

UNIFIED SCHOOL DISTRICT NO. 107

Mankato, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2019

MAPES & MILLER  
Certified Public Accountants  
Phillipsburg, Kansas

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas  
June 30, 2019

Nadine Smith - Superintendent

Jennifer Urbaniak - Clerk

Nicole Luedke - Treasurer

BOARD MEMBERS

Lori Yelken – President

Todd Mauerhan – Vice President

Brenden Wirth

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UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

For the Year Ended June 30, 2019

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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, 2019, 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, 2019, 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, 2019, 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 10, 2020  
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, 2019

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	\$ 676	\$ 622	\$ 2,897,503	\$ 2,898,179	\$ 622	\$ 219,088	\$ 219,710
Supplemental General Fund	18,016	14,981	785,337	800,000	18,334	52,900	71,234
Special Purpose Funds							
At Risk Fund (4 Year Old)	50,000	-	81,431	91,431	40,000	10,390	50,390
At Risk Fund (K-12)	149,734	-	244,759	338,614	55,879	29,577	85,456
Capital Outlay Fund	1,744,945	5,484	282,472	173,147	1,859,754	107,705	1,967,459
Driver Training Fund	11,059	-	4,728	1,162	14,625	-	14,625
Food Service Fund	27,106	153	201,430	209,357	19,332	4,640	23,972
Professional Development Fund	3,457	-	-	970	2,487	-	2,487
Summer School Fund	14,939	-	-	192	14,747	-	14,747
Special Education Fund	389,060	-	481,731	637,423	233,368	4,413	237,781
Career & Postsecondary Education Fund	163,465	429	196,951	227,362	133,483	46,185	179,668
Gifts & Grants Fund	-	-	5,058	5,058	-	-	-
Special Reserve Fund	-	-	54,372	54,372	-	-	-
KPERs Special Retirement Contribution Fund	-	-	216,587	216,587	-	-	-
Contingency Reserve Fund	297,237	-	-	-	297,237	-	297,237
Textbook & Student Material Revolving Fund	60,557	29	77,263	62,021	75,828	14,869	90,697
District Activity Funds	15,966	-	58,959	60,603	14,322	-	14,322
Federal Funds	611	220	119,572	118,587	1,816	22,321	24,137
Bond & Interest Fund							
Bond & Interest Fund	24,580	-	-	-	24,580	-	24,580
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 2,971,408</b>	<b>\$ 21,918</b>	<b>\$ 5,708,153</b>	<b>\$ 5,895,065</b>	<b>\$ 2,806,414</b>	<b>\$ 512,088</b>	<b>\$ 3,318,502</b>

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, 2019

COMPOSITION OF CASH

Cash on Hand	\$	30
Central National Bank		
Checking		250
State Exchange Bank		
NOW Account		3,374,767
Checking Account		<u>1,300</u>
Total Cash		3,376,347
Agency Funds per Schedule 3		<u>(57,845)</u>
Total Reporting Entity (Excluding Agency Funds)	\$	<u><u>3,318,502</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

NOTES TO THE FINANCIAL STATEMENT  
June 30, 2019

**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, 2019.

**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, 2019.

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  
Special Reserve 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. Cash Basis Violations:

K.S.A. 10-1113 requires each fund to comply with the cash-basis laws of Kansas. That is, no commitments or indebtedness should be incurred unless there is available cash in the fund. The Career & Postsecondary Education Fund was in violation of K.S.A. 10-1113 by expending more than the available cash in May 2019, the Gifts & Grants Fund had a violation in December 2018, and the At-Risk Fund had violations in April and May 2019.

#### B. Depository Coverage Violation:

K.S.A. 9-1402 requires deposits in public funds at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at State Exchange Bank were undersecured on January 31, 2019. Additional securities were obtained subsequent to the violation.

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

## 3. CASH BASIS EXCEPTION

The Title I Fund ended the year with a negative unencumbered cash balance of \$12,230. K.S.A. 12-1664 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 an expenditure that relates to Title I towards the end of the end of the fiscal year and then requested the grant reimbursement. The District received \$12,768 in Title I funds on July 15, 2019.

