

UNIFIED SCHOOL DISTRICT NO. 107

Mankato, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2017

MAPES & MILLER  
Certified Public Accountants  
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas  
June 30, 2017

Nadine Smith - Superintendent

Jennifer Urbaniak - Clerk

Rick Diamond - Treasurer

BOARD MEMBERS

Brenden Wirth - President

Lori Yelken - Vice President

Bob Fogo

Ervin Underwood

Janelle Greene

Todd Mauerhan

Lori Slate

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

For the Year Ended June 30, 2017

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# MAPES & MILLER LLP

## CERTIFIED PUBLIC ACCOUNTANTS

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 107, Mankato, Kansas, a Municipality, as of and for the year ended June 30, 2017, and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 107, Mankato, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 107 Mankato, Kansas as of June 30, 2017, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 107 Mankato, Kansas, as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matter  
Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and schedule of regulatory basis receipts and disbursements – student activity funds (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,  
***Mapes & Miller LLP***  
Certified Public Accountants

February 12, 2018  
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
For The Year Ended June 30, 2017

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ 1,845	\$ -	\$ 2,737,771	\$ 2,738,278	\$ 1,338	\$ 65,376	\$ 66,714
Supplemental General Fund	43,314	23,617	660,324	700,125	27,130	8,601	35,731
Special Purpose Funds							
At Risk Fund (4 Year Old)	30,000	-	86,844	76,844	40,000	-	40,000
At Risk Fund (K-12)	171,686	-	190,168	191,854	170,000	3,984	173,984
Capital Outlay Fund	1,798,568	17,770	159,449	161,597	1,814,190	40,505	1,854,695
Driver Training Fund	12,877	-	4,104	5,308	11,673	-	11,673
Food Service Fund	25,166	-	198,255	196,664	26,757	275	27,032
Professional Development Fund	49	-	5,000	49	5,000	-	5,000
Summer School Fund	5,200	-	18,889	9,089	15,000	3,605	18,605
Special Education Fund	620,544	-	391,476	576,084	435,936	-	435,936
Vocational Education Fund	122,629	-	222,232	203,311	141,550	7,942	149,492
KPERS Special Retirement Contribution Fund	-	-	173,221	173,221	-	-	-
Contingency Reserve Fund	368,237	-	-	-	368,237	-	368,237
Textbook & Student Material Revolving Fund	87,564	-	10,000	34,727	62,837	789	63,626
District Activity Funds	22,968	-	50,909	54,983	18,894	1,722	20,616
Federal Funds	-	-	69,418	68,772	646	8,189	8,835
Bond & Interest Fund							
Bond & Interest Fund	24,441	-	135	-	24,576	-	24,576
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,335,088</u>	<u>\$ 41,387</u>	<u>\$ 4,978,195</u>	<u>\$ 5,190,906</u>	<u>\$ 3,163,764</u>	<u>\$ 140,988</u>	<u>\$ 3,304,752</u>

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

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Statement 1  
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
For The Year Ended June 30, 2017

COMPOSITION OF CASH

Cash on Hand	\$ 30
Central National Bank	
Checking	250
State Exchange Bank	
NOW Account	3,178,062
Checking Account	1,300
In-Substance Receipt in Transit	<u>166,039</u>
 Total Cash	 3,345,681
 Agency Funds per Schedule 3	 <u>(40,929)</u>
 Total Reporting Entity (Excluding Agency Funds)	 <u>\$ 3,304,752</u>

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

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

NOTES TO THE FINANCIAL STATEMENT  
June 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. FINANCIAL REPORTING ENTITY**

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

**B. REGULATORY BASIS FUND TYPES**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the District for the year ended June 30, 2017.

