

UNIFIED SCHOOL DISTRICT NO. 101

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2020

Unified School District No. 101
Erie, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2020

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Unified School District No. 101
Erie, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2020

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INDEPENDENT AUDITORS' REPORT

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

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, a municipality, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 101, Erie, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 101, Erie, Kansas, as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 101, Erie, Kansas, as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Report on 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents), are presented for analysis and are not a required part of the 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.

Prior Year Comparative Analysis

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 June 30, 2019 (not presented herein) and have issued our report thereon dated December 17, 2019, which contained an unmodified opinion on the basic financial statement. The June 30, 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such June 30, 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 financial statement. The June 30, 2019 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2019 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting

and other records used to prepare the June 30, 2019 financial statement or to the June 30, 2019 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2019, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

February 25, 2021

Unified School District No. 101
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$	4,760,061	4,760,061		295	295
Supplemental General	141,543	1,497,948	1,473,524	165,967	32,890	198,857
Special Purpose:						
Pre-School Aged At-Risk	10,000		573	9,427		9,427
At Risk K-12	3,981	881,141	701,578	183,544		183,544
Bilingual Education	1,169	2,070	2,052	1,187		1,187
Capital Outlay	714,980	415,663	678,679	451,964	139,578	591,542
Driver Training	13,203	2,600	140	15,663		15,663
Food Service	89,772	399,194	378,949	110,017		110,017
Professional Development	15,927	50,000	3,578	62,349		62,349
Special Education	193,852	1,116,530	1,009,150	301,232	656	301,888
Career and Postsecondary Education	74,732	319,259	188,350	205,641	977	206,618
Gifts and Grants	373	282,966	73,147	210,192		210,192
KPERS Special Retirement Contribution		456,086	456,086			
Contingency Reserve	338,765	219,919		558,684		558,684
Textbook Rental	48,781	16,614	47,900	17,495	24,548	42,043
21st Century Community Learning Centers	17	88,457	73,993	14,481	673	15,154
REAP Grant		16,494	16,494			
Special Mini-Grants	26,127			26,127		26,127
Rural and Low Income School Grant	3,879			3,879		3,879
Title I		158,140	146,571	11,569		11,569
Title II	8,386	34,709	42,961	134		134
Title IV-A	3,361	16,013	17,825	1,549		1,549
EHS Animal Science Facility		61,989		61,989		61,989
Preschool Jump	8,443		8,443			
Safe and Supportive Schools Grant	71			71		71
Gate Receipts	34,930	33,190	35,249	32,871		32,871
Special Projects	19,888	16,928	25,880	10,936		10,936
Bond and Interest:						
Bond and Interest	1,408,318	1,408,875	1,364,905	1,452,288		1,452,288
Trusts:						
CARES Act Grant			12,744	(12,744)	619	(12,125)
SPARK Program			759	(759)		(759)
Health Insurance Reserve		328,359	324,230	4,129		4,129
Total Primary Government (1)	<u>3,160,498</u>	<u>12,583,205</u>	<u>11,843,821</u>	<u>3,899,882</u>	<u>200,236</u>	<u>4,100,118</u>

Unified School District No. 101
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Certificates of Deposit						2,766,729
Demand Deposits						1,420,635
Due from State of Kansas						225,281
Petty Cash Advance						3,000
Less: Agency Funds						(315,525)
Adjustment for Rounding						(2)
Total Primary Government (1)						<u>4,100,118</u>

(1) Excluding Agency Funds

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. 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 school district for the year ending June 30, 2020:

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 revenue sources that are intended for specific 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.

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

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

C. Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 School 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 School to use the regulatory basis of accounting.

D. Budgets

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.

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, 2020, 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 \$4,702,604 and \$1,465,735, 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.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

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, fiduciary funds, and the following special purpose funds of the District:

Gifts and Grants Fund
Contingency Reserve Fund
Textbook Rental Fund
21st Century Community Learning Centers Fund
REAP Grant Fund
Special Mini-Grants Fund
Rural and Low Income Schools Grant
Title I Fund
Title II Fund
Title IV-A Fund
EHS Animal Science Facility Fund
Preschool Jump 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.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special purpose funds designated by Kansas statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 In-Substance Receipt in Transit

The District received \$225,281 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020. \$175,836 of these receipts were for the General Fund and \$49,445 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Note 3 **Deposits and Investments**

At June 30, 2020, the District had no investments. During the year, they had invested funds in the Kansas Municipal Investment Pool.

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.

K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

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, 2020, the carrying amount of the District's deposits was \$4,187,364 and the bank balance was \$4,853,719. Of the bank balance, \$697,234 was covered by federal depository insurance and the remaining \$4,156,485 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

Note 4 **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.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Current Year Refunding of Debt

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. As a result of this transaction, the District will reduce their future principal and interest payments by \$572,505 over the life of the bonds.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2020 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. School Building Bonds 2009	3.50-5.20%	06/01/09	\$ 6,000,000	10/01/39	5,065,000		1,540,000	3,525,000	210,377
G.O. School Building Bonds 2010	3.55-5.75%	04/01/10	6,900,000	10/01/39	5,980,000		3,750,000	2,230,000	208,255
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/15	8,630,000	10/01/38	8,270,000		320,000	7,950,000	251,987
G.O. Advance Refunding Bonds 2019	2.60-3.45%	11/01/19	6,085,000	10/01/39	0	6,085,000		6,085,000	84,285
<u>Capital Lease Obligations:</u>									
School Bus	3.00%	10/02/17	81,380	02/01/20	25,885		25,885	0	534
Copiers	5.00%	02/01/16	48,623	08/01/20	12,713		11,711	1,002	367
Total Contractual Indebtedness					<u>19,353,598</u>	<u>6,085,000</u>	<u>5,647,596</u>	<u>19,791,002</u>	<u>755,805</u>