## 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, 2019.

At June 30, 2019, the District’s carrying amount of deposits was \$3,376,317 and the bank balance was \$3,288,802. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$250,721 was covered by federal depository insurance, and the remaining \$3,038,081 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	At Risk Fund (4 Year Old)	K.S.A. 72-5167	\$ 40,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	50,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	54,372
General Fund	Food Service Fund	K.S.A. 72-5167	2,712
General Fund	Special Education Fund	K.S.A. 72-5167	360,410
General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5167	95,410
Supplemental General Fund	At Risk Fund (4 Year Old)	K.S.A. 72-5143	41,431
Supplemental General Fund	At Risk Fund (K-12)	K.S.A. 72-5143	194,759
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	20,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	120,000
Supplemental General Fund	Career & Postsecondary Education Fund	K.S.A. 72-5143	89,308
Supplemental General Fund	Textbook & Student Material Revolving Fund	K.S.A. 72-5143	77,263

**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 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million dollars per year.

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 \$216,587 for the year ended June 30, 2019.

**Net Pension Liability** – At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,768,176. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018. 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, 2019.

## **(c) Compensated Absences**

### Vacation and Sick Leave

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

## **8. RISK MANAGEMENT**

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

During the year ended June 30, 2019, 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 \$149,408 subsequent to June 30, 2019 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, 2019.

## **10. 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, 2019

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended June 30, 2019

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	\$ 2,997,551	\$ (154,103)	\$ 54,731	\$ 2,898,179	\$ 2,898,179	\$ -
Supplemental General Fund	800,000	-	-	800,000	800,000	-
Special Revenue Funds						
At Risk Fund (4 Year Old)	161,500	-	-	161,500	91,431	(70,069)
At Risk Fund (K-12)	340,000	-	-	340,000	338,614	(1,386)
Capital Outlay Fund	2,147,442	-	-	2,147,442	173,147	(1,974,295)
Driver Training Fund	15,959	-	-	15,959	1,162	(14,797)
Food Service Fund	256,612	-	-	256,612	209,357	(47,255)
Professional Development Fund	6,457	-	-	6,457	970	(5,487)
Summer School Fund	18,928	-	-	18,928	192	(18,736)
Special Education Fund	1,076,200	-	-	1,076,200	637,423	(438,777)
Career & Postsecondary Education Fund	280,615	-	-	280,615	227,362	(53,253)
KPERs Special Retirement Contribution Fund	352,834	-	-	352,834	216,587	(136,247)
Bond & Interest						
Bond & Interest Fund	-	-	-	-	-	-

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-1  
Page 1 of 4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

GENERAL FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
State Aid	\$ 2,487,362	\$ 2,498,147	\$ (10,785)
Special Education Aid	355,410	499,209	(143,799)
Reimbursements	50,607	-	50,607
State Aid Reimbursements	4,124	-	4,124
<b>Total Receipts</b>	<b>2,897,503</b>	<b>\$ 2,997,356</b>	<b>\$ (99,853)</b>
<b>EXPENDITURES</b>			
Instruction			
Salaries			
Certified	702,332	\$ 707,601	\$ (5,269)
Noncertified	32,259	65,000	(32,741)
Employee Benefits			
Insurance	161,797	190,000	(28,203)
Social Security & Medicare	56,992	55,000	1,992
Other	1,249	2,200	(951)
Other Purchased Services			
Tuition			
Tuition/Other LEA's Outside the State	54,700	44,000	10,700
Supplies			
General	4,285	1,000	3,285
Technology	1,317	1,500	(183)
Property	361	-	361
Other	31,836	20,000	11,836
<b>Total Instruction</b>	<b>1,047,128</b>	<b>1,086,301</b>	<b>(39,173)</b>
Student Support Services			
Salaries			
Certified	66,876	65,000	1,876
Noncertified	32,094	32,000	94
Employee Benefits			
Insurance	6,667	6,480	187
Social Security & Medicare	6,750	6,500	250
Other	83	80	3
Supplies	575	2,000	(1,425)
Other	-	20	(20)
<b>Total Student Support Services</b>	<b>113,045</b>	<b>112,080</b>	<b>965</b>



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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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GENERAL FUND