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

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

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

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

**C. REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING  
PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA**

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



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

#### **D. BUDGETARY INFORMATION**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2017.

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

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

A legal operating budget is not required for Capital Projects Funds, Trust Funds, and the following Special Purpose Funds:

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

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

## 2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

### Compliance With Kansas Statutes

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

## 3. DEPOSITS AND INVESTMENTS

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

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

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

**Custodial Credit Risk – Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured on June 30, 2017.

At June 30, 2017, the District's carrying amount of deposits was \$3,345,651 and the bank balance was \$3,236,187. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$250,750 was covered by federal depository insurance, and the remaining \$2,985,437 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

#### 4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk Fund (4 Year Old)	K.S.A. 72-6428	\$ 46,782
General Fund	Capital Outlay Fund	K.S.A. 72-6428	103,946
General Fund	Food Service Fund	K.S.A. 72-6428	8,045
General Fund	Special Education Fund	K.S.A. 72-6428	329,559
General Fund	KPERS Special Retirement Contribution	K.S.A. 72-6428	173,221
Supplemental General Fund	At Risk Fund (4 Year Old)	K.S.A. 72-6433	40,000
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-6433	190,168
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	10,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6433	5,000
Supplemental General Fund	Summer School Fund	K.S.A. 72-6433	18,889
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	54,290
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	206,412
Supplemental General Fund	Textbook & Student Material Revolving Fund	K.S.A. 72-6433	10,000

#### 5. 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 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$173,221 for the year ended June 30, 2017.

**Net Pension Liability** – At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,299,302. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

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

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

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

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

### **(b) Compensated Absences**

#### Vacation and Sick Leave

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

## **7. RISK MANAGEMENT**

The Unified School District No. 107 is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks.

During the year ended June 30, 2017, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

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

The District received \$166,039 subsequent to June 30, 2017 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, 2017.

## **9. SUBSEQUENT EVENTS**

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

UNIFIED SCHOOL DISTRICT NO. 107  
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2017

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended June 30, 2017

FUNDS	Certified Budget	Adjustment to Comply with Legal Max Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	\$ 2,901,404	\$ (196,359)	\$ 33,233	\$ 2,738,278	\$ 2,738,278	\$ -
Supplemental General Fund	700,125	-	-	700,125	700,125	-
Special Revenue Funds						
At Risk Fund (4 Year Old)	97,140	-	-	97,140	76,844	(20,296)
At Risk Fund (K-12)	245,210	-	-	245,210	191,854	(53,356)
Capital Outlay Fund	2,125,325	-	-	2,125,325	161,597	(1,963,728)
Driver Training Fund	16,137	-	-	16,137	5,308	(10,829)
Food Service Fund	211,815	-	-	211,815	196,664	(15,151)
Professional Development Fund	568	-	-	568	49	(519)
Summer School Fund	10,201	-	-	10,201	9,089	(1,112)
Special Education Fund	993,603	-	-	993,603	576,084	(417,519)
Vocational Education Fund	317,277	-	-	317,277	203,311	(113,966)
KPERs Special Retirement Contribution Fund	254,018	-	-	254,018	173,221	(80,797)

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-1  
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 2,178,773	\$ 2,178,772	\$ 1
Special Education Aid	329,559	416,114	(86,555)
Interest on Idle Funds	21,098	27,500	(6,402)
KPERS Aid	173,221	254,018	(80,797)
Miscellaneous	1,887	25,000	(23,113)
Reimbursements	33,104	-	33,104
State Aid Reimbursement	129	-	129
Total Receipts	<u>2,737,771</u>	<u>\$ 2,901,404</u>	<u>\$ (163,633)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	740,384	\$ 500,000	\$ 240,384
Noncertified	24,237	20,000	4,237
Employee Benefits			
Insurance	155,339	100,000	55,339
Social Security & Medicare	56,934	39,000	17,934
Other	1,549	5,000	(3,451)
Other Purchased Services			
Tuition			
Tuition/Other LEA's Outside the State	39,000	-	39,000
Other	51	-	51
Supplies			
General	16,544	21,000	(4,456)
Technology	1,170	-	1,170
Total Instruction	<u>1,035,208</u>	<u>685,000</u>	<u>350,208</u>
Student Support Services			
Salaries			
Certified	69,940	53,000	16,940
Noncertified	36,058	28,000	8,058
Employee Benefits			
Insurance	19,688	11,000	8,688
Social Security & Medicare	7,337	5,600	1,737
Other	88	-	88
Supplies	1,910	1,500	410
Other	521	-	521
Total Student Support Services	<u>135,542</u>	<u>99,100</u>	<u>36,442</u>



UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-1  
Page 2 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Instructional Support Staff			
Salaries			
Noncertified	\$ 16,574	\$ 15,000	\$ 1,574
Employee Benefits			
Insurance	5,698	4,200	1,498
Social Security & Medicare	1,231	1,200	31
Other	15	-	15
Supplies			
Books & Periodicals	2,242	1,400	842
Technology	998	-	998
Total Instructional Support Staff	<u>26,758</u>	<u>21,800</u>	<u>4,958</u>
General Administration			
Salaries			
Certified	44,550	45,000	(450)
Noncertified	24,502	22,000	2,502
Employee Benefits			
Insurance	6,621	5,000	1,621
Social Security & Medicare	5,138	5,000	138
Other	64	-	64
Other Purchased Services			
Insurance	66,903	62,000	4,903
Communications	1,915	4,500	(2,585)
Other	10,556	8,700	1,856
Supplies	2,983	2,000	983
Other	12,261	15,000	(2,739)
Total General Administration	<u>175,493</u>	<u>169,200</u>	<u>6,293</u>
School Administration			
Salaries			
Certified	106,490	110,000	(3,510)
Noncertified	59,912	46,500	13,412
Employee Benefits			
Insurance	19,903	16,000	3,903
Social Security & Medicare	12,614	12,000	614
Other	154	-	154
Other Purchased Services			
Communications	3,515	8,500	(4,985)
Supplies	2,936	1,000	1,936
Total School Administration	<u>205,524</u>	<u>194,000</u>	<u>11,524</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Central Services			
Salaries			
Noncertified	\$ 19,393	\$ 20,000	\$ (607)
Employee Benefits			
Insurance	1,411	2,600	(1,189)
Social Security & Medicare	1,406	2,000	(594)
Other	18	-	18
Total Central Services	<u>22,228</u>	<u>24,600</u>	<u>(2,372)</u>
Operations & Maintenance			
Salaries			
Noncertified	104,842	87,500	17,342
Employee Benefits			
Insurance	17,015	15,000	2,015
Social Security & Medicare	6,631	6,000	631
Other	79	-	79
Purchased Property Services			
Water/Sewer	12,622	13,000	(378)
Repairs & Maintenance	91,357	70,000	21,357
Energy			
Heating	18,666	18,000	666
Electricity	57,743	55,000	2,743
Total Operations & Maintenance	<u>308,955</u>	<u>264,500</u>	<u>44,455</u>
Supervision			
Salaries			
Noncertified	8,958	20,000	(11,042)
Employee Benefits			
Insurance	5,672	11,000	(5,328)
Social Security & Medicare	979	2,000	(1,021)
Other	12	-	12
Other	321	-	321
Total Supervision	<u>15,942</u>	<u>33,000</u>	<u>(17,058)</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle Operating Service			
Salaries			
Noncertified	\$ 57,935	\$ 65,000	\$ (7,065)
Employee Benefits			
Insurance	17,093	7,000	10,093
Social Security	4,123	5,000	(877)
Other	50	500	(450)
Motor Fuel	25,431	27,500	(2,069)
Total Vehicle Operating Service	104,632	105,000	(368)
Vehicle & Maintenance Services			
Salaries			
Noncertified	23,138	16,500	6,638
Employee Benefits			
Insurance	5,672	6,000	(328)
Social Security	1,671	1,000	671
Other	20	-	20
Purchased Professional & Technical Services	883	-	883
Other Purchased Services	1,041	8,650	(7,609)
Supplies	13,988	22,000	(8,012)
Other	30	500	(470)
Total Vehicle & Maintenance Services	46,443	54,650	(8,207)
Outgoing Transfers			
At Risk Fund (4 Year Old)	46,782	60,000	(13,218)
Capital Outlay Fund	103,946	500,422	(396,476)
Food Service Fund	8,045	20,000	(11,955)
Special Education Fund	329,559	416,114	(86,555)
KPERS Special Retirement Contribution Fund	173,221	254,018	(80,797)
Total Outgoing Transfers	661,553	1,250,554	(589,001)
Adjustment to Comply With Legal Max	-	(196,359)	196,359
Legal General Fund Budget	2,738,278	2,705,045	33,233
Adjustment for Qualifying Budget Credits			
Reimbursements	-	33,233	(33,233)
Total Expenditures	2,738,278	\$ 2,738,278	\$ -
Receipts Over (Under) Expenditures	(507)		
UNENCUMBERED CASH, July 1, 2016	1,845		
UNENCUMBERED CASH, June 30, 2017	\$ 1,338		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 27,080	\$ 30,012	\$ (2,932)
Current Tax	560,080	551,073	9,007
Delinquent Tax	4,729	3,126	1,603
