

UNIFIED SCHOOL DISTRICT NO. 107

Mankato, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2021

MAPES & MILLER  
Certified Public Accountants  
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas  
June 30, 2021

Rex Boley - Superintendent

Janet Higer - Clerk

Nicole Luedke - Treasurer

BOARD MEMBERS

Kenny Mizner – President

Brandon Hollerich – Vice President

Lori Yelken

Brendon Wirth

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Marc Grout

Lori Slate

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

For the Year Ended June 30, 2021

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# MAPES & MILLER LLP

## CERTIFIED PUBLIC ACCOUNTANTS

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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, 2021, 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, 2021, 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matter***

***Supplementary Information***

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

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

Phillipsburg, Kansas  
February 14, 2022

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, 2021

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	\$ 1,846	\$ -	\$ 3,145,871	\$ 3,147,717	\$ -	\$ 194,493	\$ 194,493
Supplemental General Fund	34,801	-	982,481	936,325	80,957	20,616	101,573
Special Purpose Funds							
Preschool-Aged At Risk Fund	39,746	-	105,000	97,612	47,134	10,000	57,134
At Risk Fund (K-12)	99,058	-	353,400	379,692	72,766	39,055	111,821
Capital Outlay Fund	2,105,470	-	425,330	337,718	2,193,082	57,557	2,250,639
Driver Training Fund	13,101	-	4,290	4,350	13,041	379	13,420
Food Service Fund	18,215	-	231,326	215,230	34,311	5,116	39,427
Professional Development Fund	699	-	8,140	6,089	2,750	1,562	4,312
Summer School Fund	8,658	-	3,588	11,010	1,236	-	1,236
Special Education Fund	170,802	-	646,011	712,755	104,058	3,937	107,995
Career & Postsecondary Education Fund	72,895	-	212,248	226,430	58,713	38,903	97,616
Gifts & Grants Fund	50	-	8,176	4,745	3,481	-	3,481
KPERS Special Retirement Contribution Fund	-	-	315,260	315,260	-	-	-
Contingency Reserve Fund	297,237	-	-	35,639	261,598	-	261,598
Textbook & Student Material Revolving Fund	44,085	-	82,000	115,520	10,565	29,493	40,058
District Activity Funds	17,836	-	32,047	31,402	18,481	-	18,481
Federal Funds	(42,836)	-	373,443	363,030	(32,423)	20,447	(11,976)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,881,663</u>	<u>\$ -</u>	<u>\$ 6,928,611</u>	<u>\$ 6,940,524</u>	<u>\$ 2,869,750</u>	<u>\$ 421,558</u>	<u>\$ 3,291,308</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, 2021

COMPOSITION OF CASH

Cash on Hand	\$ 30
Central National Bank	
Checking	250
State Exchange Bank	
NOW Account	3,346,895
Checking Account	<u>1,300</u>
Total Cash	3,348,475
Agency Funds per Schedule 3	<u>(57,167)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,291,308</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, 2021

**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, 2021.

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

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

**Agency Fund**--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, 2021.

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

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

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

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

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

## **2. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY**

### **Compliance With Kansas Statutes**

#### **A. Payment of Claims:**

K.S.A. 12-105b requires approval of expenditures by the governing body. The governing body of a municipality may authorize officers or employees to pay any claim which provides a discount for early payment, or a penalty for late payment prior to approval of the governing body. The District is mailing checks for payment of all expenditures prior to approval by the Board.

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

### 3. CASH BASIS EXCEPTION

The ESSER II Fund ended the year with a negative unencumbered cash balance of \$32,423, respectfully. K.S.A. 12-1663 provides an exception for a cash basis law violation for intergovernmental grant funds to expend monies for grant purposes with the expectation of monies to be reimbursed under conditions of the grant award. The District made expenditures towards the end of the end of the fiscal year and then requested the grant reimbursement. The District received \$55,050 in ESSER II Grants on August 9, 2021.