	Actual	Budget	Variance Over (Under)
<b>EXPENDITURES (Cont.)</b>			
<b>Instructional Support Staff</b>			
Salaries			
Noncertified	\$ 22,560	\$ 16,000	\$ 6,560
Employee Benefits			
Insurance	5,658	6,480	(822)
Social Security & Medicare	1,576	1,200	376
Other	19	15	4
Other Purchased Services	-	170	(170)
Supplies			
Books & Periodicals	1,072	2,000	(928)
<b>Total Instructional Support Staff</b>	<b>30,885</b>	<b>25,865</b>	<b>5,020</b>
<b>General Administration</b>			
Salaries			
Certified	45,900	50,000	(4,100)
Noncertified	26,118	24,000	2,118
Employee Benefits			
Insurance	9,899	9,000	899
Social Security & Medicare	5,217	5,500	(283)
Other	64	65	(1)
Purchased Professional & Technical Services	9,516	-	9,516
Other Purchased Services			
Insurance	74,448	70,000	4,448
Communications	1,572	3,000	(1,428)
Other	9,602	17,000	(7,398)
Supplies	1,751	2,000	(249)
Other	11,091	4,500	6,591
<b>Total General Administration</b>	<b>195,178</b>	<b>185,065</b>	<b>10,113</b>
<b>School Administration</b>			
Salaries			
Certified	137,636	125,000	12,636
Noncertified	59,778	60,000	(222)
Employee Benefits			
Insurance	25,769	23,000	2,769
Social Security & Medicare	14,974	13,500	1,474
Other	184	160	24
Other Purchased Services			
Communications	2,938	4,000	(1,062)
Supplies	7,883	6,000	1,883
<b>Total School Administration</b>	<b>249,162</b>	<b>231,660</b>	<b>17,502</b>

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GENERAL FUND

	Actual	Budget	Variance Over (Under)
<b>EXPENDITURES (Cont.)</b>			
Central Services			
Salaries			
Noncertified	\$ 22,000	\$ 25,000	\$ (3,000)
Employee Benefits			
Social Security & Medicare	1,684	1,800	(116)
Other	21	25	(4)
Total Central Services	<u>23,705</u>	<u>26,825</u>	<u>(3,120)</u>
Operations & Maintenance			
Salaries			
Noncertified	125,337	125,000	337
Employee Benefits			
Insurance	19,799	19,000	799
Social Security & Medicare	9,371	8,500	871
Other	115	115	-
Purchased Property Services			
Water/Sewer	12,133	11,000	1,133
Repairs & Maintenance	134,733	130,000	4,733
Supplies			
General	114	65	49
Energy			
Heating	25,655	25,000	655
Electricity	62,616	53,000	9,616
Total Operations & Maintenance	<u>389,873</u>	<u>371,680</u>	<u>18,193</u>
Supervision			
Employee Benefits			
Insurance	6,600	-	6,600
Other	182	200	(18)
Total Supervision	<u>6,782</u>	<u>200</u>	<u>6,582</u>
Vehicle Operating Services			
Salaries			
Noncertified	68,264	67,000	1,264
Employee Benefits			
Insurance	26,851	19,000	7,851
Social Security	4,913	5,500	(587)
Other	60	58	2
Motor Fuel	54,856	48,247	6,609
Total Vehicle Operating Services	<u>154,944</u>	<u>139,805</u>	<u>15,139</u>