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

	<u>General Obligation Bonds</u>		<u>Lease Purchase Agreements</u>			<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		<u>Principal</u>	<u>Interest</u>
2020-21	\$ 695,000	713,412	1,002	4		696,002	713,416
2021-22	710,000	689,817				710,000	689,817
2022-23	730,000	665,277				730,000	665,277
2023-24	765,000	637,023				765,000	637,023
2024-25	795,000	606,563				795,000	606,563
2025-26/2029-30	4,550,000	2,548,709				4,550,000	2,548,709
2030-31/2034-35	5,485,000	1,603,531				5,485,000	1,603,531
2035-36/2039-40	6,060,000	527,414				6,060,000	527,414
Total	<u>19,790,000</u>	<u>7,991,746</u>	<u>1,002</u>	<u>4</u>		<u>19,791,002</u>	<u>7,991,750</u>

Note 5 Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of February 25, 2021, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management that these matters are not anticipated to have a material impact on the School.

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

Note 6 Interfund Transfers

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk 4-Year Old Fund	K.S.A. 72-5167	\$ 231,141
General Fund	Capital Outlay Fund	K.S.A. 72-5167	19,831
General Fund	Food Service Fund	K.S.A. 72-5167	108,678
General Fund	Professional Development Fund	K.S.A. 72-5167	50,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,115,184
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	190,171
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	219,919
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	2,070
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	650,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	113,389

Note 7 Other Long-Term Obligations from Operations

Compensated Absences.

Employees may accrue 10 days of sick leave each year. An employee may accumulate up to 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 \$90 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.

The District determines a liability for compensated absences when the following conditions are met:

1. The District's obligation relating to the employee's rights to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the District has not accrued a liability for sick pay or vacation pay.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

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 16.15% and 14.41% , respectively, for the fiscal year ended June 30, 2020.

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 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 \$456,086 from the State of Kansas for the year ended June 30, 2020.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Net Pension Liability. At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,680,867. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize longterm 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 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2020, in the amounts indicated:

CARES Act Grant Fund	\$12,744
SPARK Program Fund	759

In both of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2020-21 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

Expenditures and encumbrances exceeded the adopted budget of the At Risk K-12 Fund, in the amount of \$73,090.

Compliance with Kansas Depository Security Law

No violations.

Note 9 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 \$35,000 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, 2020 is not available, but these amounts are not believed to be material to the financial statements, taken as a whole.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2020

Note 10 COVID-19

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

CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program. SPARK's first round distribution was to local governments in the amount of \$400 million. The District did not receive any of this funding during the year ending June 30, 2020, but in the time subsequent to that year end, they have received CRF in the amount of \$54,045 from both the CARES Act and the SPARK program. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

Note 11 Subsequent Events

The District has evaluated subsequent events through February 25, 2021, the date which the financial statement was available to be issued.

Unified School District No. 101
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

Schedule 1

		<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:							
General	\$	4,983,846	(281,242)	57,457	4,760,061	4,760,061	
Supplemental General		1,529,829	(64,094)	7,789	1,473,524	1,473,524	
Special Purpose:							
Pre-School Aged At-Risk		38,000			38,000	573	37,427
At Risk K-12		628,488			628,488	701,578	(73,090)
Bilingual Education		3,169			3,169	2,052	1,117
Capital Outlay		724,374			724,374	678,679	45,695
Driver Training		8,068			8,068	140	7,928
Food Service		619,110			619,110	378,949	240,161
Professional Development		58,250			58,250	3,578	54,672
Special Education		1,104,602			1,104,602	1,009,150	95,452
Career and Postsecondary Education		244,324			244,324	188,350	55,974
KPERS Special Retirement Contribution		549,450			549,450	456,086	93,364
Bond and Interest:							
Bond and Interest		1,418,234			1,418,234	1,364,905	53,329
Totals		<u>11,909,744</u>	<u>(345,336)</u>	<u>65,246</u>	<u>11,629,654</u>	<u>11,017,625</u>	<u>612,029</u>

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

Schedule 2
Page 1 of 32

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 119,883	56,271		56,271
Revenue from State Sources				
General State Aid	3,931,446	4,043,420	3,927,804	115,616
State Aid Reimbursement		1,186		1,186
Special Education Aid	694,175	659,184	774,800	(115,616)
Total Revenue from State Sources	4,625,621	4,703,790	4,702,604	1,186
Total Cash Receipts	4,745,504	4,760,061	4,702,604	57,457
Expenditures and Transfers				
Instruction				
Certified Salaries	1,223,672	1,075,147	1,461,090	385,943
Group Insurance	482,006	323,678	469,949	146,271
Social Security	85,973	82,456	100,000	17,544
Other Employee Benefits	70,461	71,584	90,000	18,416
Purchased Professional and Technical Services	7,175		8,000	8,000
In-District Travel	4,088	3,724	5,000	1,276
General Supplies and Materials			8,000	8,000
Other	366			
Total Instruction	1,873,741	1,556,589	2,142,039	585,450
Support Services - Students				
Certified Salaries	90		85,000	85,000
Non-Certified Salaries		528		(528)
Group Insurance			5,000	5,000
Social Security	6		1,300	1,300
Other Employee Benefits	1,497	2,090	2,000	(90)
Purchased Professional and Technical Services			6,000	6,000
Total Support Services - Students	1,593	2,618	99,300	96,682
Support Services - Instr. Staff				
Certified Salaries	92,229	64,768	70,000	5,232
Non-Certified Salaries	18,900	27,692	65,000	37,308
Social Security	3,960	4,742	5,000	258
Other Employee Benefits	684	1,476	1,000	(476)
Total Support Services - Instr. Staff	115,773	98,678	141,000	42,322
General Administration				
Certified Salaries	106,000	118,040	116,000	(2,040)
Non-Certified Salaries			40,000	40,000
Group Insurance			43,000	43,000
Social Security			15,000	15,000
Other Employee Benefits	2,323	3,026	5,000	1,974
Insurance	73,487	155,499	75,000	(80,499)
Communication Services	150		500	500
Other Miscellaneous Purchased Services	706	8,065	1,000	(7,065)
Supplies and Materials	1,333	2,088	3,000	912
Total General Administration	183,999	286,718	298,500	11,782
School Administration				
Certified Salaries	201,522	227,158	220,000	(7,158)
Non-Certified Salaries	88,970	91,605	98,000	6,395
Group Insurance	46,783	24,798	48,000	23,202
Social Security	20,040	21,923	23,000	1,077
Other Employee Benefits	1,148	1,731	2,000	269
Total School Administration	358,463	367,215	391,000	23,785

