UNIFIED SCHOOL DISTRICT NO. 101
Erie, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2023

Unified School District No. 101
Erie, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2023

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Erie, Kansas
Regulatory Basis Financial Statement
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 101
Erie, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 101, Erie, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

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 and Unmodified Opinions" section of our report, the accompanying 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 the District, as of June 30, 2023, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2023, 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.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statement" section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District, 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.

Responsibilities of Management 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually, or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

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, and schedule of regulatory basis receipts and expenditures-agency funds, and summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 101, Erie, Kansas, as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated January 27, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 19, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 19, 2023

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Unified School District No. 101
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$	4,489,290	4,489,290		64	64
Supplemental General	233,899	1,428,461	1,443,619	218,741	17,594	236,335
Special Purpose:						
Pre-School Aged At-Risk	9,765	18,231		27,996		27,996
At Risk K-12	306,962	755,702	459,059	603,605		603,605
Bilingual Education		1,732	1,322	410		410
Virtual Education						
Capital Outlay	1,468,135	1,022,734	577,556	1,913,313	316,948	2,230,261
Driver Training	18,927	7,526	8,661	17,792		17,792
Food Service	167,997	324,151	315,196	176,952		176,952
Professional Development	67,886	802	17,945	50,743	49	50,792
Special Education	856,708	831,290	853,482	834,516		834,516
Career and Postsecondary Education	236,027	113,151	166,877	182,301		182,301
Gifts and Grants	207,224	108,606	129,460	186,370	3,201	189,571
KPERS Special Retirement Contribution		448,530	448,530			
Contingency Reserve	758,684			758,684		758,684
Textbook Rental	39,962	20,231	13,840	46,353	1,694	48,047
Elementary/Secondary School Emergency Relief	(270,758)	568,388	398,715	(101,085)	3,150	(97,935)
EMINTS Program	(2,149)	12,371	17,011	(6,789)		(6,789)
21st Century Community Learning Centers	(51,497)	55,085	3,588			
REAP Grant	(3,078)	4,915	1,831	6		6
Special Mini-Grants	26,127			26,127		26,127
Rural and Low Income School Grant	(20,264)	20,264	21,706	(21,706)		(21,706)
Title I		138,305	158,461	(20,156)		(20,156)
CLIA Grant	(60,374)	226,857	262,016	(95,533)	13,262	(82,271)
Title II	(46,865)	75,789	33,554	(4,630)		(4,630)
Title IV-A		13,109	18,750	(5,641)		(5,641)
EHS Animal Science Facility	67,689			67,689		67,689
Safe and Supportive Schools Grant	71			71		71
Gate Receipts	32,939	64,519	62,974	34,484		34,484
Special Projects	18,145	21,927	19,988	20,084		20,084
Bond and Interest:						
Bond and Interest	1,307,242	1,373,222	1,415,321	1,265,143		1,265,143
Trusts:						
Health Insurance Reserve	205,770	308,339	184,336	329,773		329,773
Total Primary Government (1)	5,575,174	12,453,527	11,523,088	6,505,613	355,962	6,861,575

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

Unified School District No. 101
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:						
Certificates of Deposit						2,015,807
Demand Deposits						3,113,258
Petty Cash Advance						3,000
State Treasurer Municipal Investment Pool						2,041,443
Less: Agency Funds						(311,936)
Adjustment for Rounding						3
Total Primary Government (1)						6,861,575

(1) Excluding Agency Funds

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District #101, Erie, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 101, and includes the primary government only, with no related municipal entities.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide 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 revenues 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

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 Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2023:

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

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

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

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

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2023.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. During the year ended June 30, 2023, the District had no such amendments.

Subsequent to the adoption of the budget, the budgets of the General Fund and the Supplemental General Fund were cut by the State Board of Education to the legal maximum amounts of $4,410,821 and $1,443,619, respectively. These maximum budgets are based on audited full-time equivalent enrollment.

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 revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the District:

Gifts and Grants Fund
Contingency Reserve Fund
Textbook Rental Fund
Elementary/Secondary School Emergency Relief Fund
EMINTS Program Fund
21st Century Community Learning Centers Fund
REAP Grant Fund
Special Mini-Grants Fund
Rural and Low Income Schools Grant
Title I Fund
CLIA Grant Fund
Title II Fund
Title IV-A Fund
EHS Animal Science Facility Fund
Safe and Supportive Schools Grant Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 Deposits and Investments

At June 30, 2023, the District had the following investments:

Investment Type		Book Value	Fair Value
Kansas Municipal Investment Pool	$	2,041,443	2,041,443

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 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 Municipality’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. The District had no investments at June 30, 2023.

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, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

At June 30, 2023, the carrying amount of the District's deposits was $5,129,065 and the bank balance was $5,625,486. Of the bank balance, $672,296 was covered by federal depository insurance and the remaining $4,953,190 was collateralized with securities held by the pledging financial institutions' agents in the School'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. At June 30, 2023, the District had invested $2,041,443 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3 Long-term Debt

Prior Year Refunding of Debt

On December 30, 2015, the District issued $8,630,000 in General Obligation Advance Refunding Bonds. The proceeds from this issue were placed in an escrow account and used to advance refund a portion of the Series 2007 bonds due October 1, 2019 through 2038, totaling $7,405,000. The balance in the escrow account was used to pay debt service payments on the bonds, as well as pay off the bonds when they were called early on October 1, 2018. The bonds advance refunded by this issue have been considered to be defeased and have been removed from the records of the District.

On November 1, 2019, the District issued $6,085,000 in General Obligation Refunding Bonds. The proceeds of this issue were used to Advance Refund $1,400,000 of the District's outstanding 2009 General Obligation Bonds, and $3,600,000 of the District's 2010 General Obligation Bonds. The proceeds of this refunding issue were placed into an escrow account and will be used to pay interest payments on the refunded bonds, through October 1, 2024, at which time the refunded bonds will be called and retired. The bonds advance refunded by this issue have been considered to be defeased and have been removed from the records of the District.