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GENERAL FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Vehicle & Maintenance Services			
Salaries			
Noncertified	\$ 33,105	\$ 29,000	\$ 4,105
Employee Benefits			
Insurance	6,600	14,000	(7,400)
Social Security	2,521	3,000	(479)
Other	31	27	4
Purchased Professional & Technical Services	965	1,300	(335)
Other Purchased Services	3,767	1,800	1,967
Supplies	37,544	28,000	9,544
Total Vehicle & Maintenance Services	84,533	77,127	7,406
Outgoing Transfers			
At Risk Fund (4 Year Old)	40,000	30,000	10,000
At Risk (K-12) Fund	50,000	50,000	-
Capital Outlay Fund	54,372	150,000	(95,628)
Food Service Fund	2,712	5,000	(2,288)
Special Education Fund	360,410	499,209	(138,799)
Career & Postsecondary Education Fund	95,410	6,734	88,676
Total Outgoing Transfers	602,904	740,943	(138,039)
Adjustment to Comply With Legal Max	-	(154,103)	154,103
Legal General Fund Budget	2,898,139	2,843,448	54,691
Adjustment for Qualifying Budget Credits			
Reimbursements	-	54,731	(54,731)
Total Expenditures	2,898,139	\$ 2,898,179	\$ (40)
Receipts Over (Under) Expenditures	(636)		
UNENCUMBERED CASH, July 1, 2018	676		
Prior Year Cancelled Encumbrances	622		
UNENCUMBERED CASH, June 30, 2019	\$ 662		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes			
Tax In Process	\$ 35,674	\$ 43,995	\$ (8,321)
Current Tax	682,140	720,380	(38,240)
Delinquent Tax	4,330	33	4,297
Motor Vehicle Tax	59,797	58,070	1,727
Recreational Vehicle Tax	1,247	1,124	123
Commercial Vehicle Tax	2,149	1,925	224
Total Receipts	<u>785,337</u>	<u>\$ 825,527</u>	<u>\$ (40,190)</u>
<b>EXPENDITURES</b>			
Instruction			
Salaries			
Certified	89,054	\$ 70,000	\$ 19,054
Employee Benefits			
Insurance	505	2,500	(1,995)
Social Security & Medicare	6,539	4,900	1,639
Other	2,950	58	2,892
Supplies			
General	12,523	18,000	(5,477)
Technology	792	800	(8)
Other	8,421	10,000	(1,579)
Total Instruction	<u>120,784</u>	<u>106,258</u>	<u>14,526</u>
Student Support Services			
Salaries			
Certified	4,006	4,000	6
Employee Benefits			
Insurance	20	-	20
Social Security & Medicare	307	265	42
Other	4	4	-
Total Student Support Services	<u>4,337</u>	<u>4,269</u>	<u>68</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
<b>EXPENDITURES (Cont.)</b>			
Instructional Support Staff			
Purchased Professional & Technical Services	\$ 110,303	\$ 135,000	\$ (24,697)
Total Instructional Support Staff	<u>110,303</u>	<u>135,000</u>	<u>(24,697)</u>
General Administration			
Salaries			
Certified	5,100	6,000	(900)
Employee Benefits			
Social Security & Medicare	388	375	13
Other	1,487	5	1,482
Total General Administration	<u>6,975</u>	<u>6,380</u>	<u>595</u>
School Administration			
Salaries			
Certified	10,836	9,500	1,336
Employee Benefits			
Social Security & Medicare	824	645	179
Other	10	9	1
Property	-	950	(950)
Total School Administration	<u>11,670</u>	<u>11,104</u>	<u>566</u>
Operations & Maintenance			
Purchased Property Service			
Repair to Building	120	-	120
Other	3,050	-	3,050
Total Operations & Maintenance	<u>3,170</u>	<u>-</u>	<u>3,170</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2019

SUPPLEMENTAL GENERAL FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
At Risk Fund (4 Year Old)	\$ 41,431	\$ 80,000	\$ (38,569)
At Risk Fund (K-12)	194,759	140,000	54,759
Food Service Fund	20,000	10,000	10,000
Professional Development Fund	-	3,000	(3,000)
Summer School Fund	-	3,989	(3,989)
Special Education Fund	120,000	210,000	(90,000)
Career & Postsecondary Education Fund	89,308	90,000	(692)
Textbook & Student Material Revolving Fund	77,263	-	77,263
Total Outgoing Transfers	542,761	536,989	5,772
Total Expenditures	800,000	\$ 800,000	\$ -
Receipts Over (Under) Expenditures	(14,663)		
UNENCUMBERED CASH, July 1, 2018	18,016		
Prior Year Cancelled Encumbrances	14,981		
UNENCUMBERED CASH, June 30, 2019	\$ 18,334		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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AT RISK FUND (4 YEAR OLD)

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Federal Aid	\$ -	\$ 1,500	\$ (1,500)
Incoming Transfers			
General Fund	40,000	30,000	10,000
Supplemental General Fund	41,431	80,000	(38,569)
	81,431	\$ 111,500	\$ (30,069)
Total Receipts	81,431	\$ 111,500	\$ (30,069)
EXPENDITURES			
Instruction			
Salaries			
Certified	46,103	\$ 80,000	\$ (33,897)
Noncertified	19,699	47,000	(27,301)
Employee Benefits			
Insurance	13,270	18,000	(4,730)
Social Security & Medicare	4,472	7,090	(2,618)
Other	55	560	(505)
Supplies			
General	-	50	(50)
Other	-	1,800	(1,800)
Student Support Services			
Salaries			
Certified	-	800	(800)
Student Transportation Services			
Salaries			
Noncertified	7,404	6,000	1,404
Employee Benefits			
Social Security & Medicare	423	200	223
Other	5	-	5
	91,431	\$ 161,500	\$ (70,069)
Total Expenditures	91,431	\$ 161,500	\$ (70,069)
Receipts Over (Under) Expenditures	(10,000)		
UNENCUMBERED CASH, July 1, 2018	50,000		
UNENCUMBERED CASH, June 30, 2019	\$ 40,000		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2019

