,585</u>



**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE I FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 280,084	\$ 276,379
Expenditures:		
Instruction -		
Certified salaries	16,940	113,784
Non-certified salaries	158,921	101,482
Insurance	40,914	30,106
Social Security	22,598	14,435
Other employee benefits	12,152	12,724
Supplies	5,090	-
Instruction Support Staff -		
Other purchased services	<u>23,469</u>	<u>3,848</u>
Total Expenditures	<u>280,084</u>	<u>276,379</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE II-A TEACHER QUALITY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 56,194	\$ 52,182
Expenditures:		
Instruction Support Staff -		
Certified salaries	1,430	-
Non-certified salaries	13,476	-
Insurance	1	-
Social Security	108	-
Other employee benefits	13	-
Purchased professional services	31,750	50,092
Other purchased services	6,179	2,090
Supplies	3,237	-
Total Expenditures	<u>56,194</u>	<u>52,182</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE VI-B DISCRETIONARY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 39,185	\$ 38,785
Expenditures:		
Instruction -		
Certified salaries	12,400	38,785
Instructional Support Staff -		
Certified salaries	<u>26,785</u>	<u>-</u>
Total Expenditures	<u>39,185</u>	<u>38,785</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Unified School District Number 418  
McPherson, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE VI-B PASSTHROUGH FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
Receipts:		
Federal aid	\$ 997,209	\$ 1,009,427
Expenditures:		
Instruction -		
Certified salaries	853,212	738,094
Insurance	94,799	95,994
Social Security	45,838	49,361
Other employee benefits	3,360	4,143
Total Expenditures	<u>997,209</u>	<u>1,009,427</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 418  
McPherson, Kansas**

**BOND AND INTEREST FUND**

**BOND AND INTEREST FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

		<b>2020</b>		
	<b>2019</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,329,331	\$ 1,709,687	\$ 1,553,126	\$ 156,561
Delinquent tax	6,513	6,710	20,725	(14,015)
Motor vehicle tax	81,067	69,132	62,638	6,494
Recreational vehicle tax	1,229	1,070	1,121	(51)
Commercial vehicle tax	4,120	7,611	4,708	2,903
State aid	57,595	81,717	86,599	(4,882)
	<u>1,479,855</u>	<u>1,875,927</u>	<u>\$ 1,728,917</u>	<u>\$ 147,010</u>
 Expenditures:				
Interest	404,913	327,972	\$ 382,213	\$ (54,241)
Principal	555,000	580,000	580,000	-
	<u>959,913</u>	<u>907,972</u>	<u>\$ 962,213</u>	<u>\$ (54,241)</u>
 Receipts Over (Under) Expenditures	519,942	967,955		
 Unencumbered Cash, Beginning	<u>3,213,064</u>	<u>3,733,006</u>		
 Unencumbered Cash, Ending	<u>\$ 3,733,006</u>	<u>\$ 4,700,961</u>		

Unified School District Number 418  
McPherson, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2020

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
Middle School -				
Student Projects	\$ 1,044	\$ 1,499	\$ -	\$ 2,543
Student Council	2,885	1,371	300	3,956
High School -				
AP Test Refund	7,443	6,315	9,752	4,006
Art Club	70	241	-	311
AVID	138	1	139	-
Band	1,984	8,795	10,667	112
Banner Replacement	16	-	16	-
Baseball Fundraising	400	23,952	20,501	3,851
Basketball Fundraising	1,157	1,233	1,194	1,196
Bowling	1,231	273	299	1,205
Boys Golf	4,076	1,625	2,266	3,435
Boys Swimming Fundraising	13,638	238	1,312	12,564
Class of 2010	1,828	2	1,830	-
Class of 2011	580	1	581	-
Class of 2012	1,974	2	1,976	-
Class of 2013	2	-	2	-
Class of 2014	6	-	6	-
Class of 2015	460	-	460	-
Class of 2016	866	1	867	-
Class of 2017	384	-	384	-
Class of 2018	152	-	152	-
Class of 2019	1,584	11	1,595	-
Class of 2020	6,943	3,584	1,465	9,062
Class of 2021	6,890	4,484	630	10,744
Class of 2022	4,343	2,223	100	6,466
Class of 2023	-	2,175	-	2,175
Cross Country Fundraising	1,918	74	943	1,049
Football Fundraising	4,415	30,162	28,719	5,858
Friends of Rachel	94	-	94	-
Future Farmers of America	4,267	1,033	529	4,771
FCCLA	904	513	545	872
Girls Basketball Fundraising	1,103	5,662	6,761	4
Girls Soccer Fundraising	2,429	90	1,072	1,447
Girls Swimming Fundraising	13,701	39	721	13,019
Girls Tennis	810	152	174	788
Global Power Club	573	1	574	-
HOSA	612	2	-	614
International Club	1,088	737	749	1,076
KAY	307	5,447	1,350	4,404
KEY Club	313	-	313	-
Library Shop	471	1,065	1,185	351
Mac Hi-Steppers	782	7,140	5,966	1,956
M Club	296	-	296	-
Money/Management Club	678	1	679	-
MHS-School Store	1,446	2,760	2,456	1,750