Motor Vehicle Tax	64,882	58,754	6,128
Recreational Vehicle Tax	1,594	912	682
Commercial Vehicle Tax	1,777	1,459	318
Miscellaneous	182	5,000	(4,818)
Total Receipts	660,324	\$ 650,336	\$ 9,988
<b>EXPENDITURES</b>			
Instruction			
Salaries			
Certified	24,725	\$ 101,075	\$ (76,350)
Noncertified	-	15,000	(15,000)
Employee Benefits			
Insurance	-	25,000	(25,000)
Social Security & Medicare	1,614	12,000	(10,386)
Other	20	500	(480)
Other Purchased Services	-	36,000	(36,000)
Supplies			
General	16,608	21,000	(4,392)
Technology	1,078	1,000	78
Miscellaneous	-	14,000	(14,000)
Property	-	1,000	(1,000)
Other	1,969	-	1,969
Total Instruction	46,014	226,575	(180,561)
Student Support Services			
Salaries			
Certified	3,806	18,000	(14,194)
Noncertified	-	9,000	(9,000)
Employee Benefits			
Insurance	-	5,000	(5,000)
Social Security & Medicare	259	2,000	(1,741)
Other	3	-	3
Other	125	-	125
Total Student Support Services	4,193	34,000	(29,807)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Instructional Support Staff			
Salaries			
Noncertified Salary	\$ -	\$ 1,500	\$ (1,500)
Employee Benefits			
Insurance	-	1,550	(1,550)
Social Security & Medicare	-	100	(100)
Purchased Professional & Technical Services	96,312	100,000	(3,688)
Total Instructional Support Staff	96,312	103,150	(6,838)
General Administration			
Salaries			
Certified	4,950	5,000	(50)
Noncertified	1,079	2,000	(921)
Employee Benefits			
Insurance	-	500	(500)
Social Security & Medicare	429	500	(71)
Other	5	-	5
Other Purchased Services	-	2,900	(2,900)
Supplies	80	2,000	(1,920)
Property	-	200	(200)
Total General Administration	6,543	13,100	(6,557)
School Administration			
Salaries			
Certified	8,210	10,000	(1,790)
Noncertified	-	5,500	(5,500)
Employee Benefits			
Insurance	-	3,600	(3,600)
Social Security & Medicare	584	1,250	(666)
Other	7	-	7
Other Purchased Services	-	5,500	(5,500)
Property	633	1,000	(367)
Total School Administration	9,434	26,850	(17,416)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Central Services			
Salaries			
Noncertified	\$ 1,079	\$ 2,000	\$ (921)
Employee Benefits			
Insurance	-	350	(350)
Social Security & Medicare	72	200	(128)
Other	1	-	1
Total Central Services	1,152	2,550	(1,398)
Operations & Maintenance			
Salaries			
Noncertified	805	8,000	(7,195)
Employee Benefits			
Insurance	-	1,500	(1,500)
Social Security & Medicare	53	550	(497)
Other	1	-	1
Total Operations & Maintenance	859	10,050	(9,191)
Supervision			
Salaries			
Noncertified	805	-	805
Employee Benefits			
Social Security & Medicare	53	-	53
Other	1	-	1
Total Supervision	859	-	859
Vehicle Operating Services			
Salaries			
Noncertified	-	6,000	(6,000)
Employee Benefits			
Insurance	-	5,000	(5,000)
Social Security & Medicare	-	500	(500)
Motor Fuel	-	13,000	(13,000)
Total Vehicle Operating Services	-	24,500	(24,500)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle & Maintenance Services			
Salaries			
Noncertified	\$ -	\$ 3,500	\$ (3,500)
Employee Benefits			
Insurance	-	500	(500)
Social Security & Medicare	-	350	(350)
Total Vehicle & Maintenance Services	-	4,350	(4,350)
Outgoing Transfers			
At Risk Fund (4 Year Old)	40,000	-	40,000
At Risk Fund (K-12)	190,168	80,000	110,168
Food Service Fund	10,000	-	10,000
Professional Development Fund	5,000	-	5,000
Summer School Fund	18,889	5,000	13,889
Special Education Fund	54,290	-	54,290
Vocational Education Fund	206,412	170,000	36,412
Textbook & Student Material Revolving Fund	10,000	-	10,000
Total Outgoing Transfers	534,759	255,000	279,759
Legal Supplemental General Fund Budget	700,125	\$ 700,125	\$ -
Receipts Over (Under) Expenditures	(39,801)		
UNENCUMBERED CASH, July 1, 2016	43,314		
Prior Year Cancelled Encumbrances	23,617		
UNENCUMBERED CASH, June 30, 2017	\$ 27,130		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2017