AT RISK FUND (K-12)

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Incoming Transfer			
General Fund	\$ 50,000	\$ 50,000	\$ -
Supplemental General Fund	194,759	140,000	54,759
Total Receipts	244,759	\$ 190,000	\$ 54,759
<b>EXPENDITURES</b>			
Instruction			
Salaries			
Certified	201,984	\$ 204,750	\$ (2,766)
Noncertified	84,676	85,000	(324)
Employee Benefits			
Insurance	21,118	30,000	(8,882)
Social Security & Medicare	18,642	20,000	(1,358)
Other	229	250	(21)
Supplies			
General	288	-	288
Textbooks	6,877	-	6,877
Technology	850	-	850
Other	3,950	-	3,950
Total Expenditures	338,614	\$ 340,000	\$ (1,386)
Receipts Over (Under) Expenditures	(93,855)		
UNENCUMBERED CASH, July 1, 2018	149,734		
UNENCUMBERED CASH, June 30, 2019	\$ 55,879		



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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
General Property Taxes			
Ad Valorem Taxes			
Tax in Process	\$ 4,657	\$ 5,778	\$ (1,121)
Current Tax	100,366	97,522	2,844
Delinquent Tax	2	5	(3)
Motor Vehicle Tax	2,189	2,299	(110)
Recreational Vehicle Tax	60	44	16
Commercial Vehicle Tax	161	76	85
Interest on Idle Funds	60,994	45,000	15,994
Other Revenue from Local Sources	59,671	108,970	(49,299)
Incoming Transfer			
General Fund	54,372	150,000	(95,628)
Total Receipts	282,472	\$ 409,694	\$ (127,222)
<b>EXPENDITURES</b>			
Support Services			
Property	4,724	\$ -	\$ 4,724
Instructional Support Staff			
Property	-	750	(750)
Transportation			
Property	85,830	350,000	(264,170)
Other Support Services			
Property	-	5,000	(5,000)
Land Improvement	-	150,000	(150,000)
Architectural & Engineering Services	5,000	200,000	(195,000)
New Building Acquisition & Construction	-	541,692	(541,692)
Site Improvement	-	350,000	(350,000)
Building Improvement			
Outside Contractors	75,143	300,000	(224,857)
Other	2,450	250,000	(247,550)
Total Expenditures	173,147	\$ 2,147,442	\$ (1,974,295)
Receipts Over (Under) Expenditures	109,325		
UNENCUMBERED CASH, July 1, 2018	1,744,945		
Prior Year Cancelled Encumbrances	5,484		
UNENCUMBERED CASH, June 30, 2019	\$ 1,859,754		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2019