On February 3, 2022, the District issued $4,175,000 in General Obligation Advance Refunding Bonds. The proceeds of this issue were placed into an escrow account and will be used to call and retire $2,515,000 of the outstanding 2009 bonds and $1,155,000 of the outstanding 2010 bonds. These bonds will be called and retired on October 1, 2024 and the escrow agent will pay the interest payments in the interim up to the date of call.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. School Building Bonds 2009	3.50-5.20%	6/01/2009	$ 6,000,000	10/01/2039	$ 705,000		165,000	540,000	31,125
G.O. School Building Bonds 2010	3.55-5.75%	4/01/2010	6,900,000	10/01/2039	750,000		170,000	580,000	32,400
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/2015	8,630,000	10/01/2038	7,295,000		345,000	6,950,000	227,312
G.O. Advance Refunding Bonds 2019	2.60-3.45%	11/01/2019	6,085,000	10/01/2039	5,965,000		50,000	5,915,000	198,515
G.O. Advance Refunding Bonds 2022	0.95-2.80%	2/03/2022	4,175,000	10/01/2035	4,175,000		90,000	4,085,000	105,968
Total Contractual Indebtedness					18,890,000	-	820,000	18,070,000	595,320

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

	General Obligation Bonds	
	Principal	Interest
2023-24	$ 830,000	551,534
2024-25	860,000	520,326
2025-26	890,000	488,831
2026-27	945,000	462,912
2027-28	960,000	441,217
2028-29/2032-33	5,220,000	18,948
2033-34/2037-38	6,100,000	929,975
2038-39/2039-40	2,265,000	87,114
Total	18,070,000	3,500,857

Note 4 Risk Management

Insurance Coverage
The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Partially Self-Funded Health Insurance Plan
In October, 2019, the District formed a partially self-funded health insurance plan to cover all personnel. Under this plan, the District will pay a portion of their premiums into a reserve fund to pay claims up to $40,000 per employee per year. A separate health insurance policy was purchased to cover claims in excess of that amount. No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of June 30, 2023 is not available, but these amounts are not believed to be material to the financial statements, taken as a whole.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At Risk Fund	K.S.A. 72-5167	$ 1,408
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	593,635
General Fund	Capital Outlay Fund	K.S.A. 72-5167	498,358
General Fund	Special Education Fund	K.S.A. 72-5167	100,000
Supplemental General Fund	Pre-School Aged At Risk Fund	K.S.A. 72-5143	16,823
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,732
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	162,067
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	731,290
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	92,353

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

Employees may accrue 13 days of sick leave each year up to a maximum accrual of 75 days of sick leave. Days accumulated in excess of 75 at the end of a year are paid to the employee at year end. At retirement, the District pays $105 per day of accumulated, unused sick leave, for up to 50% of the accumulated days, to employees that qualify under the early retirement program. No other payments are made for unused sick leave.

Full time, twelve-month employees accrue 10 vacation days each year on June 30, which is to be taken within twelve months after year end.

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (2611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

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 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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $448,530 from the State of Kansas for the year ended June 30, 2023.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $3,625,767. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2023, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 101,085
EMINTS Program Fund	6,789
Rural and Low Income School Grant Fund	21,706
Title I Fund	20,156
CLIA Grant Fund	95,533
Title II Fund	4,630
Title IV-A Fund	5,641

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2023-24 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through December 19, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 101
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	$ 4,740,144	(329,323)	78,469	4,489,290	4,489,290	
Supplemental General	1,468,782	(25,163)		1,443,619	1,443,619	
Special Purpose:						
Pre-School Aged At-Risk	79,765			79,765		(79,765)
At Risk K-12	1,033,307			1,033,307	459,059	(574,248)
Bilingual Education	1,322			1,322	1,322	
Virtual Education	25,000			25,000		(25,000)
Capital Outlay	1,907,928			1,907,928	577,556	(1,330,372)
Driver Training	23,650			23,650	8,661	(14,989)
Food Service	530,627		65,740	596,367	315,196	(281,171)
Professional Development	117,961			117,961	17,945	(100,016)
Special Education	1,905,871			1,905,871	853,482	(1,052,389)
Career and Postsecondary Education	434,491			434,491	166,877	(267,614)
KPERS Special Retirement Contribution	485,159			485,159	448,530	(36,629)
Bond and Interest:						
Bond and Interest	1,415,322			1,415,322	1,415,321	(1)
Totals	14,169,329	(354,486)	144,209	13,959,052	10,196,858	(3,762,194)

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 100,745	78,469		78,469
Revenue from State Sources				
General State Aid	3,833,696	3,885,875	3,679,531	206,344
Mineral Production Tax	48	7,175		7,175
Special Education Aid	617,222	517,771	731,290	(213,519)
Total Revenue from State Sources	4,450,966	4,410,821	4,410,821	
Total Cash Receipts	4,551,711	4,489,290	4,410,821	78,469
Expenditures and Transfers				
Instruction				
Certified Salaries	1,123,336	942,184	1,300,000	(357,816)
Group Insurance	294,511	301,362	305,000	(3,638)
Social Security	87,601	93,724	95,000	(1,276)
Other Employee Benefits	60,961	41,999	65,000	(23,001)
Purchased Professional and Technical Services	21,625	12,150	2,000	10,150
In-District Travel	4,020	5,449		5,449
Technology Supplies	3,477	657		657
Other	1,019	2,676		2,676
Total Instruction	1,596,550	1,400,201	1,767,000	(366,799)
Support Services - Students				
Certified Salaries			36,000	(36,000)
Group Insurance		7,200		7,200
Other Employee Benefits	994	539	6,000	(5,461)
Professional-Education Services	210			
General Teaching Supplies	199			
Total Support Services - Students	1,403	7,739	42,000	(34,261)
Support Services - Instr. Staff				
Certified Salaries	67,933	69,058	90,000	(20,942)
Non-Certified Salaries	32,000	33,575	40,000	(6,425)
Social Security	4,988	5,091	8,000	(2,909)
Other Employee Benefits	912	645		645
Total Support Services - Instr. Staff	105,833	108,369	138,000	(29,631)
General Administration				
Certified Salaries	132,000	128,217	132,000	(3,783)
Non-Certified Salaries			33,000	(33,000)
Group Insurance		55		55
Other Employee Benefits	1,899	1,390	2,000	(610)
Insurance	105,415	129,319	106,000	23,319
Other Miscellaneous Purchased Services	14,828	6,542	14,000	(7,458)
Supplies and Materials	1,628	5,848	1,500	4,348
Total General Administration	255,770	271,371	288,500	(17,129)
School Administration				
Certified Salaries	231,300	229,025	231,300	(2,275)
Non-Certified Salaries	86,242	99,399	87,000	12,399
Group Insurance	20,010	20,010	20,000	10
Social Security	22,357	23,387	22,500	887
Other Employee Benefits	2,194	2,035	2,200	(165)
Total School Administration	362,103	373,856	363,000	10,856
Support Services - Business				
Non-Certified Salaries	57,800	74,950	26,000	48,950
Group Insurance	27,564	27,067	28,000	(933)
Social Security	17,866	18,423	18,000	423
Total Support Services - Business	103,230	120,440	72,000	48,440