### 4. DEPOSITS AND INVESTMENTS

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

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

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

**Custodial Credit Risk – Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured on June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$3,348,445 and the bank balance was \$3,234,922. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$250,878 was covered by federal depository insurance, and the remaining \$2,984,044 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

## 5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5167	\$ 35,000
General Fund	At Risk Fund (K-12)	K.S.A. 72-5167	75,000
General Fund	Food Service Fund	K.S.A. 72-5167	21,868
General Fund	Professional Development Fund	K.S.A. 72-5167	2,500
General Fund	Summer School Fund	K.S.A. 72-5167	2,000
General Fund	Special Education Fund	K.S.A. 72-5167	452,178
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	40,560
Supplemental General Fund	Preschool-Aged At Risk Fund	K.S.A. 72-5143	70,000
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	278,400
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	4,200
Supplemental General Fund	Summer School Fund	K.S.A. 72-5143	1,588
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	173,309
Supplemental General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5143	160,000
Supplemental General Fund	Textbook & Student Material Revolving Fund	K.S.A. 72-5143	82,000

## 6. DEFINED BENEFIT PENSION PLAN

**Plan Description** - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of \$64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of \$6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of \$194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of \$19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the 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. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 million.

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 \$315,260 for the year ended June 30, 2021.

**Net Pension Liability** – At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,208,523. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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.

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

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

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

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

## **(b) Death and Disability Other Post Employment Benefits**

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

## **(c) Compensated Absences**

### Vacation and Sick Leave

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

## **8. RISK MANAGEMENT**

The District participates in federal, state and county 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 any of the individual governmental funds or the overall financial position of the District.

Notwithstanding anything to the contrary, 2020 was marked by the COVID-19 pandemic and the unique responses at all levels of government and society. The District participated in various activities and governmental programs to address the public health, economic and societal well-being issues presented. The pandemic continues at the end of the fiscal year 2021 and the governmental program requirements are continuously evolving and unclear. The District does not currently anticipate material liability from its pandemic response.

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, 2021, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

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

The District received \$171,726 subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d) the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

## **10. COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK’s first round distribution was to local governments in the amount of \$400 million. The District received CRF in the amount of \$153,500 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted on March 27, 2020, and included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. These ESSER grants provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the District in three phases, ESSER I, II, and III. The ESSER I under the CARES Act beginning March 2020, the ESSER II under CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated \$56,565 for ESSER I, \$295,743 for ESSER II, and \$664,198 for ESSER III. As of June 30, 2021, the District spent \$56,565 of ESSER I and \$32,423 of ESSER II.

## **11. SUBSEQUENT EVENTS**

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

UNIFIED SCHOOL DISTRICT NO. 107  
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2021

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended June 30, 2021

FUNDS	Certified Budget	Adjustment to Comply with Legal Max Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	\$ 3,238,507	\$ (140,725)	\$ 49,935	\$ 3,147,717	\$ 3,147,717	\$ -
Supplemental General Fund	978,885	(42,560)	-	936,325	936,325	-
Special Revenue Funds						
Preschool-Aged At Risk Fund	111,550	-	-	111,550	97,612	(13,938)
At Risk Fund (K-12)	517,243	-	-	517,243	379,692	(137,551)
Capital Outlay Fund	1,965,000	-	-	1,965,000	337,718	(1,627,282)
Driver Training Fund	12,400	-	-	12,400	4,350	(8,050)
Food Service Fund	302,500	-	-	302,500	215,230	(87,270)
Professional Development Fund	6,200	-	-	6,200	6,089	(111)
Summer School Fund	11,400	-	-	11,400	11,010	(390)
Special Education Fund	801,742	-	-	801,742	712,755	(88,987)
Career & Postsecondary Education Fund	283,900	-	-	283,900	226,430	(57,470)
KPERs Special Retirement Contribution Fund	355,554	-	-	355,554	315,260	(40,294)