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Other Revenue from Local Sources	\$ 2,376	\$ 2,300	\$ 76
State Safety Aid	2,352	2,600	(248)
Total Receipts	4,728	\$ 4,900	\$ (172)
<b>EXPENDITURES</b>			
Instruction			
Salaries			
Certified	-	\$ 8,000	\$ (8,000)
Employee Benefits			
Social Security & Medicare	-	1,000	(1,000)
Other	132	5	127
Professional & Technical Services	64	-	64
Supplies			
General	36	35	1
Property	-	6,669	(6,669)
Vehicle Operations & Maintenance Services			
Rental of Vehicles	85	-	85
Motor Fuel - Not School Bus	337	250	87
Other	508	-	508
Total Expenditures	1,162	\$ 15,959	\$ (14,797)
Receipts Over (Under) Expenditures	3,566		
UNENCUMBERED CASH, July 1, 2018	11,059		
UNENCUMBERED CASH, June 30, 2019	\$ 14,625		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Interest on Idle Funds	\$ -	\$ 70	\$ (70)
Student Lunch	37,190	43,840	(6,650)
Student Breakfast	9,101	8,150	951
Nonreimbursable Meals	11,195	27,028	(15,833)
State Aid	1,868	1,740	128
Federal Aid	119,364	133,954	(14,590)
Incoming Transfers			
General Fund	2,712	5,000	(2,288)
Supplemental General Fund	20,000	10,000	10,000
Total Receipts	201,430	\$ 229,782	\$ (28,352)
<b>EXPENDITURES</b>			
Food Service Operation			
Salaries			
Noncertified	71,438	\$ 80,000	\$ (8,562)
Employee Benefits			
Insurance	27,161	28,000	(839)
Social Security & Medicare	5,346	6,000	(654)
Other	369	75	294
Other Purchased Services	-	5,000	(5,000)
Supplies			
Food & Milk	93,703	125,000	(31,297)
Miscellaneous	357	500	(143)
Property	10,153	11,037	(884)
Other	830	1,000	(170)
Total Expenditures	209,357	\$ 256,612	\$ (47,255)
Receipts Over (Under) Expenditures	(7,927)		
UNENCUMBERED CASH, July 1, 2018	27,106		
Prior Year Cancelled Encumbrances	153		
UNENCUMBERED CASH, June 30, 2019	\$ 19,332		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Supplemental General Fund	\$ -	\$ 3,000	\$ (3,000)
EXPENDITURES			
Instructional Support Staff			
Purchased Professional & Technical Services	-	\$ 2,000	\$ (2,000)
Other Purchased Services	970	4,457	(3,487)
Total Expenditures	970	\$ 6,457	\$ (5,487)
Receipts Over (Under) Expenditures	(970)		
UNENCUMBERED CASH, July 1, 2018	3,457		
UNENCUMBERED CASH, June 30, 2019	\$ 2,487		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
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For The Year Ended June 30, 2019

SUMMER SCHOOL FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Incoming Transfer			
Supplemental General Fund	\$ -	\$ 3,989	\$ (3,989)
<b>EXPENDITURES</b>			
Instruction			
Salaries			
Certified	-	\$ 13,000	\$ (13,000)
Employee Benefits			
Social Security & Medicare	-	1,000	(1,000)
Other	-	9	(9)
Supplies			
General	192	2,500	(2,308)
Miscellaneous	-	2,419	(2,419)
Total Expenditures	192	\$ 18,928	\$ (18,736)
Receipts Over (Under) Expenditures	(192)		
UNENCUMBERED CASH, July 1, 2018	14,939		
UNENCUMBERED CASH, June 30, 2019	\$ 14,747		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Medicaid	\$ 1,321	\$ 13,000	\$ (11,679)
Incoming Transfers			
General Fund	360,410	499,209	(138,799)
Supplemental General Fund	120,000	210,000	(90,000)
Total Receipts	481,731	\$ 722,209	\$ (240,478)
<b>EXPENDITURES</b>			
Instruction			
Employee Benefits			
Insurance	6,790	\$ 7,000	\$ (210)
Other Purchased Services			
Payment to Special Education Coop	605,826	875,000	(269,174)
Supplies			
General	3,424	-	3,424
Technology	-	300	(300)
Property	156	-	156
Student Support Services			
Salaries			
Noncertified	-	30,000	(30,000)
Employee Benefits			
Social Security & Medicare	-	2,000	(2,000)
Other	-	25	(25)
Operations & Maintenance			
Supplies			
Motor Fuel	-	6,000	(6,000)
Miscellaneous	-	1,500	(1,500)
Vehicle Operating Services			
Salaries			
Noncertified	19,359	-	19,359
Employee Benefits			
Social Security & Medicare	1,492	-	1,492
Other	19	-	19
Supplies			
Miscellaneous	357	-	357
Equipment	-	154,375	(154,375)
Total Expenditures	637,423	\$ 1,076,200	\$ (438,777)
Receipts Over (Under) Expenditures	(155,692)		
UNENCUMBERED CASH, July 1, 2018	389,060		
UNENCUMBERED CASH, June 30, 2019	\$ 233,368		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