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Operations and Maintenance				
Non-Certified Salaries	$ 131,159	118,818	135,000	(16,182)
Group Insurance	44,542	43,529	46,000	(2,471)
Social Security	9,807	8,958	10,000	(1,042)
Other Employee Benefits	2,945	1,069	3,100	(2,031)
Total Operations and Maintenance	188,453	172,374	194,100	(21,726)
Vehicle Operation Services				
Non-Certified Salaries	112,910	150,101	130,000	20,101
Group Insurance	25,457	23,303	30,000	(6,697)
Social Security	8,775	11,435	9,500	1,935
Other Employee Benefits	3,604	1,014	4,000	(2,986)
Total Vehicle Operation Services	150,746	185,853	173,500	12,353
Vehicle Servicing/Maintenance				
Supplies and Materials	28,751	23,196	30,000	(6,804)
Other Student Transportation Services				
Other	869			
Community Services Operations				
Community Service Operations		1,200		1,200
Fund Transfers				
Pre-School Aged At-Risk	15,000	1,408	70,000	(68,592)
At Risk K-12	419,773	593,635	542,752	50,883
Capital Outlay	428,985	498,358	89,292	409,066
Food Service	6,424		80,000	(80,000)
Professional Development			40,000	(40,000)
Special Education	687,821	731,290	750,000	(18,710)
Health Insurance Reserve	100,000		100,000	(100,000)
Contingency Reserve	100,000			
Total Fund Transfers	1,758,003	1,824,691	1,672,044	152,647
Budget Adjustments				
Legal Max Adjustment			(329,323)	329,323
Budget Credit Adjustment			78,469	(78,469)
Total Expenditures and Transfers	4,551,711	4,489,290	4,489,290	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 617,710	616,926	429,012	187,914
Delinquent Taxes	30,290	24,964	3,090	21,874
Other Revenue From Local Sources		4,260		4,260
Reimbursements	1,320			
Total Revenue from Local Sources	649,320	646,150	432,102	214,048
Revenue from County Sources				
Motor Vehicle Tax	81,891	79,613	88,120	(8,507)
Recreational Vehicle Tax	1,344	1,254	1,409	(155)
Commercial Vehicle Tax	3,037	4,176	3,827	349
Total Revenue from County Sources	86,272	85,043	93,356	(8,313)
Revenue from State Sources				
Supplemental State Aid	701,015	697,268	684,259	13,009
Total Cash Receipts	1,436,607	1,428,461	1,209,717	218,744
Expenditures and Transfers				
Instruction				
Certified Salaries	48,699	332,247	48,000	284,247
Non-Certified Salaries			38	(38)
General Teaching Supplies	36,465	57,818	40,000	17,818
Textbooks	6,668	254	5,000	(4,746)
Miscellaneous Supplies	37,071	38,971	40,000	(1,029)
Equipment	2,084	6,438	3,000	3,438
Other			8,000	(8,000)
Total Instruction	130,987	435,728	144,038	291,690
Support Services - Instr. Staff				
Purchased Professional and Technical Services	54,350	52,819	70,000	(17,181)
Other Purchased Services	47,550	46,150	36,000	10,150
Books and Periodicals	1,449	1,385	1,000	385
Technology Supplies	3,764	3,617	5,000	(1,383)
Miscellaneous Supplies	2,940	1,475	4,000	(2,525)
Equipment	55			
Total Support Services - Instr. Staff	110,108	105,446	116,000	(10,554)
General Administration				
Purchased Professional and Technical Services	15,727	20,847	18,000	2,847
Communication Services			8,000	(8,000)
Postage	1,281	1,336		1,336
Telephone	5,162	5,184		5,184
Other Miscellaneous Purchased Services	4,302	6,275	6,000	275
Supplies and Materials	10,447	13,217	15,000	(1,783)
Total General Administration	36,919	46,859	47,000	(141)
School Administration				
Postage	2,106	2,598		2,598
Telephone	12,571	11,754	20,000	(8,246)
General Teaching Supplies	17,997	23,089	21,000	2,089
Total School Administration	32,674	37,441	41,000	(3,559)