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Support Services - Business				
Non-Certified Salaries	\$ 64,320	76,541	40,000	(36,541)
Group Insurance	16,961	25,249	17,000	(8,249)
Social Security	14,782	16,302	18,000	1,698
Total Support Services - Business	96,063	118,092	75,000	(43,092)
Operations and Maintenance				
Non-Certified Salaries	158,178	167,402	180,000	12,598
Group Insurance	58,654	39,947	75,000	35,053
Social Security	11,200	12,384	16,000	3,616
Other Employee Benefits	6,291	8,673	9,000	327
Total Operations and Maintenance	234,323	228,406	280,000	51,594
Vehicle Operation Services				
Non-Certified Salaries	170,959	104,487	175,000	70,513
Group Insurance	44,300	8,023	50,000	41,977
Social Security	13,347	8,982	20,000	11,018
Other Employee Benefits	8,930	11,635	10,000	(1,635)
Total Vehicle Operation Services	237,536	133,127	255,000	121,873
Vehicle Servicing/Maintenance				
Supplies and Materials	27,094	33,694	35,000	1,306
Community Services Operations				
Community Service Operations	1,200		1,500	1,500
Fund Transfers				
At Risk 4-Year Old	10,000		25,000	25,000
Bilingual Education			1,000	1,000
At Risk K-12		231,141	74,507	(156,634)
Capital Outlay	169,617	19,831		(19,831)
Food Service	69,596	108,678	80,000	(28,678)
Professional Development	6,300	50,000	20,000	(30,000)
Special Education	1,120,175	1,115,184	950,000	(165,184)
Career and Postsecondary Education	97,000	190,171	115,000	(75,171)
Contingency Reserve	143,059	219,919		(219,919)
Total Fund Transfers	1,615,747	1,934,924	1,265,507	(669,417)
Budget Adjustments				
Legal Max Adjustment			(281,242)	(281,242)
Budget Credit Adjustment			57,457	57,457
Total Expenditures and Transfers	4,745,532	4,760,061	4,760,061	
Receipts Over (Under)				
Expenditures and Transfers	(28)			
Unencumbered Cash, Beginning	28			
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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 718,303	611,897	528,637	83,260
Delinquent Taxes	68	19,470	18,727	743
Reimbursements	3,961	7,789		7,789
Total Revenue from Local Sources	<u>722,332</u>	<u>639,156</u>	<u>547,364</u>	<u>91,792</u>
Revenue from County Sources				
Motor Vehicle Tax	113,195	97,278	50,521	46,757
Recreational Vehicle Tax	1,778	1,501	1,550	(49)
Commercial Vehicle Tax	4,786	3,694	3,533	161
Total Revenue from County Sources	<u>119,759</u>	<u>102,473</u>	<u>55,604</u>	<u>46,869</u>
Revenue from State Sources				
Supplemental State Aid	726,757	756,319	725,298	31,021
Total Cash Receipts	<u>1,568,848</u>	<u>1,497,948</u>	<u>1,328,266</u>	<u>169,682</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	32,476	46,613	36,418	(10,195)
Other Employee Benefits			13,090	13,090
Tuition			5,000	5,000
Out-of-District Travel	3,254	2,000		(2,000)
General Supplies and Materials	31,491	38,496	30,000	(8,496)
Textbooks	73	1,812	500	(1,312)
Audio Visual and Software			390	390
Miscellaneous Supplies	37,940	39,400	10,000	(29,400)
Equipment	2,618	2,284	5,000	2,716
Other			5,000	5,000
Total Instruction	<u>107,852</u>	<u>130,605</u>	<u>105,398</u>	<u>(25,207)</u>
Support Services - Students				
Purchased Professional and Technical Services			33,000	33,000
Supplies and Materials			5,000	5,000
Total Support Services - Students			<u>38,000</u>	<u>38,000</u>
Support Services - Instr. Staff				
Purchased Professional and Technical Services	31,660	77,853	35,000	(42,853)
Other Purchased Services	48,473	33,450		(33,450)
Books and Periodicals	1,418	1,019	5,000	3,981
Audio Visual and Software	4,382	7,563	6,000	(1,563)
Miscellaneous Supplies	3,751	4,118	4,000	(118)
Total Support Services - Instr. Staff	<u>89,684</u>	<u>124,003</u>	<u>50,000</u>	<u>(74,003)</u>
General Administration				
Purchased Professional and Technical Services	23,264	15,999	28,000	12,001
Postage	1,233	1,848		(1,848)
Telephone	5,193	5,000	7,000	2,000
Other Miscellaneous Purchased Services	2,392	3,905	20,000	16,095
Supplies and Materials	16,509	14,010	17,000	2,990
Total General Administration	<u>48,591</u>	<u>40,762</u>	<u>72,000</u>	<u>31,238</u>
School Administration				
Postage	2,936	2,171		(2,171)
Telephone	15,513	16,093	19,000	2,907
General Supplies and Materials	21,998	20,951	18,000	(2,951)
Total School Administration	<u>40,447</u>	<u>39,215</u>	<u>37,000</u>	<u>(2,215)</u>