Unified School District Number 418  
McPherson, Kansas

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations:				
High School (cont.) -				
National Forensics League	\$ 798	\$ 14,479	\$ 9,187	\$ 6,090
National Honor Society	35	469	497	7
Orchestra	5,741	5,022	3,057	7,706
Pavers Project	823	-	823	-
PAWS	424	1	-	425
Pep Club	3,875	3,662	5,947	1,590
Pup Prints	1,017	7,354	6,398	1,973
Science Club	935	1,098	480	1,553
Scholars Bowl	253	680	192	741
Soccer Fundraising	559	330	558	331
Softball Fundraising	451	1,796	904	1,343
Student Government	1,043	5,188	4,095	2,136
SADD	971	1	972	-
Take a Second	1,323	2	1,325	-
Tennis	224	102	100	226
Thespians	851	11,339	8,007	4,183
Track & Field Fundraising	6,560	1,007	3,411	4,156
Vending/Concession	5,881	5,094	8,666	2,309
Vending/Management	6,073	33,791	35,919	3,945
Vocal Music	474	16,660	16,937	197
Volleyball Fundraising	5,155	3,153	5,395	2,913
VICA	1,177	17	-	1,194
Wrestling Fundraising	395	5,303	4,249	1,449
	<hr/>	<hr/>	<hr/>	<hr/>
Total Student Organization Funds	141,339	229,452	226,739	144,052
Other Agency Funds:				
Sales Tax	372	16,646	16,471	547
	<hr/>	<hr/>	<hr/>	<hr/>
Total Agency Funds	<u>\$ 141,711</u>	<u>\$ 246,098</u>	<u>\$ 243,210</u>	<u>\$ 144,599</u>

**Unified School District Number 418  
McPherson, Kansas**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

**For the Year Ended June 30, 2020**

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Middle School -						
Athletics	\$ 18,892	\$ 55,136	\$ 62,768	\$ 11,260	\$ -	\$ 11,260
Book Rental	-	16,209	16,209	-	-	-
High School -						
Athletics	28,678	357,161	367,762	18,077	-	18,077
Musical	1,402	4,770	2,880	3,292	-	3,292
Play	1	1	-	2	-	2
Total District Activity Funds	<u>\$ 48,973</u>	<u>\$ 433,277</u>	<u>\$ 449,619</u>	<u>\$ 32,631</u>	<u>\$ -</u>	<u>\$ 32,631</u>



**UNIFIED SCHOOL DISTRICT NUMBER 418  
MCPHERSON, KANSAS**

**OTHER SUPPLEMENTAL INFORMATION  
SINGLE AUDIT SECTION**

**FISCAL YEAR ENDED JUNE 30, 2020**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Board of Education  
Unified School District Number 418  
514 North Main  
McPherson, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District Number 418 (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon dated October 2, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Swindoll, Janzen, Hawk & Loyd, LLC*  

---

Swindoll Janzen Hawk & Loyd, LLC  
Hutchinson, Kansas

October 2, 2020

---

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Unified School District Number 418  
514 North Main  
McPherson, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited Unified School District Number 418's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on each Major Federal Program***