Unified School District No. 101
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Operations and Maintenance				
Non-Certified Salaries	$ 43,544	43,110	55,000	(11,890)
Social Security	2,439	2,787	5,000	(2,213)
Other Employee Benefits	27	41		41
Water/Sewer Services (Non-Energy)	11,739	15,138	21,000	(5,862)
Cleaning Services	13,527	14,805	20,000	(5,195)
Other Equipment Services	1,408	2,017	2,000	17
Telephone	843	848		848
Supplies and Materials	3,183	17,821		17,821
General Teaching Supplies			5,000	(5,000)
Heating	31,037	44,243	35,000	9,243
Electricity	176,525	189,460	180,000	9,460
Motor Fuel			15,000	(15,000)
Equipment	38,565	42,231	41,000	1,231
Total Operations and Maintenance	322,837	372,501	379,000	(6,499)
Vehicle Operation Services				
Purchased Professional and Technical Services	414	202		202
Insurance	11,617	14,359	15,000	(641)
Motor Fuel	53,345	49,401	55,000	(5,599)
Equipment			5,000	(5,000)
Other	4,733	4,378		4,378
Total Vehicle Operation Services	70,109	68,340	75,000	(6,660)
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	2,287	1,172	3,000	(1,828)
Supplies and Materials	739	3,157		3,157
Total Vehicle Servicing/Maintenance	3,026	4,329	3,000	1,329
Fund Transfers				
Pre-School Aged At-Risk		16,823		16,823
Bilingual Education	1,981	1,732	1,322	410
At Risk K-12	179,830	162,067	183,593	(21,526)
Special Education	360,415	100,000	298,829	(198,829)
Career and Postsecondary Education	167,483	92,353	180,000	(87,647)
Total Fund Transfers	709,709	372,975	663,744	(290,769)
Budget Adjustments				
Legal Max Adjustment			(25,163)	25,163
Total Expenditures and Transfers	1,416,369	1,443,619	1,443,619	
Receipts Over (Under) Expenditures and Transfers	20,238	(15,158)		
Unencumbered Cash, Beginning	213,661	233,899		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	233,899	218,741		

Unified School District No. 101
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 15,000	1,408	70,000	(68,592)
Transfer from Supplemental General Fund		16,823		16,823
Total Cash Receipts	15,000	18,231	70,000	(51,769)
Expenditures and Transfers				
Instruction				
Certified Salaries	5,353		52,598	(52,598)
Non-Certified Salaries	1,525		23,000	(23,000)
Social Security	518		1,000	(1,000)
Other Employee Benefits	6		3,167	(3,167)
Total Expenditures and Transfers	7,402		79,765	(79,765)
Receipts Over (Under) Expenditures and Transfers	7,598	18,231		
Unencumbered Cash, Beginning	2,167	9,765		
Unencumbered Cash, Ending	9,765	27,996		

Unified School District No. 101
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 419,773	593,635	542,752	50,883
Transfer from Supplemental General Fund	179,830	162,067	183,593	(21,526)
Total Cash Receipts	599,603	755,702	726,345	29,357
Expenditures and Transfers				
Instruction				
Certified Salaries	445,314	383,437	800,000	(416,563)
Non-Certified Salaries	37,781	42,780	121,307	(78,527)
Social Security	36,074	32,322	100,000	(67,678)
Other Employee Benefits	434	520	12,000	(11,480)
Total Expenditures and Transfers	519,603	459,059	1,033,307	(574,248)
Receipts Over (Under) Expenditures and Transfers	80,000	296,643		
Unencumbered Cash, Beginning	226,962	306,962		
Unencumbered Cash, Ending	306,962	603,605		

Unified School District No. 101
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts					
Operating Transfers					
Transfer from Supplemental General Fund	$	1,981	1,732	1,322	410
Total Cash Receipts		1,981	1,732	1,322	410
Expenditures and Transfers					
Instruction					
Certified Salaries		1,981	1,322	1,322	
Total Expenditures and Transfers		1,981	1,322	1,322	
Receipts Over (Under) Expenditures and Transfers			410		
Unencumbered Cash, Beginning					
Unencumbered Cash, Ending			410		

Unified School District No. 101
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$		25,000	(25,000)
Total Cash Receipts			25,000	(25,000)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			25,000	(25,000)
Total Expenditures and Transfers			25,000	(25,000)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 249,946	266,944	196,984	69,960
Delinquent Taxes	6,740	6,193	1,250	4,943
Interest on Investments	14,152	66,639		66,639
Other Revenue From Local Sources	42,372	35,735		35,735
Total Revenue from Local Sources	313,210	375,511	198,234	177,277
Revenue from County Sources				
Motor Vehicle Tax	25,844	32,256	35,734	(3,478)
Recreational Vehicle Tax	453	509	571	(62)
Commercial Vehicle Tax	1,136	1,694	1,552	142
Total Revenue from County Sources	27,433	34,459	37,857	(3,398)
Revenue from State Sources				
General State Aid	99,337	114,406	114,411	(5)
Operating Transfers				
Transfer from General Fund	428,985	498,358	89,292	409,066
Total Cash Receipts	868,965	1,022,734	439,794	582,940
Expenditures and Transfers				
Instruction				
Supplies and Materials			50,000	(50,000)
Technology Supplies			50,000	(50,000)
Property (Equipment & Furnishings)	19,905	29,508	150,000	(120,492)
Total Instruction	19,905	29,508	250,000	(220,492)
Support Services - Students				
Supplies and Materials			150,000	(150,000)
Technology Supplies			125,000	(125,000)
Total Support Services - Students			275,000	(275,000)
Support Services - Instr. Staff				
Supplies and Materials			50,000	(50,000)
Technology Supplies			50,000	(50,000)
Property (Equipment & Furnishings)		1,450		1,450
Other	13,352	11,383		11,383
Total Support Services - Instr. Staff	13,352	12,833	100,000	(87,167)
Operations and Maintenance				
Non-Certified Salaries			50,000	(50,000)
Repairs and Maintenance	37,050	37,934	150,000	(112,066)
Repair of Buildings			200,000	(200,000)
Property (Equipment & Furnishings)	545		10,000	(10,000)
Total Operations and Maintenance	37,595	37,934	410,000	(372,066)
Student Transportation				
Property (Equipment & Furnishings)			211,127	(211,127)
Vehicle Operation Services				
Property (Equipment & Furnishings)		265,277		265,277
Vehicle Servicing/Maintenance				
Non-Certified Salaries			102,509	(102,509)
Facilities Acquisition/Construction				
Non-Certified Salaries			80,000	(80,000)
Group Insurance			10,000	(10,000)
Social Security			5,000	(5,000)
Other Employee Benefits			100,000	(100,000)
Land and Improvement	14,500	11,203		11,203
Site Improvements			114,292	(114,292)
Building Repair and Remodeling	39,220	185,444	250,000	(64,556)
Other Facilities Acquisition/Construction		35,357		35,357
Total Facilities Acquisition/Construction	53,720	232,004	559,292	(327,288)
Total Expenditures and Transfers	124,572	577,556	1,907,928	(1,330,372)