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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	\$ 2,718,918	\$ 2,847,261	\$ (128,343)
Special Education State Aid	377,018	389,400	(12,382)
Reimbursements	47,935	-	47,935
State Aid Reimbursements	2,000	-	2,000
Total Receipts	3,145,871	\$ 3,236,661	\$ (90,790)
EXPENDITURES			
Instruction			
Salaries			
Certified	853,929	\$ 840,000	\$ 13,929
Noncertified	79,646	50,000	29,646
Employee Benefits			
Insurance	213,982	200,000	13,982
Social Security & Medicare	68,913	70,000	(1,087)
Other	7,901	3,000	4,901
Purchased Professional & Technical Service	370	-	370
Other Purchased Services			
Tuition			
Tuition/Other LEA's Outside the State	50,560	65,000	(14,440)
Other	102	-	102
Supplies			
General	13,060	5,000	8,060
Technology	1,743	2,000	(257)
Property	3,010	3,000	10
Other	10,109	22,000	(11,891)
Total Instruction	1,303,325	1,260,000	43,325
Student Support Services			
Supplies	456	3,000	(2,544)
Other	35	-	35
Total Student Support Services	491	3,000	(2,509)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Instructional Support Staff			
Salaries			
Noncertified	\$ 28,876	\$ 30,000	\$ (1,124)
Employee Benefits			
Insurance	7,673	9,000	(1,327)
Social Security & Medicare	2,104	3,000	(896)
Other	26	100	(74)
Purchased Professional & Technical Services	23,902	500	23,402
Other Purchased Services	221	-	221
Supplies			
Books & Periodicals	2,254	3,000	(746)
Miscellaneous	515	-	515
Other	254	-	254
Total Instructional Support Staff	65,825	45,600	20,225
General Administration			
Salaries			
Certified	96,000	55,000	41,000
Noncertified	37,285	32,000	5,285
Employee Benefits			
Insurance	14,669	13,000	1,669
Social Security & Medicare	9,063	7,000	2,063
Other	112	100	12
Purchased Professional & Technical Services	17,482	-	17,482
Other Purchased Services			
Insurance	77,254	65,000	12,254
Communications	2,601	3,000	(399)
Other	17,263	14,000	3,263
Supplies	5,122	5,000	122
Property	736	1,000	(264)
Other	13,848	15,000	(1,152)
Total General Administration	291,435	210,100	81,335
School Administration			
Salaries			
Certified	90,643	150,000	(59,357)
Noncertified	63,938	73,000	(9,062)
Employee Benefits			
Insurance	17,880	32,000	(14,120)
Social Security & Medicare	11,751	18,000	(6,249)
Other	144	1,000	(856)
Other Purchased Services			
Communications	3,028	4,000	(972)
Supplies	5,557	13,000	(7,443)
Property	615	-	615
Other	-	100	(100)
Total School Administration	193,556	291,100	(97,544)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Central Services			
Salaries			
Noncertified	\$ 35,614	\$ 30,000	\$ 5,614
Employee Benefits			
Social Security & Medicare	2,438	2,000	438
Other	30	100	(70)
Total Central Services	38,082	32,100	5,982
Operations & Maintenance			
Salaries			
Noncertified	133,963	131,000	2,963
Employee Benefits			
Insurance	23,020	23,000	20
Social Security & Medicare	10,115	11,000	(885)
Other	124	300	(176)
Purchased Property Services			
Water/Sewer	9,699	16,000	(6,301)
Repairs & Maintenance	124,419	139,000	(14,581)
Supplies			
General	233	200	33
Energy			
Heating	22,685	30,000	(7,315)
Electricity	66,106	70,000	(3,894)
Total Operations & Maintenance	390,364	420,500	(30,136)
Supervision			
Employee Benefits			
Insurance	7,986	10,000	(2,014)
Other	174	500	(326)
Total Supervision	8,160	10,500	(2,340)
Vehicle Operating Services			
Salaries			
Noncertified	69,401	63,000	6,401
Employee Benefits			
Insurance	41,154	31,000	10,154
Social Security	5,292	5,500	(208)
Other	65	100	(35)
Motor Fuel	39,661	50,000	(10,339)
Total Vehicle Operating Services	155,573	149,600	5,973

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REGULATORY BASIS  
For The Year Ended June 30, 2021

GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle & Maintenance Services			
Salaries			
Noncertified	\$ 37,049	\$ 38,000	\$ (951)
Employee Benefits			
Insurance	7,674	10,000	(2,326)
Social Security	2,835	4,000	(1,165)
Other	35	100	(65)
Purchased Professional & Technical Services	700	2,000	(1,300)
Purchased Property Services	-	4,000	(4,000)
Other Purchased Services	3,221	200	3,021
Supplies	19,891	15,000	4,891
Total Vehicle & Maintenance Services	71,405	73,300	(1,895)
Other Support Services			
Other	395	-	395
Total Other Support Services	395	-	395
Outgoing Transfers			
Preschool-Aged At Risk Fund	35,000	70,000	(35,000)
At Risk (K-12) Fund	75,000	150,000	(75,000)
Capital Outlay Fund	-	48,000	(48,000)
Food Service Fund	21,868	12,000	9,868
Professional Development	2,500	-	2,500
Summer School	2,000	5,000	(3,000)
Special Education Fund	452,178	400,000	52,178
Career & Postsecondary Education Fund	40,560	57,707	(17,147)
Total Outgoing Transfers	629,106	742,707	(113,601)
Adjustment to Comply With Legal Max	-	(140,725)	140,725
Legal General Fund Budget	3,147,717	3,097,782	49,935
Adjustment for Qualifying Budget Credits			
Reimbursements	-	49,935	(49,935)
Total Expenditures	3,147,717	\$ 3,147,717	\$ -
Receipts Over (Under) Expenditures	(1,846)		
UNENCUMBERED CASH, July 1, 2020	1,846		
UNENCUMBERED CASH, June 30, 2021	\$ -		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 32,943	\$ 40,633	\$ (7,690)
Current Tax	884,587	931,358	(46,771)
Delinquent Tax	9,412	4,509	4,903
Motor Vehicle Tax	51,177	48,354	2,823
Recreational Vehicle Tax	1,493	1,040	453
Commercial Vehicle Tax	2,869	1,937	932
Total Receipts	982,481	\$ 1,027,831	\$ (45,350)
EXPENDITURES			
Instruction			
Salaries			
Certified	69,221	\$ 75,000	\$ (5,779)
Employee Benefits			
Insurance	3,880	4,000	(120)
Social Security & Medicare	5,740	10,000	(4,260)
Other	64	1,000	(936)
Supplies			
General	5,230	20,000	(14,770)
Technology	1,959	2,000	(41)
Other	3,244	2,000	1,244
Total Instruction	89,338	114,000	(24,662)
Student Support Services			
Salaries			
Certified	-	2,000	(2,000)
Total Student Support Services	-	2,000	(2,000)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Instructional Support Staff			
Purchased Professional & Technical Services	\$ 58,792	\$ 115,000	\$ (56,208)
Total Instructional Support Staff	58,792	115,000	(56,208)
General Administration			
Salaries			
Certified	4,800	8,000	(3,200)
Employee Benefits			
Insurance	971	-	971
Social Security & Medicare	330	500	(170)
Other	4	100	(96)
Supplies	71	-	71
Purchased Professional & Technical Services	6,105	-	6,105
Other Purchased Services			
Communications	34	-	34
Total General Administration	12,315	8,600	3,715
School Administration			
Salaries			
Certified	5,927	15,000	(9,073)
Employee Benefits			
Social Security & Medicare	450	1,000	(550)
Other	6	100	(94)
Total School Administration	6,383	16,100	(9,717)

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
Preschool-Aged At Risk Fund	\$ 70,000	\$ 30,000	\$ 40,000
At Risk Fund (K-12)	278,400	268,185	10,215
Food Service Fund	-	50,000	(50,000)
Professional Development Fund	4,200	5,000	(800)
Summer School Fund	1,588	-	1,588
Special Education Fund	173,309	225,000	(51,691)
Career & Postsecondary Education Fund	160,000	135,000	25,000
Textbook & Student Material Revolving Fund	82,000	10,000	72,000
Total Outgoing Transfers	<u>769,497</u>	<u>723,185</u>	<u>46,312</u>
Adjustment to Comply with Legal Max	<u>-</u>	<u>(42,560)</u>	<u>42,560</u>
Total Expenditures	<u>936,325</u>	<u>\$ 936,325</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	46,156		
UNENCUMBERED CASH, July 1, 2020	<u>34,801</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 80,957</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2021

PRESCHOOL-AGED AT RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 35,000	\$ 70,000	\$ (35,000)
Supplemental General Fund	70,000	30,000	40,000
Total Receipts	105,000	\$ 100,000	\$ 5,000
EXPENDITURES			
Instruction			
Salaries			
Certified	42,224	\$ 45,000	\$ (2,776)
Noncertified	17,903	23,000	(5,097)
Employee Benefits			
Insurance	14,995	20,000	(5,005)
Social Security & Medicare	4,062	6,000	(1,938)
Other	50	500	(450)
Supplies			
General	-	1,000	(1,000)
Student Transportation Services			
Salaries			
Noncertified	17,057	15,000	2,057
Employee Benefits			
Social Security & Medicare	1,305	1,000	305
Other	16	50	(34)
Total Expenditures	97,612	\$ 111,550	\$ (13,938)
Receipts Over (Under) Expenditures	7,388		
UNENCUMBERED CASH, July 1, 2020	39,746		
UNENCUMBERED CASH, June 30, 2021	\$ 47,134		



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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