CAREER & POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Other Revenue from Local Sources	\$ 8,535	\$ 10,000	\$ (1,465)
Federal Aid	3,698	-	3,698
Incoming Transfers			
General Fund	95,410	6,734	88,676
Supplemental General Fund	89,308	90,000	(692)
 Total Receipts	196,951	\$ 106,734	\$ 90,217
 <b>EXPENDITURES</b>			
Instruction			
Salaries			
Certified	160,960	\$ 175,000	\$ (14,040)
Employee Benefits			
Insurance	27,389	25,000	2,389
Social Security & Medicare	12,056	10,700	1,356
Other	215	130	85
Supplies			
General	13,985	20,000	(6,015)
Textbooks	111	6,000	(5,889)
Technology	3,494	17,000	(13,506)
Miscellaneous	1,846	6,000	(4,154)
Property	1,971	15,000	(13,029)
Other	5,130	5,785	(655)
Instructional Support Staff			
Other Purchased Services	205	-	205
 Total Expenditures	227,362	\$ 280,615	\$ (53,253)
 Receipts Over (Under) Expenditures	(30,411)		
UNENCUMBERED CASH, July 1, 2018	163,465		
Prior Year Cancelled Encumbrances	429		
UNENCUMBERED CASH, June 30, 2019	\$ 133,483		

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

GIFTS & GRANTS FUND

	Actual	Budget**	Variance Over (Under)
<b>RECEIPTS</b>			
Contributions & Donations	\$ 5,058	\$ 500	\$ 4,558
Miscellaneous	-	500	(500)
Total Receipts	5,058	\$ 1,000	\$ 4,058
<b>EXPENDITURES</b>			
Instruction			
Other Purchased Services			
Tuition	-	\$ 500	\$ (500)
Other	-	500	(500)
Other	5,058	-	5,058
Total Expenditures	5,058	\$ 1,000	\$ 4,058
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2018	-		
UNENCUMBERED CASH, June 30, 2019	\$ -		

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



UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2019

SPECIAL RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Other Revenue from Local Sources	<u>\$ 54,372</u>
EXPENDITURES	
Health Care Services	<u>54,372</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2018	<u>-</u>
UNENCUMBERED CASH, June 30, 2019	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

KPERs SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Sources	\$ 216,587	\$ 352,834	\$ (136,247)
EXPENDITURES			
Instruction			
Employee Benefits	132,118	\$ 214,133	\$ (82,015)
Student Support Services			
Employee Benefits	4,332	10,551	(6,219)
Instructional Support Staff			
Employee Benefits	6,498	11,577	(5,079)
General Administration			
Employee Benefits	15,161	24,080	(8,919)
School Administration			
Employee Benefits	23,825	36,082	(12,257)
Operations & Maintenance			
Employee Benefits	17,327	25,205	(7,878)
Student Transportation Services			
Employee Benefits	8,663	15,603	(6,940)
Food Service			
Employee Benefits	8,663	15,603	(6,940)
Total Expenditures	216,587	\$ 352,834	\$ (136,247)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2018	-		
UNENCUMBERED CASH, June 30, 2019	\$ -		

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2019

CONTINGENCY RESERVE FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Equipment	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, July 1, 2018	<u>297,237</u>
UNENCUMBERED CASH, June 30, 2019	<u><u>\$ 297,237</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, 2019

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Supplemental General Fund	<u>\$ 77,263</u>
EXPENDITURES	
Instruction	
Supplies	
Textbooks	41,758
Workbooks	6,786
Other Materials & Supplies	<u>13,477</u>
Total Expenditures	<u>62,021</u>
Receipts Over (Under) Expenditures	15,242
UNENCUMBERED CASH, July 1, 2018	60,557
Prior Year Cancelled Encumbrance	<u>29</u>
UNENCUMBERED CASH, June 30, 2019	<u><u>\$ 75,828</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For The Year Ended June 30, 2019

DISTRICT ACTIVITY FUNDS

	<u>Actual</u>
RECEIPTS	<u>\$ 58,959</u>
EXPENDITURES	<u>60,603</u>
Receipts Over (Under) Expenditures	(1,644)
UNENCUMBERED CASH, July 1, 2018	<u>15,966</u>
UNENCUMBERED CASH, June 30, 2019	<u><u>\$ 14,322</u></u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