Unified School District No. 101
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Operations and Maintenance				
Non-Certified Salaries	\$ 41,336	40,197	44,000	3,803
Group Insurance	15,168	4,411	17,000	12,589
Social Security	2,673	2,525	5,000	2,475
Other Employee Benefits	22	35		(35)
Water/Sewer Services (Non-Energy)	19,539	13,799	30,000	16,201
Cleaning Services	12,789	13,244	12,000	(1,244)
Other Equipment Services	1,219	1,686	2,000	314
Telephone	1,860	855		(855)
Supplies and Materials	29,853	2,208		(2,208)
General Supplies and Materials			30,000	30,000
Heating	26,945	20,678	30,000	9,322
Electricity	182,877	170,729	190,000	19,271
Motor Fuel			18,000	18,000
Equipment	64,960	55,005	66,000	10,995
Total Operations and Maintenance	399,241	325,372	444,000	118,628
Vehicle Operation Services				
Purchased Professional and Technical Services	141	130		(130)
Insurance	14,437	21,203	15,000	(6,203)
Other Miscellaneous Purchased Services	3,600			
Motor Fuel	71,757	18,179	36,431	18,252
Equipment	28,770		20,000	20,000
Other	10,222	6,978	15,000	8,022
Total Vehicle Operation Services	128,927	46,490	86,431	39,941
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	3,722	1,091		(1,091)
Supplies and Materials	1,422	497		(497)
Total Vehicle Servicing/Maintenance	5,144	1,588		(1,588)
Support Services - Other				
Instructional Program Improvement Services		30		(30)
Fund Transfers				
At Risk 4-Year Old			3,000	3,000
Bilingual Education	1,969	2,070	1,000	(1,070)
At Risk K-12	540,682	650,000	550,000	(100,000)
Food Service	45,256		48,000	48,000
Professional Development	6,932		15,000	15,000
Special Education	25,000		25,000	25,000
Career and Postsecondary Education	55,019	113,389	55,000	(58,389)
Total Fund Transfers	674,858	765,459	697,000	(68,459)
Budget Adjustments				
Legal Max Adjustment			(64,094)	(64,094)
Budget Credit Adjustment			7,789	7,789
Total Expenditures and Transfers	1,494,744	1,473,524	1,473,524	
Receipts Over (Under)				
Expenditures and Transfers	74,104	24,424		
Unencumbered Cash, Beginning	67,439	141,543		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	141,543	165,967		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 10,000		25,000	(25,000)
Transfer from Supplemental General Fund			3,000	(3,000)
Total Cash Receipts	<u>10,000</u>	<u></u>	<u>28,000</u>	<u>(28,000)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries		500	30,000	29,500
Non-Certified Salaries		12	8,000	7,988
Social Security		38		(38)
Other Employee Benefits		23		(23)
Total Expenditures and Transfers	<u></u>	<u>573</u>	<u>38,000</u>	<u>37,427</u>
Receipts Over (Under)				
Expenditures and Transfers	10,000	(573)		
Unencumbered Cash, Beginning		10,000		
Unencumbered Cash, Ending	<u>10,000</u>	<u>9,427</u>		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	231,141	74,507	156,634
Transfer from Supplemental General Fund	<u>540,682</u>	<u>650,000</u>	<u>550,000</u>	<u>100,000</u>
Total Cash Receipts	<u>540,682</u>	<u>881,141</u>	<u>624,507</u>	<u>256,634</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	484,235	652,624	565,488	(87,136)
Non-Certified Salaries	16,817	1,054	20,000	18,946
Social Security	35,127	47,146	42,000	(5,146)
Other Employee Benefits	<u>522</u>	<u>754</u>	<u>1,000</u>	<u>246</u>
Total Expenditures and Transfers	<u>536,701</u>	<u>701,578</u>	<u>628,488</u>	<u>(73,090)</u>
Receipts Over (Under)				
Expenditures and Transfers	3,981	179,563		
Unencumbered Cash, Beginning		<u>3,981</u>		
Unencumbered Cash, Ending	<u>3,981</u>	<u>183,544</u>		

Unified School District No. 101
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		1,000	(1,000)
Transfer from Supplemental General Fund	<u>1,969</u>	<u>2,070</u>	<u>1,000</u>	<u>1,070</u>
Total Cash Receipts	<u>1,969</u>	<u>2,070</u>	<u>2,000</u>	<u>70</u>
Expenditures and Transfers				
Instruction				
Certified Salaries			2,369	2,369
Non-Certified Salaries			500	500
Group Insurance			300	300
Other Employee Benefits	<u>800</u>	<u>2,052</u>		(2,052)
Total Expenditures and Transfers	<u>800</u>	<u>2,052</u>	<u>3,169</u>	<u>1,117</u>
Receipts Over (Under)				
Expenditures and Transfers	1,169	18		
Unencumbered Cash, Beginning		<u>1,169</u>		
Unencumbered Cash, Ending	<u>1,169</u>	<u>1,187</u>		