Unified School District No. 101
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures and Transfers	$ 744,393	445,178		
Unencumbered Cash, Beginning	723,742	1,468,135		
Unencumbered Cash, Ending	1,468,135	1,913,313		

Unified School District No. 101
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 2,806	4,586		4,586
Revenue from State Sources				
General State Aid	7,320	2,940	4,725	(1,785)
Total Cash Receipts	10,126	7,526	4,725	2,801
Expenditures and Transfers				
Instruction				
Certified Salaries	1,954	7,774	15,489	(7,715)
Non-Certified Salaries			4,000	(4,000)
Social Security	150	518	2,000	(1,482)
Other Employee Benefits	11	7	50	(43)
Total Instruction	2,115	8,299	21,539	(13,240)
Operations and Maintenance				
Motor Fuel			2,000	(2,000)
Other			111	(111)
Total Operations and Maintenance			2,111	(2,111)
Vehicle Operation/Maintenance				
Motor Fuel	150	362		362
Total Expenditures and Transfers	2,265	8,661	23,650	(14,989)
Receipts Over (Under) Expenditures and Transfers	7,861	(1,135)		
Unencumbered Cash, Beginning	11,066	18,927		
Unencumbered Cash, Ending	18,927	17,792		

Unified School District No. 101
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 11,844	68,408	112,627	(44,219)
Adults and Non-Reimbursable Programs	3,418	3,209	8,751	(5,542)
Other Revenue From Local Sources	18,983	25,369		25,369
Total Revenue from Local Sources	34,245	96,986	121,378	(24,392)
Revenue from State Sources				
General State Aid	2,313	2,158	1,985	173
Revenue from Federal Sources				
Federal Financial Assistance	332,992	208,641	159,267	49,374
Other Federal Financial Assistance	6,562	16,366		16,366
Total Revenue from Federal Sources	339,554	225,007	159,267	65,740
Operating Transfers				
Transfer from General Fund	6,424		80,000	(80,000)
Total Cash Receipts	382,536	324,151	362,630	(38,479)
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	14,549	10,447	16,000	(5,553)
Social Security	607	439	1,000	(561)
Worker's Compensation	2	11		11
Other Employee Benefits			500	(500)
Food Service Management	325,714	289,490	480,000	(190,510)
Other Miscellaneous Purchased Services	1,250	1,298	2,000	(702)
Miscellaneous Supplies			5,000	(5,000)
Equipment	8,802		10,000	(10,000)
Other	11,426	13,511	16,127	(2,616)
Total Food Service Operations	362,350	315,196	530,627	(215,431)
Budget Credit Adjustment			65,740	(65,740)
Total Expenditures and Transfers	362,350	315,196	596,367	(281,171)
Receipts Over (Under) Expenditures and Transfers	20,186	8,955		
Unencumbered Cash, Beginning	147,811	167,997		
Unencumbered Cash, Ending	167,997	176,952		

Unified School District No. 101
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$	802	6,000	(5,198)
Operating Transfers				
Transfer from General Fund			40,000	(40,000)
Total Cash Receipts		802	46,000	(45,198)
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	552	1,284	60,000	(58,716)
Other Professional Services	4,312	12,374		12,374
General Teaching Supplies	350	1,013		1,013
Books and Periodicals			5,000	(5,000)
Technology Supplies			5,000	(5,000)
Other		3,274	5,000	(1,726)
Total Support Services - Instr. Staff	5,214	17,945	75,000	(57,055)
Support Services - Business				
Purchased Professional and Technical Services			15,000	(15,000)
Supplies and Materials			5,000	(5,000)
Other			22,961	(22,961)
Total Support Services - Business			42,961	(42,961)
Total Expenditures and Transfers	5,214	17,945	117,961	(100,016)
Receipts Over (Under) Expenditures and Transfers	(5,214)	(17,143)		
Unencumbered Cash, Beginning	73,100	67,886		
Unencumbered Cash, Ending	67,886	50,743		

Unified School District No. 101
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 687,821	731,290	750,000	(18,710)
Transfer from Supplemental General Fund	360,415	100,000	298,829	(198,829)
Total Cash Receipts	1,048,236	831,290	1,048,829	(217,539)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			298,036	(298,036)
LEA Payments to COOP's/Interlocals	340,864	327,961	726,501	(398,540)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	567,744	476,805	750,000	(273,195)
Total Instruction	908,608	804,766	1,774,537	(969,771)
Vehicle Operation Services				
Non-Certified Salaries	37,432	31,811	75,334	(43,523)
Group Insurance			10,000	(10,000)
Social Security	2,506	2,420	5,000	(2,580)
Other Employee Benefits	295	204	1,000	(796)
Insurance	1,290	1,413	5,000	(3,587)
Other Miscellaneous Purchased Services	2,509	429	5,000	(4,571)
Supplies and Materials	2,065	2,663		2,663
Motor Fuel	10,585	8,709	20,000	(11,291)
Miscellaneous Supplies			5,000	(5,000)
Total Vehicle Operation Services	56,682	47,649	126,334	(78,685)
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	1,003	1,067	5,000	(3,933)
Total Expenditures and Transfers	966,293	853,482	1,905,871	(1,052,389)
Receipts Over (Under) Expenditures and Transfers	81,943	(22,192)		
Unencumbered Cash, Beginning	774,765	856,708		
Unencumbered Cash, Ending	856,708	834,516		