	FEDERAL FUNDS					Budget**	Variance Over (Under)
	Small Rural Schools Achievement Grant	Title I Fund	Title II A Fund	Title VI Fund	Total Federal Funds		
RECEIPTS							
Federal Aid	\$ 13,555	\$ 77,262	\$ 24,938	\$ 3,817	\$ 119,572	\$ -	\$ 119,572
EXPENDITURES							
Instruction							
Salaries							
Certified	-	82,739	3,876	-	86,615	\$ -	\$ 86,615
Noncertified	-	-	2,585	-	2,585	-	2,585
Employee Benefits							
Insurance	-	864	-	-	864	-	864
Social Security & Medicare	-	6,073	489	-	6,562	-	6,562
Other	-	74	6	-	80	-	80
Other Purchased Services	-	-	6,123	2,317	8,440	-	8,440
Supplies							
General	10,747	-	414	1,500	12,661	-	12,661
Instructional Support Staff							
Other Purchased Services	-	-	780	-	780	-	780
Total Expenditures	<u>10,747</u>	<u>89,750</u>	<u>14,273</u>	<u>3,817</u>	<u>118,587</u>	<u>\$ -</u>	<u>\$ 118,587</u>
Receipts Over (Under) Expenditures	2,808	(12,488)	10,665	-	985		
UNENCUMBERED CASH, July 1, 2018	640	258	(287)	-	611		
Prior Year Cancelled Encumbrance	-	-	220	-	220		
UNENCUMBERED CASH, June 30, 2019	<u>\$ 3,448</u>	<u>\$ (12,230) *</u>	<u>\$ 10,598</u>	<u>\$ -</u>	<u>\$ 1,816</u>		

\* See Note 3 Cash Basis Exception

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

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For The Year Ended June 30, 2019

BOND & INTEREST FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS	\$ -	\$ -	\$ -
EXPENDITURES	-	\$ -	\$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, July 1, 2018	<u>24,580</u>		
UNENCUMBERED CASH, June 30, 2019	<u>\$ 24,580</u>		

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2019

AGENCY FUNDS

<u>Fund</u>	<u>Beginning Balance 7/1/2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance 6/30/2019</u>
Student Activity Funds	\$ 56,934	\$ 78,188	\$ 77,277	\$ 57,845
Total	<u>\$ 56,934</u>	<u>\$ 78,188</u>	<u>\$ 77,277</u>	<u>\$ 57,845</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, 2019

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	\$ 7,751	\$ -	\$ 32,157	\$ 34,362	\$ 5,546	\$ -	\$ 5,546
Concessions	3,589	-	14,322	14,430	3,481	-	3,481
Drama	2,552	-	3,803	3,043	3,312	-	3,312
EOY Technology	844	-	2,359	2,351	852	-	852
Total Junior/Senior High School	<u>14,736</u>	<u>-</u>	<u>52,641</u>	<u>54,186</u>	<u>13,191</u>	<u>-</u>	<u>13,191</u>
Grade School							
General Activities	1,230	-	6,318	6,417	1,131	-	1,131
Total District Activity Funds	<u>\$ 15,966</u>	<u>\$ -</u>	<u>\$ 58,959</u>	<u>\$ 60,603</u>	<u>\$ 14,322</u>	<u>\$ -</u>	<u>\$ 14,322</u>

UNIFIED SCHOOL DISTRICT NO. 107  
Mankato, Kansas

Schedule 5

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For The Year Ended June 30, 2019

STUDENT ACTIVITY FUNDS

Fund	Beginning Balance 7/1/2018	Receipts	Disbursements	Ending Balance 6/30/2019
<b>JUNIOR/SENIOR HIGH SCHOOL</b>				
Class of 2019	\$ 1,451	\$ 65	\$ 1,126	\$ 390
Class of 2020	2,574	5,247	5,313	2,508
Class of 2021	1,530	1,366	965	1,931
Class of 2022	935	2,115	1,496	1,554
Class of 2023	172	1,247	876	543
Class of 2024	-	446	-	446
FFA	18,395	24,880	23,709	19,566
Student Council	5,216	3,374	2,812	5,778
National Honor Society	150	320	456	14
Family Career Community Leaders	212	-	-	212
Annual	1,108	5	338	775
Cheerleaders	2,166	-	-	2,166
Horticulture	1,505	1,181	579	2,107
Scholar's Bowl	1,468	1,373	1,500	1,341
Future Business Leaders of America	6,152	22,427	23,425	5,154
Broadcasting	893	-	-	893
Instrumental Music	4,605	6,608	6,622	4,591
Middle School Student Council	4,597	1,494	1,630	4,461
Junior High Cheerleaders	1,720	-	-	1,720
Middle School Scholars Bowl	1,208	1,662	1,350	1,520
Dance Team	877	4,378	5,080	175
<b>Total Student Activity Funds</b>	<b>\$ 56,934</b>	<b>\$ 78,188</b>	<b>\$ 77,277</b>	<b>\$ 57,845</b>