Unified School District No. 101
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 116,893	125,613	219,190	(93,577)
Delinquent Taxes	11	2,067	3,053	(986)
Interest on Investments	23,017	44,184		44,184
Other Revenue From Local Sources	237,891	151,177		151,177
Total Revenue from Local Sources	<u>377,812</u>	<u>323,041</u>	<u>222,243</u>	<u>100,798</u>
Revenue from County Sources				
Motor Vehicle Tax	18,863	15,627	8,060	7,567
Recreational Vehicle Tax	297	241	247	(6)
Commercial Vehicle Tax	772	599	563	36
Total Revenue from County Sources	<u>19,932</u>	<u>16,467</u>	<u>8,870</u>	<u>7,597</u>
Revenue from State Sources				
General State Aid	52,097	56,324	110,442	(54,118)
Operating Transfers				
Transfer from General Fund	169,617	19,831		19,831
Total Cash Receipts	<u>619,458</u>	<u>415,663</u>	<u>341,555</u>	<u>74,108</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	<u>403,355</u>	<u>416,195</u>	<u>350,000</u>	(66,195)
Support Services - Students				
Property (Equipment & Furnishings)			<u>50,000</u>	<u>50,000</u>
Support Services - Instr. Staff				
Property (Equipment & Furnishings)	<u>4,414</u>	<u>9,022</u>		(9,022)
Operations and Maintenance				
Non-Certified Salaries			<u>24,374</u>	<u>24,374</u>
Student Transportation				
Property (Equipment & Furnishings)			<u>300,000</u>	<u>300,000</u>
Vehicle Operation Services				
Property (Equipment & Furnishings)	<u>26,881</u>	<u>235,531</u>		(235,531)
Facilities Acquisition/Construction				
Building Repair and Remodeling		<u>17,931</u>		(17,931)
Total Expenditures and Transfers	<u>434,650</u>	<u>678,679</u>	<u>724,374</u>	<u>45,695</u>
Receipts Over (Under)				
Expenditures and Transfers	184,808	(263,016)		
Unencumbered Cash, Beginning	530,172	714,980		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>714,980</u>	<u>451,964</u>		

Unified School District No. 101
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 1,900			
Revenue from State Sources				
General State Aid	6,615	2,600	3,380	(780)
Total Cash Receipts	8,515	2,600	3,380	(780)
Expenditures and Transfers				
Instruction				
Certified Salaries	10,640		6,300	6,300
Social Security	806		1,000	1,000
Other Employee Benefits	208	140		(140)
Purchased Professional and Technical Services			768	768
Total Instruction	11,654	140	8,068	7,928
Vehicle Operation/Maintenance				
Motor Fuel	207			
Other	100			
Total Vehicle Operation/Maintenance	307			
Total Expenditures and Transfers	11,961	140	8,068	7,928
Receipts Over (Under)				
Expenditures and Transfers	(3,446)	2,460		
Unencumbered Cash, Beginning	16,649	13,203		
Unencumbered Cash, Ending	13,203	15,663		

Unified School District No. 101
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 65,781	56,331	84,405	(28,074)
Adults and Non-Reimbursable Programs	4,965	7,176	4,864	2,312
Other Revenue From Local Sources	<u>2,633</u>	<u>5,136</u>		<u>5,136</u>
Total Revenue from Local Sources	<u>73,379</u>	<u>68,643</u>	<u>89,269</u>	<u>(20,626)</u>
Revenue from State Sources				
General State Aid	2,729	2,841	2,487	354
Other State Aid		<u>1,465</u>		<u>1,465</u>
Total Revenue from State Sources	<u>2,729</u>	<u>4,306</u>	<u>2,487</u>	<u>1,819</u>
Revenue from Federal Sources				
Federal Financial Assistance	201,989	205,886	323,763	(117,877)
Other Federal Financial Assistance	<u>14,590</u>	<u>11,681</u>		<u>11,681</u>
Total Revenue from Federal Sources	<u>216,579</u>	<u>217,567</u>	<u>323,763</u>	<u>(106,196)</u>
Operating Transfers				
Transfer from General Fund	69,596	108,678	80,000	28,678
Transfer from Supplemental General Fund	<u>45,256</u>		<u>48,000</u>	<u>(48,000)</u>
Total Operating Transfers	<u>114,852</u>	<u>108,678</u>	<u>128,000</u>	<u>(19,322)</u>
Total Cash Receipts	<u>407,539</u>	<u>399,194</u>	<u>543,519</u>	<u>(144,325)</u>
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	132,362	125,784	160,000	34,216
Group Insurance	18,853	14,884	28,000	13,116
Social Security	9,888	9,600	15,000	5,400
Worker's Compensation	122	172		(172)
Other Employee Benefits	4,529	26,260		(26,260)
Other Miscellaneous Purchased Services	4,818	2,742	11,000	8,258
Food and Milk	164,668	195,174	252,000	56,826
Miscellaneous Supplies	4,450	697	5,000	4,303
Equipment	7,647	400	10,000	9,600
Other	<u>1,536</u>	<u>3,236</u>	<u>138,110</u>	<u>134,874</u>
Total Expenditures and Transfers	<u>348,873</u>	<u>378,949</u>	<u>619,110</u>	<u>240,161</u>
Receipts Over (Under)				
Expenditures and Transfers	58,666	20,245		
Unencumbered Cash, Beginning	<u>31,106</u>	<u>89,772</u>		
Unencumbered Cash, Ending	<u>89,772</u>	<u>110,017</u>		

Unified School District No. 101
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 3,322		3,250	(3,250)
Operating Transfers				
Transfer from General Fund	6,300	50,000	20,000	30,000
Transfer from Supplemental General Fund	6,932		15,000	(15,000)
Total Operating Transfers	13,232	50,000	35,000	15,000
Total Cash Receipts	16,554	50,000	38,250	11,750
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	627	3,035	32,000	28,965
Other Professional Services		543		(543)
Other Purchased Services			15,000	15,000
Total Support Services - Instr. Staff	627	3,578	47,000	43,422
Support Services - Business				
Purchased Professional and Technical Services			11,250	11,250
Total Expenditures and Transfers	627	3,578	58,250	54,672
Receipts Over (Under)				
Expenditures and Transfers	15,927	46,422		
Unencumbered Cash, Beginning		15,927		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	15,927	62,349		