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

Management of Unified School District Number 418 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Swindoll Janzen Hawk & Loyd, LLC  
Hutchinson, Kansas

October 2, 2020

Unified School District Number 418  
McPherson, Kansas

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended For the Year Ended June 30, 2020

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through Kansas Department of Education -			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO418	\$ 112,484
National School Lunch Program	10.555	DO418	404,944
Summer Food Service Program for Children	10.559	DO418	292,205
Total Child Nutrition Cluster			<u>809,633</u>
Child and Adult Care Food Program	10.558	DO418	<u>9,508</u>
Total U.S. Department of Agriculture			<u>819,141</u>
<u>U.S. Department of Education</u>			
Passed through Kansas Department of Education -			
Special Education Cluster (IDEA)			
Special Education - Grants to States - IDEA Part B	84.027	DO418	1,048,212
Special Education - Preschool Grants	84.173	DO418	28,745
Total Special Education Cluster (IDEA)			<u>1,076,957</u>
Title I Grants to Local Educational Agencies	84.010	DO418	256,621
Title IV-A - FY20	84.424	DO418	19,758
Title II-A Teacher Quality	84.367	DO418	52,182
Elementary and Secondary School Emergency Relief Fund	84.425D	DO418	<u>127,582</u>
Total U.S. Department of Education			<u>1,533,100</u>
<u>U.S. Department of Health and Human Services</u>			
Head Start	93.600	07CH01099801	1,176,210
TANF - Early Learning Kansans	94	DO418	<u>25,813</u>
Total U.S. Department of Health and Human Services			<u>1,202,023</u>
Total Expenditures of Federal Awards			<u>\$ 3,554,264</u>

**Unified School District Number 418  
McPherson, Kansas**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended For the Year Ended June 30, 2020**

Notes to the Schedule of Expenditures of Federal Awards

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 418, McPherson, Kansas (the District), under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

**Note 2 - Summary of Significant Accounting Policies**

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

**Note 3 - Funds Expended**

Funds where federal expenditures were received and expended:

Food Service Fund	\$	809,633
Title I Fund		256,621
Title II-A Teacher Quality Fund		52,182
Title IV-A Fund		19,758
Title VI-B Discretionary Fund		38,785
Title VI-B Pass-through Fund		1,009,427
Cares Act Stimulus Grant Fund		127,582
Head Start Fund		1,185,718
Early Childhood Pass-through Fund		28,745
Gifts and Grants Fund		25,813
		<hr/>
	\$	<u>3,554,264</u>

Unified School District Number 418  
McPherson, Kansas

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2020

**Section 1 – Summary of Auditor’s Results**

**Financial Statements**

- |  |               |
|--|---------------|
| 1. Type of auditor’s opinion issued on whether the financial statements audited were prepared in accordance with GAAP: | Adverse       |
| 2. Internal control over financial reporting:  |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiencies identified?  | None Reported |
| 3. Noncompliance material to the financial statements noted?   | No            |

**Federal Awards**

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified?   | None Reported |
| 2. Type of auditor’s report issued on compliance for major programs:  | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No            |
| 4. Identification of major programs:  |               |

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Special Education Cluster (IDEA):	
Special Education – Grants to States	84.027
Special Education – Preschool Grants	84.173

- |   |           |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee?                                 | No        |

**Section 2 – Findings – Financial Statement Audit**

There were no reportable findings.



### **Section 3 – Findings and Questioned Costs – Major Federal Award Programs**

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster - CFDA Numbers 10.553, 10.555 and 10.559

There were no reportable findings.

U.S. DEPARTMENT OF EDUCATION

Special Education Cluster - CFDA Numbers 84.027 and 84.173.

There were no reportable findings.

**Unified School District Number 418  
McPherson, Kansas**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended June 30, 2020**

**FINDINGS AND QUESTIONED COSTS- MAJOR FEDERAL AWARD PROGRAMS AUDIT**

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster – CFDA Number 10.553, 10.555, 10.559.

NONE

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start – CFDA Number 93.600.

NONE