AT RISK FUND (4 YEAR OLD)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 62	\$ -	\$ 62
Incoming Transfers			
General Fund	46,782	60,000	(13,218)
Supplemental General Fund	40,000	-	40,000
	<u>86,844</u>	<u>\$ 60,000</u>	<u>\$ 26,844</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	30,638	\$ 40,350	\$ (9,712)
Noncertified	22,833	25,100	(2,267)
Employee Benefits			
Insurance	11,395	11,394	1
Social Security & Medicare	3,425	5,000	(1,575)
Other	41	-	41
Supplies			
General	193	500	(307)
Technology	-	5,100	(5,100)
Other	-	296	(296)
Student Support Services			
Purchase Professional & Technical Service	103	-	103
Student Transportation Services			
Salaries			
Noncertified	7,774	8,300	(526)
Employee Benefits			
Social Security & Medicare	437	1,000	(563)
Other	5	-	5
Other	-	100	(100)
	<u>76,844</u>	<u>\$ 97,140</u>	<u>\$ (20,296)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	10,000		
UNENCUMBERED CASH, July 1, 2016	<u>30,000</u>		
UNENCUMBERED CASH, June 30, 2017	<u>\$ 40,000</u>		



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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2017

AT RISK FUND (K-12)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Supplemental General Fund	\$ 190,168	\$ 80,000	\$ 110,168
EXPENDITURES			
Instruction			
Salaries			
Certified	121,115	\$ 148,000	\$ (26,885)
Noncertified	49,065	70,000	(20,935)
Employee Benefits			
Insurance	10,446	17,000	(6,554)
Social Security & Medicare	11,092	10,210	882
Other	136	-	136
Total Expenditures	191,854	\$ 245,210	\$ (53,356)
Receipts Over (Under) Expenditures	(1,686)		
UNENCUMBERED CASH, July 1, 2016	171,686		
UNENCUMBERED CASH, June 30, 2017	\$ 170,000		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2017