Unified School District No. 101
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 7,325	14,598		14,598
Revenue from State Sources				
CTE Transportation State Aid		6,200	18,800	(12,600)
Operating Transfers				
Transfer from Supplemental General Fund	167,483	92,353	180,000	(87,647)
Total Cash Receipts	174,808	113,151	198,800	(85,649)
Expenditures and Transfers				
Instruction				
Certified Salaries	153,648	150,939	250,000	(99,061)
Non-Certified Salaries			45,000	(45,000)
Social Security	11,514	11,302	20,000	(8,698)
Other Employee Benefits	1,237	989	5,000	(4,011)
Purchased Professional and Technical Services			763	(763)
General Teaching Supplies	3,108		5,000	(5,000)
Textbooks			3,000	(3,000)
Property (Equipment & Furnishings)			10,000	(10,000)
Equipment	4,965	3,647		3,647
Total Instruction	174,472	166,877	338,763	(171,886)
Support Services - Students				
Purchased Professional and Technical Services			95,728	(95,728)
Total Expenditures and Transfers	174,472	166,877	434,491	(267,614)
Receipts Over (Under) Expenditures and Transfers	336	(53,726)		
Unencumbered Cash, Beginning	235,691	236,027		
Unencumbered Cash, Ending	236,027	182,301		

Unified School District No. 101
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 18,415	13,531
Revenue from State Sources		
Kansas Safe and Secure Schools		7,918
Kansas CIF Pre-K Pilot Program	33,750	49,035
Total Revenue from State Sources	33,750	56,953
Revenue from Federal Sources		
TANF Funds	33,772	38,122
Total Cash Receipts	85,937	108,606
Expenditures and Transfers		
Instruction		
Certified Salaries	48,179	76,663
Non-Certified Salaries	12,417	15,643
Social Security	4,561	5,677
Other Employee Benefits	56	87
General Teaching Supplies	6,585	19,426
Other	1,563	11,964
Total Expenditures and Transfers	73,361	129,460
Receipts Over (Under) Expenditures and Transfers	12,576	(20,854)
Unencumbered Cash, Beginning	194,648	207,224
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	207,224	186,370

Unified School District No. 101
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 445,100	448,530	485,159	(36,629)
Total Cash Receipts	445,100	448,530	485,159	(36,629)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	309,843	301,164	325,000	(23,836)
Support Services - Students				
Other Employee Benefits	4,681	15,101	6,000	9,101
Support Services - Instr. Staff				
Other Employee Benefits	11,970	13,447	15,000	(1,553)
General Administration				
Other Employee Benefits	24,082	23,834	28,000	(4,166)
School Administration				
Other Employee Benefits	44,492	43,586	48,000	(4,414)
Support Services - Business				
Other Employee Benefits	5,348	5,487	7,000	(1,513)
Operations and Maintenance				
Other Employee Benefits	25,225	22,322	28,000	(5,678)
Student Transportation				
Other Employee Benefits	19,205	22,206	26,159	(3,953)
Food Service Operations				
Other Employee Benefits	254	1,383	2,000	(617)
Total Expenditures and Transfers	445,100	448,530	485,159	(36,629)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	$ 100,000	
Total Cash Receipts	100,000	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	100,000	
Unencumbered Cash, Beginning	658,684	758,684
Unencumbered Cash, Ending	758,684	758,684

Unified School District No. 101
Textbook Rental Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Rental Fees and Books	$	21,164	20,231
Total Cash Receipts		21,164	20,231
Expenditures and Transfers			
Instruction			
Textbooks		1,519	13,840
Total Expenditures and Transfers		1,519	13,840
Receipts Over (Under) Expenditures and Transfers		19,645	6,391
Unencumbered Cash, Beginning		20,317	39,962
Unencumbered Cash, Ending		39,962	46,353

Unified School District No. 101
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 668,340	568,388
Total Cash Receipts	668,340	568,388
Expenditures and Transfers		
Instruction		
Certified Salaries	156,481	222,637
Non-Certified Salaries	95,307	79,539
Social Security	18,998	19,678
Other Employee Benefits	246	245
Purchased Professional and Technical Services	88,973	35,027
Technology Supplies	859	
Property (Equipment & Furnishings)	30,117	23,557
Total Instruction	390,981	380,683
Support Services - Instr. Staff		
Other Miscellaneous Purchased Services	8,537	
General Administration		
Supplies and Materials		1,849
Operations and Maintenance		
Repairs and Maintenance	29,548	
Supplies and Materials	21,278	16,183
General Teaching Supplies	4,231	
Property (Equipment & Furnishings)	5,013	
Total Operations and Maintenance	60,070	16,183
Total Expenditures and Transfers	459,588	398,715
Receipts Over (Under) Expenditures and Transfers	208,752	169,673
Unencumbered Cash, Beginning	(479,510)	(270,758)
Unencumbered Cash, Ending	(270,758)	(101,085)

Unified School District No. 101
EMINTS Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 60,526	12,371
Total Cash Receipts	60,526	12,371
Expenditures and Transfers		
Instruction		
Technology Supplies	62,675	17,011
Total Expenditures and Transfers	62,675	17,011
Receipts Over (Under) Expenditures and Transfers	(2,149)	(4,640)
Unencumbered Cash, Beginning		(2,149)
Unencumbered Cash, Ending	(2,149)	(6,789)

Unified School District No. 101
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 74,419	55,085
Total Cash Receipts	74,419	55,085
Expenditures and Transfers		
Instruction		
Certified Salaries	45,634	3,112
Non-Certified Salaries	5,154	
Social Security	2,855	216
Other Employee Benefits	38	25
Other Purchased Services	3,000	
Out-of-District Travel	2,852	235
Other Miscellaneous Purchased Services	2,799	
General Teaching Supplies	2,630	
Motor Fuel	12,161	
Equipment	9,749	
Other	1,359	
Total Instruction	88,231	3,588
Vehicle Operation Services		
Non-Certified Salaries	12,820	
Total Expenditures and Transfers	101,051	3,588
Receipts Over (Under) Expenditures and Transfers	(26,632)	51,497
Unencumbered Cash, Beginning	(24,865)	(51,497)
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	(51,497)	