AT RISK FUND (K-12)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 75,000	\$ 150,000	\$ (75,000)
Supplemental General Fund	278,400	268,185	10,215
Total Receipts	<u>353,400</u>	<u>\$ 418,185</u>	<u>\$ (64,785)</u>
EXPENDITURES			
Instruction			
Salaries			
Certified	189,151	\$ 225,000	\$ (35,849)
Noncertified	110,222	175,000	(64,778)
Employee Benefits			
Insurance	55,666	67,743	(12,077)
Social Security & Medicare	22,915	25,000	(2,085)
Other	1,738	1,500	238
Supplies			
General	-	10,000	(10,000)
Technology	-	5,000	(5,000)
Other	-	5,000	(5,000)
Instructional Support Staff			
Other Purchased Services	-	3,000	(3,000)
Total Expenditures	<u>379,692</u>	<u>\$ 517,243</u>	<u>\$ (137,551)</u>
Receipts Over (Under) Expenditures	(26,292)		
UNENCUMBERED CASH, July 1, 2020	<u>99,058</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 72,766</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2021

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 4,565	\$ 5,576	\$ (1,011)
Current Tax	169,343	164,057	5,286
Delinquent Tax	1,142	624	518
Motor Vehicle Tax	7,250	6,982	268
Recreational Vehicle Tax	210	150	60
Commercial Vehicle Tax	394	280	114
Interest on Idle Funds	27,824	65,000	(37,176)
Other Revenue from Local Sources	214,602	63,000	151,602
Incoming Transfer			
General Fund	-	48,000	(48,000)
Total Receipts	<u>425,330</u>	<u>\$ 353,669</u>	<u>\$ 71,661</u>
EXPENDITURES			
Instruction			
Property	12,113	\$ -	\$ 12,113
Support Services			
Property	8,177	150,000	(141,823)
Instructional Support Staff			
Property	13,433	100,000	(86,567)
Transportation			
Property	114,654	500,000	(385,346)
Vehicle Servicing & Maintenance			
Property	-	10,000	(10,000)
Other Support Services			
Property	5,555	-	5,555
Land Improvement	35,800	-	35,800
Architectual & Engineering Services	15,850	5,000	10,850
Building Improvement			
Outside Contractors	100,611	600,000	(499,389)
Other	31,525	600,000	(568,475)
Total Expenditures	<u>337,718</u>	<u>\$ 1,965,000</u>	<u>\$ (1,627,282)</u>
Receipts Over (Under) Expenditures	87,612		
UNENCUMBERED CASH, July 1, 2020	<u>2,105,470</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 2,193,082</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 3,168	\$ 4,000	\$ (832)
State Safety Aid	1,122	825	297
	<u>4,290</u>	<u>\$ 4,825</u>	<u>\$ (535)</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	3,467	\$ 8,000	\$ (4,533)
Employee Benefits			
Social Security & Medicare	266	1,000	(734)
Other	4	500	(496)
Professional & Technical Services	-	200	(200)
Purchased Property Services	-	200	(200)
Supplies			
General	48	500	(452)
Operations & Maintenance			
Supplies			
Motor Fuel - Not School Bus	-	1,000	(1,000)
Vehicle Operation & Maintenance Services			
Other	565	1,000	(435)
	<u>4,350</u>	<u>\$ 12,400</u>	<u>\$ (8,050)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(60)		
UNENCUMBERED CASH, July 1, 2020	<u>13,101</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 13,041</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Student Lunch	\$ 7,617	\$ 53,300	\$ (45,683)
Student Breakfast	876	9,985	(9,109)
Milk	5,485	10,000	(4,515)
Adult Meals	920	1,664	(744)
Miscellaneous	24	-	24
State Aid	2,379	1,972	407
Federal Aid	192,157	167,283	24,874
Incoming Transfers			
General Fund	21,868	12,000	9,868
Supplemental General Fund	-	50,000	(50,000)
	<u>231,326</u>	<u>\$ 306,204</u>	<u>\$ (74,878)</u>
Total Receipts			
EXPENDITURES			
Food Service Operation			
Salaries			
Noncertified	73,140	\$ 85,000	\$ (11,860)
Employee Benefits			
Insurance	31,885	36,000	(4,115)
Social Security & Medicare	5,406	8,000	(2,594)
Other	10,891	1,000	9,891
Supplies			
Food & Milk	92,668	150,000	(57,332)
Miscellaneous	410	1,000	(590)
Property	-	20,000	(20,000)
Other	830	1,500	(670)
	<u>215,230</u>	<u>\$ 302,500</u>	<u>\$ (87,270)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	16,096		
UNENCUMBERED CASH, July 1, 2020	<u>18,215</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 34,311</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ -	\$ 500	\$ (500)
Professional Development State Aid	1,440	123	1,317
Incoming Transfers			
General Fund	2,500	-	2,500
Supplemental General Fund	4,200	5,000	(800)
	<u>8,140</u>	<u>\$ 5,623</u>	<u>\$ 2,517</u>
Total Receipts			
EXPENDITURES			
Instructional Support Staff			
Purchased Professional & Technical Services	4,325	\$ -	\$ 4,325
Other Purchased Services	624	5,000	(4,376)
Supplies			
Miscellaneous	97	-	97
Other	1,043	1,200	(157)
	<u>6,089</u>	<u>\$ 6,200</u>	<u>\$ (111)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	2,051		
UNENCUMBERED CASH, July 1, 2020	<u>699</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 2,750</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