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on Idle Funds	\$ 1,488	\$ 29,500	\$ (28,012)
Other Revenue from Local Sources	52,710	65,000	(12,290)
Rent	1,305	-	1,305
Incoming Transfer			
General Fund	103,946	500,422	(396,476)
Total Receipts	<u>159,449</u>	<u>\$ 594,922</u>	<u>\$ (435,473)</u>
EXPENDITURES			
Instructional Support Staff			
Property	3,387	\$ 484,593	\$ (481,206)
Vehicle & Maintenance Services			
Purchased Professional & Technical Services	394	-	394
Other Purchased Services	262	-	262
Property	-	150,000	(150,000)
Architectural & Engineering Services	13,400	325,232	(311,832)
Site Improvement	133,424	1,165,500	(1,032,076)
Other	10,730	-	10,730
Total Expenditures	<u>161,597</u>	<u>\$ 2,125,325</u>	<u>\$ (1,963,728)</u>
Receipts Over (Under) Expenditures	(2,148)		
UNENCUMBERED CASH, July 1, 2016	1,798,568		
Prior Year Cancelled Encumbrances	<u>17,770</u>		
UNENCUMBERED CASH, June 30, 2017	<u>\$ 1,814,190</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 2,312	\$ 2,000	\$ 312
State Safety Aid	1,792	1,260	532
Total Receipts	<u>\$ 4,104</u>	<u>\$ 3,260</u>	<u>\$ 844</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	4,693	\$ 10,000	\$ (5,307)
Employee Benefits			
Social Security & Medicare	359	1,000	(641)
Other	5	500	(495)
Supplies			
General	36	237	(201)
Vehicle Operations & Maintenance Services			
Motor Fuel - Not School Bus	215	4,400	(4,185)
Total Expenditures	<u>5,308</u>	<u>\$ 16,137</u>	<u>\$ (10,829)</u>
Receipts Over (Under) Expenditures	(1,204)		
UNENCUMBERED CASH, July 1, 2016	<u>12,877</u>		
UNENCUMBERED CASH, June 30, 2017	<u>\$ 11,673</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Interest on Idle Funds	\$ 97	\$ -	\$ 97
Student Lunch	35,596	39,919	(4,323)
Student Breakfast	9,654	6,836	2,818
Student Special Milk	8,881	8,140	741
Nonreimbursable Meals	1,611	1,494	117
State Aid	1,837	1,507	330
Federal Aid	122,534	109,323	13,211
Incoming Transfers			
General Fund	8,045	20,000	(11,955)
Supplemental General Fund	10,000	-	10,000
	<u>198,255</u>	<u>\$ 187,219</u>	<u>\$ 11,036</u>
Total Receipts			
EXPENDITURES			
Food Service Operation			
Salaries			
Noncertified	67,604	\$ 70,000	\$ (2,396)
Employee Benefits			
Insurance	22,790	25,000	(2,210)
Social Security & Medicare	5,136	7,500	(2,364)
Other	62	500	(438)
Purchased Property Services	160	-	160
Other Purchased Services	2,419	-	2,419
Supplies			
Food & Milk	97,192	103,985	(6,793)
Miscellaneous	411	2,000	(1,589)
Property	-	2,000	(2,000)
Other	890	830	60
	<u>196,664</u>	<u>\$ 211,815</u>	<u>\$ (15,151)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	1,591		
UNENCUMBERED CASH, July 1, 2016	<u>25,166</u>		
UNENCUMBERED CASH, June 30, 2017	<u>\$ 26,757</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Supplemental General Fund	\$ 5,000	\$ -	\$ 5,000
EXPENDITURES			
Instructional Support Staff			
Other Purchased Services	40	\$ 568	\$ (528)
Supplies			
Miscellaneous	9	-	9
Total Expenditures	49	\$ 568	\$ (519)
Receipts Over (Under) Expenditures	4,951		
UNENCUMBERED CASH, July 1, 2016	49		
UNENCUMBERED CASH, June 30, 2017	\$ 5,000		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2017

SUMMER SCHOOL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Supplemental General Fund	\$ 18,889	\$ 5,000	\$ 13,889
EXPENDITURES			
Instruction			
Salaries			
Certified	8,511	\$ 7,000	\$ 1,511
Employee Benefits			
Social Security & Medicare	571	500	71
Other	7	50	(43)
Supplies			
General	-	2,651	(2,651)
Total Expenditures	9,089	\$ 10,201	\$ (1,112)
Receipts Over (Under) Expenditures	9,800		
UNENCUMBERED CASH, July 1, 2016	5,200		
UNENCUMBERED CASH, June 30, 2017	\$ 15,000		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Medicaid	\$ 7,627	\$ -	\$ 7,627
Incoming Transfers			
General Fund	329,559	416,114	(86,555)
Supplemental General Fund	54,290	-	54,290
	<u>391,476</u>	<u>\$ 416,114</u>	<u>\$ (24,638)</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	-	\$ 829	\$ (829)
Employee Benefits			
Social Security & Medicare	-	50	(50)
Other	-	10	(10)
Other Purchased Services			
Payment to Special Education Coop	557,184	634,250	(77,066)
Supplies			
General	-	5,000	(5,000)
Technology	-	5,000	(5,000)
Supervision			
Salaries			
Noncertified	-	60,000	(60,000)
Employee Benefits			
Insurance	-	12,000	(12,000)
Social Security & Medicare	-	5,000	(5,000)
Other	-	100	(100)
Vehicle Operating Services			
Salaries			
Noncertified	11,055	-	11,055
Employee Benefits			
Insurance	5,697	-	5,697
Social Security & Medicare	865	-	865
Other	10	-	10
Supplies			
Motor Fuel	-	10,500	(10,500)
Miscellaneous	665	10,364	(9,699)
Equipment	-	195,500	(195,500)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle & Maintenance Services			
Other Purchased Services	278	\$ 55,000	\$ (54,722)
Other	330	-	330
Total Expenditures	576,084	\$ 993,603	\$ (417,519)
Receipts Over (Under) Expenditures	(184,608)		
UNENCUMBERED CASH, July 1, 2016	620,544		
UNENCUMBERED CASH, June 30, 2017	\$ 435,936		