Unified School District No. 101
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 5,560	4,915
Total Cash Receipts	5,560	4,915
Expenditures and Transfers		
Instruction		
Equipment	8,638	1,831
Total Expenditures and Transfers	8,638	1,831
Receipts Over (Under) Expenditures and Transfers	(3,078)	3,084
Unencumbered Cash, Beginning		(3,078)
Unencumbered Cash, Ending	(3,078)	6

Unified School District No. 101
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	26,127	26,127
Unencumbered Cash, Ending	26,127	26,127

Unified School District No. 101
Rural and Low Income School Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	20,264
Total Cash Receipts		20,264
Expenditures and Transfers		
Instruction		
Certified Salaries	13,064	14,506
Group Insurance	7,200	7,200
Total Expenditures and Transfers	20,264	21,706
Receipts Over (Under) Expenditures and Transfers	(20,264)	(1,442)
Unencumbered Cash, Beginning		(20,264)
Unencumbered Cash, Ending	(20,264)	(21,706)

Unified School District No. 101
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 241,518	138,305
Total Cash Receipts	241,518	138,305
Expenditures and Transfers		
Instruction		
Certified Salaries	112,014	72,206
Non-Certified Salaries	67,829	73,914
Group Insurance	6,393	
Social Security	15,584	12,170
Other Employee Benefits	152	171
General Teaching Supplies	61	
Total Expenditures and Transfers	202,033	158,461
Receipts Over (Under) Expenditures and Transfers	39,485	(20,156)
Unencumbered Cash, Beginning	(39,485)	
Unencumbered Cash, Ending		(20,156)

Unified School District No. 101
CLIA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 50,054	226,857
Total Cash Receipts	50,054	226,857
Expenditures and Transfers		
Support Services - Students		
Certified Salaries	84,192	129,942
Group Insurance	4,100	7,800
Social Security	4,916	8,261
Other Employee Benefits	32	120
Supplies and Materials	3,353	13,879
Technology Supplies	9,573	268
Property (Equipment & Furnishings)	3,074	94,297
Other	1,188	7,449
Total Expenditures and Transfers	110,428	262,016
Receipts Over (Under) Expenditures and Transfers	(60,374)	(35,159)
Unencumbered Cash, Beginning		(60,374)
Unencumbered Cash, Ending	(60,374)	(95,533)

Unified School District No. 101
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 14,161	75,789
Total Cash Receipts	14,161	75,789
Expenditures and Transfers		
Instruction		
Certified Salaries	36,256	15,762
Social Security		1,206
Other Employee Benefits		12
Purchased Professional and Technical Services	17,265	16,574
Total Expenditures and Transfers	53,521	33,554
Receipts Over (Under) Expenditures and Transfers	(39,360)	42,235
Unencumbered Cash, Beginning	(7,505)	(46,865)
Unencumbered Cash, Ending	(46,865)	(4,630)

Unified School District No. 101
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 22,815	13,109
Total Cash Receipts	22,815	13,109
Expenditures and Transfers		
Instruction		
Certified Salaries	18,732	18,750
Total Expenditures and Transfers	18,732	18,750
Receipts Over (Under) Expenditures and Transfers	4,083	(5,641)
Unencumbered Cash, Beginning	(4,083)	
Unencumbered Cash, Ending		(5,641)

Unified School District No. 101
EHS Animal Science Facility Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 5,700	
Total Cash Receipts	5,700	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers	5,700	
Unencumbered Cash, Beginning	61,989	67,689
Unencumbered Cash, Ending	67,689	67,689

Unified School District No. 101
Safe and Supportive Schools Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		71	71
Unencumbered Cash, Ending		71	71

Unified School District No. 101
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 603,989	676,143	500,878	175,265
Delinquent Taxes	32,945	25,997	3,022	22,975
Other Revenue From Local Sources		2,181		2,181
Total Revenue from Local Sources	636,934	704,321	503,900	200,421
Revenue from County Sources				
Motor Vehicle Tax	91,274	83,201	72,994	10,207
Recreational Vehicle Tax	1,505	1,287	1,167	120
Commercial Vehicle Tax	3,428	4,131	3,171	960
Total Revenue from County Sources	96,207	88,619	77,332	11,287
Revenue from State Sources				
General State Aid	479,339	580,282	442,932	137,350
Total Cash Receipts	1,212,480	1,373,222	1,024,164	349,058
Expenditures and Transfers				
Debt Service				
Redemption of Principal	710,000	820,000	820,000	
Interest (Coupons)	601,855	595,321	595,322	(1)
Total Expenditures and Transfers	1,311,855	1,415,321	1,415,322	(1)
Receipts Over (Under) Expenditures and Transfers	(99,375)	(42,099)		
Unencumbered Cash, Beginning	1,406,617	1,307,242		
Unencumbered Cash, Ending	1,307,242	1,265,143		

Unified School District No. 101
Health Insurance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	$	371,852	308,339
Operating Transfers			
Transfer from General Fund		100,000	
Total Cash Receipts		471,852	308,339
Expenditures and Transfers			
Instruction			
Other Employee Benefits		343,859	184,336
Total Expenditures and Transfers		343,859	184,336
Receipts Over (Under) Expenditures and Transfers		127,993	124,003
Unencumbered Cash, Beginning		77,777	205,770
Unencumbered Cash, Ending		205,770	329,773