SUMMER SCHOOL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	\$ 2,000	\$ 5,000	\$ (3,000)
Supplemental General Fund	1,588	-	1,588
Total Receipts	3,588	\$ 5,000	\$ (1,412)
EXPENDITURES			
Instruction			
Salaries			
Certified	5,693	\$ 7,000	\$ (1,307)
Noncertified	3,436	3,000	436
Employee Benefits			
Social Security & Medicare	698	1,000	(302)
Other	9	100	(91)
Supplies			
General	1,174	300	874
Total Expenditures	11,010	\$ 11,400	\$ (390)
Receipts Over (Under) Expenditures	(7,422)		
UNENCUMBERED CASH, July 1, 2020	8,658		
UNENCUMBERED CASH, June 30, 2021	\$ 1,236		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Medicaid	\$ 14,585	\$ -	\$ 14,585
CARES Act	5,939	5,939	-
Incoming Transfers			
General Fund	452,178	400,000	52,178
Supplemental General Fund	173,309	225,000	(51,691)
	<u>646,011</u>	<u>\$ 630,939</u>	<u>\$ 15,072</u>
EXPENDITURES			
Instruction			
Employee Benefits			
Insurance	22,952	\$ 18,000	\$ 4,952
Other Purchased Services			
Payment to Special Education Coop	656,598	738,803	(82,205)
Other	5,939	5,939	-
Supplies			
General	121	5,000	(4,879)
Vehicle Operating Services			
Salaries			
Noncertified	23,917	25,000	(1,083)
Employee Benefits			
Social Security & Medicare	1,805	2,000	(195)
Other	22	500	(478)
Other Purchased Services	-	500	(500)
Supplies			
Motor Fuel	1,401	5,000	(3,599)
Miscellaneous	-	1,000	(1,000)
	<u>712,755</u>	<u>\$ 801,742</u>	<u>\$ (88,987)</u>
Receipts Over (Under) Expenditures	(66,744)		
UNENCUMBERED CASH, July 1, 2020	<u>170,802</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 104,058</u>		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue from Local Sources	\$ 11,688	\$ 15,000	\$ (3,312)
Federal Aid	-	5,000	(5,000)
Incoming Transfers			
General Fund	40,560	57,707	(17,147)
Supplemental General Fund	160,000	135,000	25,000
	<u>212,248</u>	<u>\$ 212,707</u>	<u>\$ (459)</u>
Total Receipts			
EXPENDITURES			
Instruction			
Salaries			
Certified	169,742	\$ 190,000	\$ (20,258)
Employee Benefits			
Insurance	24,805	35,000	(10,195)
Social Security & Medicare	12,920	15,000	(2,080)
Other	159	300	(141)
Other Purchased Services			
Payment to Vocational Education Coop	1,687	-	1,687
Other	-	300	(300)
Supplies			
General	11,197	20,000	(8,803)
Textbooks	1,164	300	864
Technology	-	5,000	(5,000)
Miscellaneous	3,341	5,000	(1,659)
Property	18	5,000	(4,982)
Other	272	8,000	(7,728)
Instructional Support Staff			
Other Purchased Services	1,125	-	1,125
	<u>226,430</u>	<u>\$ 283,900</u>	<u>\$ (57,470)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(14,182)		
UNENCUMBERED CASH, July 1, 2020	<u>72,895</u>		
UNENCUMBERED CASH, June 30, 2021	<u>\$ 58,713</u>		



UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

GIFTS & GRANTS FUND

	Actual	Budget**	Variance Over (Under)
RECEIPTS			
Contributions & Donations	\$ 8,176	\$ 15,000	\$ (6,824)
EXPENDITURES			
Instruction			
Salaries			
Certified	-	\$ 9,000	\$ (9,000)
Noncertified	-	1,500	(1,500)
Employee Benefits			
Social Security	-	1,000	(1,000)
Other	250	500	(250)
Other Purchased Services			
Other	4,007	1,000	3,007
Building Improvements			
Outside Contractors	488	2,000	(1,512)
Total Expenditures	4,745	\$ 15,000	\$ (10,255)
Receipts Over (Under) Expenditures	3,431		
UNENCUMBERED CASH, July 1, 2020	50		
UNENCUMBERED CASH, June 30, 2021	\$ 3,481		