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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For The Year Ended June 30, 2017

VOCATIONAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Federal Aid	\$ 1,550	\$ -	\$ 1,550
Other Revenue from Local Sources	14,270	25,000	(10,730)
Incoming Transfer			
Supplemental General Fund	206,412	170,000	36,412
	<u>222,232</u>	<u>\$ 195,000</u>	<u>\$ 27,232</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	151,726	\$ 140,000	\$ 11,726
Employee Benefits			
Insurance	11,395	15,000	(3,605)
Social Security & Medicare	10,912	11,000	(88)
Other	134	500	(366)
Purchased Professional and Technical Services	225	-	225
Supplies			
General	18,220	35,000	(16,780)
Technology	4,299	25,000	(20,701)
Miscellaneous	65	30,000	(29,935)
Property	6,050	60,777	(54,727)
Other	285	-	285
	<u>203,311</u>	<u>\$ 317,277</u>	<u>\$ (113,966)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	18,921		
UNENCUMBERED CASH, July 1, 2016	<u>122,629</u>		
UNENCUMBERED CASH, June 30, 2017	<u>\$ 141,550</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
General Fund	\$ 173,221	\$ 254,018	\$ (80,797)
EXPENDITURES			
Instruction			
Employee Benefits	105,665	\$ 154,951	\$ (49,286)
Student Support Services			
Employee Benefits	3,464	5,080	(1,616)
Instructional Support Staff			
Employee Benefits	5,197	7,621	(2,424)
General Administration			
Employee Benefits	12,125	17,781	(5,656)
School Administration			
Employee Benefits	19,054	27,942	(8,888)
Operations & Maintenance			
Employee Benefits	13,858	20,321	(6,463)
Student Transportation Services			
Employee Benefits	6,929	10,161	(3,232)
Food Service			
Employee Benefits	6,929	10,161	(3,232)
Total Expenditures	173,221	\$ 254,018	\$ (80,797)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2016	-		
UNENCUMBERED CASH, June 30, 2017	\$ -		

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2017

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2016	<u>368,237</u>
UNENCUMBERED CASH, June 30, 2017	<u><u>\$ 368,237</u></u>

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Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2017

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Supplemental General Fund	<u>\$ 10,000</u>
EXPENDITURES	
Instruction	
Supplies	
Textbooks	16,668
Workbooks	7,055
Other Materials & Supplies	<u>11,004</u>
Total Expenditures	<u>34,727</u>
Receipts Over (Under) Expenditures	(24,727)
UNENCUMBERED CASH, July 1, 2016	<u>87,564</u>
UNENCUMBERED CASH, June 30, 2017	<u><u>\$ 62,837</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2017

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 50,909</u>
EXPENDITURES	<u>54,983</u>
Receipts Over (Under) Expenditures	(4,074)
UNENCUMBERED CASH, July 1, 2016	<u>22,968</u>
UNENCUMBERED CASH, June 30, 2017	<u><u>\$ 18,894</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
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Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

	FEDERAL FUNDS					
	Small Rural Schools Achievement Grant	Title I Fund	Title II A Fund	Total Federal Funds	Budget**	Variance Over (Under)
RECEIPTS						
Federal Aid	\$ 5,488	\$ 49,848	\$ 14,082	\$ 69,418	<u>\$ 84,499</u>	<u>\$ (15,081)</u>
EXPENDITURES						
Instruction						
Salaries						
Certified	-	40,850	6,405	47,255	\$ 49,000	\$ (1,745)
Employee Benefits						
Insurance	-	5,697	-	5,697	5,700	(3)
Social Security & Medicare	-	2,562	522	3,084	3,705	(621)
Other	-	31	7	38	-	38
Purchased Professional & Technical Services	-	-	437	437	-	437
Other Purchased Services	-	-	3,579	3,579	-	3,579
Supplies						
General	5,248	458	291	5,997	1,000	4,997
Instructional Support Staff						
Purchased Professional & Technical Services	-	-	-	-	25,094	(25,094)
Other Purchased Services	-	-	2,685	2,685	-	2,685
Total Expenditures	<u>5,248</u>	<u>49,598</u>	<u>13,926</u>	<u>68,772</u>	<u>\$ 84,499</u>	<u>\$ (15,727)</u>
Receipts Over (Under) Expenditures	240	250	156	646		
UNENCUMBERED CASH, July 1, 2016	-	-	-	-		
UNENCUMBERED CASH, June 30, 2017	<u>\$ 240</u>	<u>\$ 250</u>	<u>\$ 156</u>	<u>\$ 646</u>		