Unified School District No. 101
Erie, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Band	$ 122	-	-	122
Chess	1	-	-	1
Child Care	111	-	-	111
Fund Factory	70	-	-	70
Fundraising	5,588	8,039	3,577	10,050
Library	428	682	682	428
Pre-K Noodle	4,098	-	-	4,098
Sp Needs	1,319	-	-	1,319
Student Activity	506	1,900	1,041	1,365
Tank Connection	325	-	285	40
Galesburg:				
Band	248	640	574	314
Band Fundraiser	(39)	467	150	278
Cheerleaders	632	-	-	632
Library	20	-	-	20
Stuco	999	-	-	999
Student Activity	1,023	3,620	3,234	1,409
Student Fund	679	90	313	456
Student Fundraisers	4,380	-	350	4,030
High School:				
Art Club	3,575	2,295	462	5,408
Art Fees	1,786	802	783	1,805
Band	2,302	1,341	1,928	1,715
Baseball	301	1,555	1,808	48
Boys Basketball	1,179	2,275	1,856	1,598
Cheer	1,309	132	132	1,309
Chess	636	-	-	636
Class of 2022	1,330	-	1,330	-
Class of 2023	1,823	80	1,633	270
Class of 2024	5,528	237	4,812	953
Class of 2025	58	13,478	3,605	9,931
Class of 2026	-	172	-	172
Cross Country	57	846	452	451
Diversity Club	783	-	-	783
Drama	37	350	-	387
EHS Auto Tech	8,419	3,413	4,203	7,629
FBLA	1,054	-	-	1,054
FCA	876	-	-	876
FCCLA	1,599	1,555	1,346	1,808
FFA	6,458	19,478	24,030	1,906
Fishing U	509	-	-	509
Football	407	-	210	197
Forensics	216	-	-	216
Girls Basketball	1,391	1,621	1,109	1,903
Golf	1,147	2,154	1,609	1,692
Green Team	34	-	-	34
Hosa	1,002	8,217	8,105	1,114
Industrial Arts	724	19,487	15,708	4,503
Kays	3,697	2,058	2,588	3,167
Leadership	673	7,620	7,320	973
Library	391	14	-	405
NHS	370	-	-	370
PBL	695	-	-	695
Powerlifting	862	-	-	862
Renaissance	589	-	25	564
Scholar Bowl	486	54	160	380
Scholarship	100	-	-	100
Science Club	2,113	-	-	2,113
Softball	2,194	941	858	2,277
Special Needs	2,513	1,000	60	3,453
Special Olympic	2,348	4,400	3,143	3,605
Stuco	356	-	-	356
Student Activity	20,896	5,971	13,370	13,497
Target Clay	1,869	1,065	2,133	801
Track	1,366	486	945	907
Volleyball	842	1,200	1,283	759
Wild	2,106	-	-	2,106
Wrestling	360	2,628	2,922	66
Yellow Ribbon	440	-	-	440
Other Agency Funds:				
Payroll Clearing	169,186	1,829,051	1,798,846	199,391
Total Agency Funds	279,502	1,951,414	1,918,980	311,936

Unified School District No. 101
Erie, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Galesburg:						
Athletics	$ 20,124	16,622	15,367	21,379	-	21,379
Concessions	3,666	4,853	5,138	3,381		3,381
High School:						
Athletics	9,149	43,044	42,469	9,724	-	9,724
Concessions	0	0	0	-	-	-
Subtotal Gate Receipts	32,939	64,519	62,974	34,484	-	34,484
Special Projects:						
Elementary:						
Annual	3,600	1,646	2,823	2,423	-	2,423
Greenhouse	6,915	2,582	1,700	7,797	-	7,797
Sales Tax	237	356	324	269	-	269
Galesburg:						
Print Shop	210	-	-	210	-	210
Sales Tax	-	896	827	69	-	69
High School:						
Annual	6,345	6,783	6,054	7,074	-	7,074
Athletic Equipment	146	-	-	146		146
Sales Tax	359	5,503	5,862	-	-	-
Voc Ag	333	4,161	2,398	2,096	-	2,096
Subtotal Special Projects	18,145	21,927	19,988	20,084	-	20,084
Total District Activity Funds	51,084	86,446	82,962	54,568	-	54,568

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

Board of Education
Unified School District No. 101
Erie, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 101, Erie, Kansas, (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 19, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 19, 2023

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

Board of Education
Unified School District No. 101
Erie, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 101, Erie, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
December 19, 2023

Unified School District No. 101
Erie, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 101 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	_____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified?	_____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 101 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	Yes	X	No

Identification of major programs:

U.S. Department of Agriculture	
Child Nutrition Cluster:	
School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
Fresh Fruit and Vegetable Program	CFDA #10.582
U.S. Department of Education	
Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	CFDA #84.425D

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	_____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 101
Erie, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients	
U.S. Department of Agriculture						
Passed through State Department of Education						
Child Nutrition Cluster:						
School Breakfast Program	DO101	10.553	$ 58,234	58,234	0	
National School Lunch Program	DO101	10.555	163,053	163,053	0	
Summer Food Service Program for Children	DO101	10.559	12,722	12,722	0	
Fresh Fruits and Vegetables Program	DO101	10.582	16,366	16,366	0	
	Total Child Nutrition Cluster		250,375	250,375	0	(1)
Total U.S. Department of Agriculture			250,375	250,375	0	
U.S. Department of Education						
Passed through Kansas Department of Education						
Title I Grant to Local Educational Agencies	DO101	84.010	138,305	158,461	0	
Twenty-first Century Community Learning Centers	DO101	84.287	55,085	3,588	0	
Rural Education	DO101	84.358	20,264	21,706	0	
Improving Teacher Quality State Grants	DO101	84.367	75,789	33,554	0	
Student Support and Academic Enrichment Program	DO101	84.424	13,109	18,750	0	
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO101	84.425D	568,388	398,715	0	(1)
Passed through the Curators of the University of Missouri						
Supporting Effective Educator Development Program	U423A180058-20	84.423A	12,371	17,011	0	
Passed through Southeast Kansas Education Service Center						
Career and Technical Education - Basic Grants to States		84.048	3,647	3,647	0	
Rural Education (Direct)		84.358	4,915	1,831	0	
Total U.S. Department of Education			891,873	657,263	0	
U.S. Department of Health and Human Services						
Passed through Kansas Department of Education						
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DO101	93.079	75	75	0	
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO101	93.323	226,857	262,016	0	
477 Cluster:						
Temporary Assistance for Needy Families	DO101	93.558	38,122	38,122	0	
Total U.S. Department of Health and Human Services			265,054	300,213	0	
Total Federal Awards			1,407,302	1,207,851	0	

(1) This program was considered to be a major program

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 101, Erie, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using the regulatory basis of accounting, which is described in Note 1 of the District's basic financial statement. This is the same basis of accounting used in the District's regulatory basis financial statement. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.