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

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Mankato, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
KPERS	\$ 315,260	\$ 355,554	\$ (40,294)
EXPENDITURES			
Instruction			
Employee Benefits	192,309	\$ 246,359	\$ (54,050)
Student Support Services			
Employee Benefits	6,305	290	6,015
Instructional Support Staff			
Employee Benefits	9,458	4,356	5,102
General Administration			
Employee Benefits	22,068	13,795	8,273
School Administration			
Employee Benefits	34,679	34,559	120
Central Services			
Employee Benefits	-	4,356	(4,356)
Operations & Maintenance			
Employee Benefits	25,221	19,022	6,199
Student Transportation Services			
Employee Benefits	12,610	20,474	(7,864)
Food Service			
Employee Benefits	12,610	12,343	267
Total Expenditures	315,260	\$ 355,554	\$ (40,294)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2020	-		
UNENCUMBERED CASH, June 30, 2021	\$ -		

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Mankato, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2021

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Operations & Maintenance	
Supplies	
Energy	
Heating	<u>35,639</u>
Total Expenditures	<u>35,639</u>
Receipts Over (Under) Expenditures	(35,639)
UNENCUMBERED CASH, July 1, 2020	<u>297,237</u>
UNENCUMBERED CASH, June 30, 2021	<u><u>\$ 261,598</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, 2021

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Supplemental General Fund	<u>\$         82,000</u>
EXPENDITURES	
Instruction	
Supplies	
Textbooks	91,611
Workbooks	3,471
Other Materials & Supplies	<u>20,438</u>
Total Expenditures	<u>115,520</u>
Receipts Over (Under) Expenditures	(33,520)
UNENCUMBERED CASH, July 1, 2020	<u>44,085</u>
UNENCUMBERED CASH, June 30, 2021	<u><u>\$         10,565</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2021

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 32,047</u>
EXPENDITURES	<u>31,402</u>
Receipts Over (Under) Expenditures	645
UNENCUMBERED CASH, July 1, 2020	<u>17,836</u>
UNENCUMBERED CASH, June 30, 2021	<u><u>\$ 18,481</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-17  
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

FEDERAL FUNDS									
	Small Rural Schools Achievement Grant Fund	Title I Fund	Title II A Fund	Title VI Fund	SPARK Fund	ESSER I Fund	ESSER II Fund	Total Federal Funds	Variance Over (Under)
								Budget**	
RECEIPTS									
Federal Aid	\$ 40,577	\$ 88,179	\$ 11,058	\$ 25,481	\$ 153,500	\$ 54,648	\$ -	\$ 373,443	\$ 9,463
EXPENDITURES									
Instruction									
Salaries									
Certified	-	70,062	9,000	-	18,086	-	17,555	114,703	\$ 39,703
Noncertified	-	-	-	-	8,583	-	-	8,583	5,000 3,583
Employee Benefits									
Insurance	-	12,323	-	-	-	-	5,116	17,439	15,000 2,439
Social Security & Medicare	-	5,479	689	-	2,101	-	1,343	9,612	7,000 2,612
Other	-	69	8	-	4	-	16	97	500 (403)
Purchased Professional & Technical Services	273	-	-	-	-	-	-	273	- 273
Other Purchased Services	-	-	3,410	-	-	-	-	3,410	10,000 (6,590)
Supplies									
General	-	246	-	19,868	5,997	3,398	8,393	37,902	10,000 27,902
Technology	40,577	-	-	-	34,943	-	-	75,520	- 75,520
Student Support Services									
Supplies	-	-	-	-	-	544	-	544	- 544
Other	-	-	-	-	-	452	-	452	- 452
Instructional Support Staff									
Other Purchased Services	-	-	-	-	-	-	-	-	35,000 (35,000)
Purchased Professional & Technical Services	-	-	-	-	-	4,215	-	4,215	- 4,215
General Administration									
Supplies	-	-	-	-	40,331	-	-	40,331	- 40,331

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Mankato, Kansas

Schedule 2-17  
Page 2 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2021

FEDERAL FUNDS (Cont.)