Unified School District No. 101
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
None				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
Deaf/Blind Aid	\$	1,346		1,346
Operating Transfers				
Transfer from General Fund	1,120,175	1,115,184	950,000	165,184
Transfer from Supplemental General Fund	25,000		25,000	(25,000)
Total Operating Transfers	1,145,175	1,115,184	975,000	140,184
Total Cash Receipts	1,145,175	1,116,530	975,000	141,530
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	352,258	334,444	355,172	20,728
LEA State Aid Flowthrough Payments to COOP's/Interlocals	650,045	621,761	719,630	97,869
Total Instruction	1,002,303	956,205	1,074,802	118,597
Vehicle Operation Services				
Non-Certified Salaries	16,932	40,940	18,500	(22,440)
Social Security	2,856	3,126	3,200	74
Other Employee Benefits	336	266	500	234
Insurance	375	1,300	400	(900)
Other Miscellaneous Purchased Services	310	1,149	400	(749)
Supplies and Materials	275	631		(631)
Motor Fuel	9,916	5,533	1,300	(4,233)
Miscellaneous Supplies			500	500
Equipment	9,450		5,000	5,000
Total Vehicle Operation Services	40,450	52,945	29,800	(23,145)
Total Expenditures and Transfers	1,042,753	1,009,150	1,104,602	95,452
Receipts Over (Under)				
Expenditures and Transfers	102,422	107,380		
Unencumbered Cash, Beginning	91,430	193,852		
Unencumbered Cash, Ending	193,852	301,232		

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 500	11,141		11,141
Revenue from State Sources				
CTE Transportation State Aid	2,305	4,558	3,480	1,078
Revenue from Federal Sources				
Federal Financial Assistance	6,053			
Operating Transfers				
Transfer from General Fund	97,000	190,171	115,000	75,171
Transfer from Supplemental General Fund	55,019	113,389	55,000	58,389
Total Operating Transfers	152,019	303,560	170,000	133,560
Total Cash Receipts	160,877	319,259	173,480	145,779
Expenditures and Transfers				
Instruction				
Certified Salaries	71,007	159,229	200,000	40,771
Social Security	10,245	11,912	16,324	4,412
Other Employee Benefits	1,010	1,606	17,000	15,394
General Supplies and Materials		8,168		(8,168)
Equipment		7,435		(7,435)
Total Instruction	82,262	188,350	233,324	44,974
Operations and Maintenance				
Purchased Professional and Technical Services			1,000	1,000
Supplies and Materials	468			
Other	3,687		10,000	10,000
Total Operations and Maintenance	4,155		11,000	11,000
Total Expenditures and Transfers	86,417	188,350	244,324	55,974
Receipts Over (Under)				
Expenditures and Transfers	74,460	130,909		
Unencumbered Cash, Beginning	272	74,732		
Unencumbered Cash, Ending	74,732	205,641		

Unified School District No. 101
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$	599
Donations	6,757	203,315
Total Revenue from Local Sources	6,757	203,914
Revenue from State Sources		
Kansas Safe and Secure Schools	9,809	9,456
Kansas CIF Pre-K Pilot Program		30,938
Total Revenue from State Sources	9,809	40,394
Revenue from Federal Sources		
TANF Funds	77,500	38,658
Total Cash Receipts	94,066	282,966
Expenditures and Transfers		
Instruction		
Certified Salaries	43,948	48,968
Non-Certified Salaries	17,526	10,012
Group Insurance	18,817	
Social Security	4,266	2,896
Other Employee Benefits	663	
General Supplies and Materials	9,716	9,456
Other	3,757	1,815
Total Expenditures and Transfers	98,693	73,147
Receipts Over (Under)		
Expenditures and Transfers	(4,627)	209,819
Unencumbered Cash, Beginning	5,000	373
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	373	210,192

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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 307,370	456,086	549,450	(93,364)
Total Cash Receipts	<u>307,370</u>	<u>456,086</u>	<u>549,450</u>	<u>(93,364)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>215,159</u>	<u>319,259</u>	<u>325,000</u>	<u>5,741</u>
Support Services - Students				
Other Employee Benefits	<u>11,373</u>	<u>16,875</u>	<u>30,000</u>	<u>13,125</u>
Support Services - Instr. Staff				
Other Employee Benefits	<u>8,606</u>	<u>12,771</u>	<u>25,000</u>	<u>12,229</u>
General Administration				
Other Employee Benefits	<u>11,373</u>	<u>16,875</u>	<u>30,000</u>	<u>13,125</u>
School Administration				
Other Employee Benefits	<u>20,594</u>	<u>30,558</u>	<u>40,000</u>	<u>9,442</u>
Support Services - Business				
Other Employee Benefits	<u>16,291</u>	<u>24,173</u>	<u>32,000</u>	<u>7,827</u>
Student Transportation				
Other Employee Benefits	<u>14,446</u>	<u>21,436</u>	<u>32,000</u>	<u>10,564</u>
Food Service Operations				
Other Employee Benefits	<u>9,528</u>	<u>14,139</u>	<u>35,450</u>	<u>21,311</u>
Total Expenditures and Transfers	<u>307,370</u>	<u>456,086</u>	<u>549,450</u>	<u>93,364</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Unified School District No. 101
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 143,059	219,919
Total Cash Receipts	<u>143,059</u>	<u>219,919</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	143,059	219,919
Unencumbered Cash, Beginning	<u>195,706</u>	<u>338,765</u>
Unencumbered Cash, Ending	<u><u>338,765</u></u>	<u><u>558,684</u></u>

Unified School District No. 101
Textbook Rental Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 4,855	6,211
Textbook Sales and Rentals	<u>7,536</u>	<u>10,403</u>
Total Cash Receipts	<u>12,391</u>	<u>16,614</u>
Expenditures and Transfers		
Instruction		
Textbooks	<u>4,788</u>	<u>47,900</u>
Total Expenditures and Transfers	<u>4,788</u>	<u>47,900</u>
Receipts Over (Under)		
Expenditures and Transfers	7,603	(31,286)
Unencumbered Cash, Beginning	<u>41,178</u>	<u>48,781</u>
Unencumbered Cash, Ending	<u><u>48,781</u></u>	<u><u>17,495</u></u>