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

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2017

BOND & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Delinquent Tax	\$ 33	\$ -	\$ 33
Motor Vehicle Tax	45	218	(173)
Recreational Vehicle Tax	-	3	(3)
Commercial Vehicle Tax	-	5	(5)
Interest on Idle Funds	57	-	57
Total Receipts	135	\$ 226	\$ (91)
EXPENDITURES	-	\$ -	\$ -
Receipts Over (Under) Expenditures	135		
UNENCUMBERED CASH, July 1, 2016	24,441		
UNENCUMBERED CASH, June 30, 2017	\$ 24,576		

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2017

AGENCY FUNDS

Fund	Beginning Balance 7/1/2016	Receipts	Disbursements	Ending Balance 6/30/2017
Student Activity Funds	\$ 46,959	\$ 86,158	\$ 92,188	\$ 40,929
Total	<u>\$ 46,959</u>	<u>\$ 86,158</u>	<u>\$ 92,188</u>	<u>\$ 40,929</u>



UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
For The Year Ended June 30, 2017

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Balance
Junior/Senior High School							
Athletics	\$ 13,763	\$ -	\$ 27,618	\$ 30,849	\$ 10,532	\$ -	\$ 10,532
Concessions	3,525	-	14,624	13,764	4,385	-	4,385
Drama	3,284	-	-	608	2,676	-	2,676
EOY Technology	-	-	3,287	3,212	75	-	75
Total Junior/Senior High School	20,572	-	45,529	48,433	17,668	-	17,668
Grade School							
General Activities	2,396	-	5,380	6,550	1,226	-	1,226
Total District Activity Funds	<u>\$ 22,968</u>	<u>\$ -</u>	<u>\$ 50,909</u>	<u>\$ 54,983</u>	<u>\$ 18,894</u>	<u>\$ -</u>	<u>\$ 18,894</u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2017

STUDENT ACTIVITY FUNDS

Fund	Beginning Balance 7/1/2016	Receipts	Disbursements	Ending Balance 6/30/2017
JUNIOR/SENIOR HIGH SCHOOL				
Class of 2016	\$ 537	\$ -	\$ 537	\$ -
Class of 2017	3,357	99	3,456	-
Class of 2018	3,546	8,260	8,764	3,042
Class of 2019	1,782	1,509	350	2,941
Class of 2020	675	1,357	350	1,682
Class of 2021	380	1,614	1,105	889
Class of 2022	-	1,621	1,115	506
FFA	6,735	21,668	23,354	5,049
Student Council	4,206	2,750	2,236	4,720
National Honor Society	1,286	1,049	1,952	383
Family Career Community Leaders	212	-	-	212
Annual	2,458	6,371	6,452	2,377
Cheerleaders	2,066	2,433	3,525	974
Horticulture	764	-	-	764
Scholar's Bowl	1,489	255	496	1,248
Future Business Leaders of America	2,881	18,795	20,928	748
Broadcasting	2,258	-	415	1,843
Instrumental Music	3,460	11,127	9,273	5,314
Middle School Student Council	4,694	1,228	1,262	4,660
Junior High Cheerleaders	1,729	144	159	1,714
Middle School Scholars Bowl	694	86	200	580
Dance Team	1,750	5,792	6,259	1,283
	<u>1,750</u>	<u>5,792</u>	<u>6,259</u>	<u>1,283</u>
Total Student Activity Funds	<u>\$ 46,959</u>	<u>\$ 86,158</u>	<u>\$ 92,188</u>	<u>\$ 40,929</u>