	Small Rural Schools Achievement Grant Fund	Title I Fund	Title II A Fund	Title VI Fund	SPARK Fund	ESSER I Fund	ESSER II Fund	Total Federal Funds	Budget**	Variance Over (Under)
EXPENDITURES (Cont.)										
Operations & Maintenance										
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 4,375	\$ -	\$ -	\$ 4,375	\$ -	\$ 4,375
Employee Benefits										
Insurance	-	-	-	-	2,524	-	-	2,524	-	2,524
Social Security & Medicare	-	-	-	-	335	-	-	335	-	335
Other	-	-	-	-	4	-	-	4	-	4
Purchased Property Services										
Repairs & Maintenance	-	-	-	-	638	1,960	-	2,598	-	2,598
Supplies										
General	-	-	-	-	-	4,534	-	4,534	163,644	(159,110)
Property	-	-	-	-	35,579	-	-	35,579	-	35,579
Total Expenditures	40,850	88,179	13,107	19,868	153,500	15,103	32,423	363,030	321,144	41,886
Receipts Over (Under) Expenditures	\$ (273)	\$ -	\$ (2,049)	\$ 5,613	\$ -	\$ 39,545	\$ (32,423)	\$ 10,413		
UNENCUMBERED CASH, July 1, 2020	273	-	2,049	(5,613)	-	(39,545)	-	(42,836)		
UNENCUMBERED CASH, June 30, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (32,423) *	\$ (32,423)		

\* See Note 3 Cash Basis Exception

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

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2021

AGENCY FUNDS

Fund	Beginning Balance 7/1/2020	Receipts	Disbursements	Ending Balance 6/30/2021
Student Activity Funds	\$ 60,053	\$ 49,178	\$ 52,064	\$ 57,167
Sales Tax	-	1,781	1,781	-
Total	<u>\$ 60,053</u>	<u>\$ 50,959</u>	<u>\$ 53,845</u>	<u>\$ 57,167</u>



UNIFIED SCHOOL DISTRICT NO. 107  
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Schedule 4

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
For The Year Ended June 30, 2021

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	\$ 7,869	\$ -	\$ 27,637	\$ 26,888	\$ 8,618	\$ -	\$ 8,618
Concessions	3,517	-	-	-	3,517	-	3,517
Drama	4,051	-	1,228	1,623	3,656	-	3,656
EOY Technology	958	-	1,622	1,340	1,240	-	1,240
Total Junior/Senior High School	<u>16,395</u>	<u>-</u>	<u>30,487</u>	<u>29,851</u>	<u>17,031</u>	<u>-</u>	<u>17,031</u>
Grade School							
General Activities	1,441	-	1,560	1,551	1,450	-	1,450
Total District Activity Funds	<u>\$ 17,836</u>	<u>\$ -</u>	<u>\$ 32,047</u>	<u>\$ 31,402</u>	<u>\$ 18,481</u>	<u>\$ -</u>	<u>\$ 18,481</u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2021

STUDENT ACTIVITY FUNDS

Fund	Beginning Balance 7/1/2020	Receipts	Disbursements	Ending Balance 6/30/2021
JUNIOR/SENIOR HIGH SCHOOL				
Class of 2020	\$ 445	\$ -	\$ 302	\$ 143
Class of 2021	6,245	121	4,622	1,744
Class of 2022	1,741	854	1,328	1,267
Class of 2023	816	1,204	-	2,020
Class of 2024	634	152	-	786
Class of 2025	248	-	-	248
Class of 2026	406	-	-	406
FFA	19,054	18,261	19,511	17,804
Student Council	5,967	1,859	1,778	6,048
National Honor Society	236	100	93	243
Family Career Community Leaders	212	-	-	212
Annual	610	-	180	430
Cheerleaders	2,094	-	259	1,835
Entrepreneurship - Ag Metals	1,197	350	234	1,313
Scholar's Bowl	1,402	380	792	990
Future Business Leaders of America	5,032	16,848	15,080	6,800
Broadcasting	893	-	-	893
Instrumental Music	4,588	4,495	3,171	5,912
Middle School Student Council	4,954	187	592	4,549
Junior High Cheerleaders	1,672	177	128	1,721
Middle School Scholars Bowl	1,517	-	323	1,194
Dance Team	90	4,190	3,671	609
	<u>90</u>	<u>4,190</u>	<u>3,671</u>	<u>609</u>
Total Student Activity Funds	<u>\$ 60,053</u>	<u>\$ 49,178</u>	<u>\$ 52,064</u>	<u>\$ 57,167</u>