Unified School District No. 101
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 94,452	88,457
Total Cash Receipts	<u>94,452</u>	<u>88,457</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	28,843	27,188
Non-Certified Salaries	29,918	7,755
Social Security	3,272	3,151
Other Employee Benefits	39	62
Other Purchased Services	2,898	2,898
Out-of-District Travel	3,778	1,620
General Supplies and Materials	4,720	1,913
Motor Fuel		1,576
Equipment	9,273	5,791
Other	<u>3,267</u>	<u>153</u>
Total Instruction	<u>86,008</u>	<u>52,107</u>
Vehicle Operation Services		
Non-Certified Salaries	6,376	21,886
Motor Fuel	<u>2,051</u>	
Total Vehicle Operation Services	<u>8,427</u>	<u>21,886</u>
Total Expenditures and Transfers	<u>94,435</u>	<u>73,993</u>
Receipts Over (Under)		
Expenditures and Transfers	17	14,464
Unencumbered Cash, Beginning		17
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	<u>17</u>	<u>14,481</u>

Unified School District No. 101
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 16,592	16,494
Total Cash Receipts	<u>16,592</u>	<u>16,494</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	14,190	669
Equipment	<u>5,615</u>	<u>15,825</u>
Total Expenditures and Transfers	<u>19,805</u>	<u>16,494</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,213)	
Unencumbered Cash, Beginning	<u>3,213</u>	<u> </u>
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Unified School District No. 101
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	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, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 19,397	
Total Cash Receipts	<u>19,397</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	4,518	
Group Insurance	500	
Purchased Professional and Technical Services	9,900	
Supplies and Materials	<u>600</u>	
Total Expenditures and Transfers	<u>15,518</u>	
Receipts Over (Under)		
Expenditures and Transfers	3,879	
Unencumbered Cash, Beginning		<u>3,879</u>
Unencumbered Cash, Ending	<u>3,879</u>	<u>3,879</u>

Unified School District No. 101
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 159,631	158,140
Total Cash Receipts	<u>159,631</u>	<u>158,140</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	121,506	53,068
Non-Certified Salaries	25,207	76,867
Group Insurance		7,200
Social Security	12,747	9,085
Other Employee Benefits	150	181
General Supplies and Materials	<u>21</u>	<u>170</u>
Total Expenditures and Transfers	<u>159,631</u>	<u>146,571</u>
Receipts Over (Under)		
Expenditures and Transfers		11,569
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u>11,569</u>

Unified School District No. 101
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 33,543	34,709
Total Cash Receipts	<u>33,543</u>	<u>34,709</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	<u>25,157</u>	<u>42,961</u>
Total Expenditures and Transfers	<u>25,157</u>	<u>42,961</u>
Receipts Over (Under)		
Expenditures and Transfers	8,386	(8,252)
Unencumbered Cash, Beginning	<u>8,386</u>	<u>8,386</u>
Unencumbered Cash, Ending	<u><u>8,386</u></u>	<u><u>134</u></u>

Unified School District No. 101
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 16,804	16,013
Total Cash Receipts	<u>16,804</u>	<u>16,013</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	13,443	16,013
Other	<u>13,443</u>	<u>1,812</u>
Total Expenditures and Transfers	<u>13,443</u>	<u>17,825</u>
Receipts Over (Under)		
Expenditures and Transfers	3,361	(1,812)
Unencumbered Cash, Beginning	<u>3,361</u>	<u>3,361</u>
Unencumbered Cash, Ending	<u><u>3,361</u></u>	<u><u>1,549</u></u>

Unified School District No. 101
EHS Animal Science Facility Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

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

Unified School District No. 101
Private Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	226	
General Supplies and Materials	19,113	
Other	362	
Total Expenditures and Transfers	19,701	
Receipts Over (Under)		
Expenditures and Transfers	(19,701)	
Unencumbered Cash, Beginning	19,701	
Unencumbered Cash, Ending		

Unified School District No. 101
Preschool Jump Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Certified Salaries		6,328
Social Security		2,054
Other Employee Benefits		61
Total Expenditures and Transfers		8,443
Receipts Over (Under)		
Expenditures and Transfers		(8,443)
Unencumbered Cash, Beginning	8,443	8,443
Unencumbered Cash, Ending	8,443	

Unified School District No. 101
Safe and Supportive Schools Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Other	580	
Total Expenditures and Transfers	580	
Receipts Over (Under)		
Expenditures and Transfers	(580)	
Unencumbered Cash, Beginning	651	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, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 679,055	662,282	600,003	62,279
Delinquent Taxes	67	22,168	17,710	4,458
Total Revenue from Local Sources	<u>679,122</u>	<u>684,450</u>	<u>617,713</u>	<u>66,737</u>
Revenue from County Sources				
Motor Vehicle Tax	125,625	93,964	49,239	44,725
Recreational Vehicle Tax	1,981	1,445	1,511	(66)
Commercial Vehicle Tax	4,957	3,513	3,443	70
Total Revenue from County Sources	<u>132,563</u>	<u>98,922</u>	<u>54,193</u>	<u>44,729</u>
Revenue from State Sources				
General State Aid	610,790	625,503	675,271	(49,768)
Total Cash Receipts	<u>1,422,475</u>	<u>1,408,875</u>	<u>1,347,177</u>	<u>61,698</u>
Expenditures and Transfers				
Debt Service				
Redemption of Principal	590,000	610,000	610,000	
Interest (Coupons)	830,443	754,905	808,234	53,329
Total Expenditures and Transfers	<u>1,420,443</u>	<u>1,364,905</u>	<u>1,418,234</u>	<u>53,329</u>
Receipts Over (Under)				
Expenditures and Transfers	2,032	43,970		
Unencumbered Cash, Beginning	<u>1,406,286</u>	<u>1,408,318</u>		
Unencumbered Cash, Ending	<u>1,408,318</u>	<u>1,452,288</u>		

Unified School District No. 101
CARES Act Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Non-Certified Salaries		1,630
Social Security		184
Audio Visual and Software		8,976
Total Instruction		10,790
Operations and Maintenance		
General Supplies and Materials		527
Miscellaneous Supplies		799
Total Operations and Maintenance		1,326
Vehicle Operation Services		
Motor Fuel		619
Food Service Operations		
Miscellaneous Supplies		9
Total Expenditures and Transfers		12,744
Receipts Over (Under)		
Expenditures and Transfers		(12,744)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(12,744)

Unified School District No. 101
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Operations and Maintenance		
Miscellaneous Supplies		759
Total Expenditures and Transfers		759
Receipts Over (Under)		
Expenditures and Transfers		(759)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(759)

Unified School District No. 101
Health Insurance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2020

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$	328,359
Total Cash Receipts		328,359
Expenditures and Transfers		
Instruction		
Other Employee Benefits		324,230
Total Expenditures and Transfers		324,230
Receipts Over (Under)		
Expenditures and Transfers		4,129
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		4,129

Unified School District No. 101
Erie, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Band	\$ 70	112	65	117
Chess	-	437	436	1
Child Care	-	7,105	6,905	200
Fund Factory	130		60	70
Fundraising	14,322	13,862	17,013	11,171
Library	222	188		410
Pre-K Noodle	7,423			7,423
Sp Needs	1,461	370	602	1,229
Student Activity	402	1,847	655	1,594
Tank Connection	284	500	612	172
Youth Friends	33		33	-
Galesburg:				
Band	221			221
Cheerleaders	153	102	102	153
Stuco	981			981
Student Activity	104	2,278	953	1,429
Student Fund	66	500		566
Student Fundraisers	2,921	338	52	3,207
High School:				
Art Club	1,167	10,077	7,427	3,817
Art Fees	1,334	900	2,044	190
Auto Tech	189		189	-
Band	1,298	4,329	3,230	2,397
Baseball	959			959
Boys Basketball	888	1,636	1,086	1,438
Cheer	1,090	1,827	1,148	1,769
Chess	636			636
Class of 18	1,578		1,578	-
Class of 19	107		107	-
Class of 2020	652	2	448	206
Class of 2021	9,834		937	8,897
Class of 2022	1,135	15,730	4,612	12,253
Class of 2023	-	2,550	1,267	1,283
Cross Country	77	219	249	47
Diversity Club	783			783
Drama	37			37
EHS Auto Tech	6,921	3,199	2,822	7,298
FBLA	1,331	120	397	1,054
FCA	876			876
FCCLA	1,788	1,303	1,049	2,042
FFA	46,016	43,740	82,067	7,689
Fishing U	509			509
Football	-	3,645		3,645
Forensics	216			216
Girls Basketball	832	1,388	913	1,307
Golf	1,114	1,100	314	1,900
Green Team	34			34
Industrial Arts	2,665	680	3,218	127
Kays	951	12,091	8,097	4,945
Leadership	2,282	4,230	4,893	1,619
Library	351			351
NHS	263	550	400	413
PBL	358	302		660
Powerlifting	1,060			1,060
Renaissance	1,238			1,238
SADD	416		416	-
Scholar Bowl	539			539
Science Club	2,113			2,113
Skills USA	440		440	-
Softball	129			129
Special Needs	2,543			2,543
Special Olympic	1,230	1,420	247	2,403
Stuco	377	26	47	356
Student Activity	29,351	16,663	10,783	35,231
Target Clay	778			778
Track	252			252
Volleyball	781	593	493	881
Wild	2,106			2,106
Wrestling	267	1,552	1,391	428
Yellow Ribbon	24	416		440
Other Agency Funds:				
Payroll Clearing	187,319	1,708,407	1,729,039	166,687
Total Agency Funds	<u>348,027</u>	<u>1,866,334</u>	<u>1,898,836</u>	<u>315,525</u>

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, 2020

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Galesburg:						
Athletics	\$ 14,076	6,413	6,311	14,178	-	14,178
Concessions	5,144	3,966	3,587	5,523		5,523
High School:						
Athletics	15,476	22,811	25,117	13,170	-	13,170
Concessions	234		234	-	-	-
Subtotal Gate Receipts	<u>34,930</u>	<u>33,190</u>	<u>35,249</u>	<u>32,871</u>	<u>-</u>	<u>32,871</u>
<u>Special Projects:</u>						
Elementary:						
Annual	2,931	872		3,803	-	3,803
Greenhouse	3,130	1,863	1,054	3,939	-	3,939
Sales Tax	39	1,496	1,235	300	-	300
Galesburg:						
Print Shop	210			210	-	210
Sales Tax	-	644	228	416	-	416
High School:						
Annual	9,174	6,577	13,108	2,643	-	2,643
Athletic Equipment	3,944		3,798	146		146
Sales Tax	6	5,112	5,092	26	-	26
Voc Ag	454	364	1,365	(547)	-	(547)
Subtotal Special Projects	<u>19,888</u>	<u>16,928</u>	<u>25,880</u>	<u>10,936</u>	<u>-</u>	<u>10,936</u>
Total District Activity Funds	<u><u>54,818</u></u>	<u><u>50,118</u></u>	<u><u>61,129</u></u>	<u><u>43,807</u></u>	<u><u>-</u></u>	<u><u>43,807</u></u>