

UNIFIED SCHOOL DISTRICT NO. 101

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2019

Unified School District No. 101
Erie, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2019

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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, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 101, Erie, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other 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, 2018 (not presented herein) and have issued our report thereon dated January 31, 2019, which contained an unmodified opinion on the basic financial statement. The June 30, 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2019 (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, 2018 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, 2018 financial statement. The June 30, 2018 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2018 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, 2018 financial statement or to the June 30, 2018 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, 2018 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, 2018, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 17, 2019

Unified School District No. 101
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 28	4,745,504	4,745,532		72	72
Supplemental General	67,439	1,568,848	1,494,744	141,543	4,101	145,644
Special Purpose:						
At Risk 4 Year Old		10,000		10,000		10,000
At Risk K-12		540,682	536,701	3,981		3,981
Bilingual Education		1,969	800	1,169		1,169
Capital Outlay	530,172	619,458	434,650	714,980	27,053	742,033
Driver Training	16,649	8,515	11,961	13,203		13,203
Food Service	31,106	407,539	348,873	89,772		89,772
Professional Development		16,554	627	15,927	185	16,112
Summer School						
Special Education	91,430	1,145,175	1,042,753	193,852		193,852
Career and Postsecondary Education	272	160,877	86,417	74,732		74,732
Gifts and Grants	5,000	94,066	98,693	373		373
KPERS Special Retirement Contribution		307,370	307,370			
Contingency Reserve	195,706	143,059		338,765		338,765
Textbook Rental	41,178	12,391	4,788	48,781	42	48,823
21st Century Community Learning Centers		94,452	94,435	17	10,573	10,590
REAP Grant	3,213	16,592	19,805			
Special Mini-Grants	26,127			26,127		26,127
Rural and Low Income School Grant		19,397	15,518	3,879		3,879
Title I		159,631	159,631			
Title II		33,543	25,157	8,386	49	8,435
Title IV-A		16,804	13,443	3,361		3,361
Preschool Jump	8,443			8,443		8,443
Safe and Supportive Schools Grant	651		580	71		71
Gate Receipts	31,284	41,099	37,453	34,930		34,930
Special Projects	18,671	22,467	21,250	19,888		19,888
Bond and Interest:						
Bond and Interest	1,406,286	1,422,475	1,420,443	1,408,318		1,408,318
Total Primary Government (1)	<u>2,473,655</u>	<u>11,608,467</u>	<u>10,921,624</u>	<u>3,160,498</u>	<u>42,075</u>	<u>3,202,573</u>
Composition of Cash:						
Certificates of Deposit						1,857,479
Demand Deposits						1,293,037
Due from State of Kansas						232,775
Petty Cash Advance						3,000
State Treasurer Municipal Investment Pool						164,310
Less: Agency Funds						(348,027)
Adjustment for Rounding						(1)
Total Primary Government (1)						<u>3,202,573</u>

(1) Excluding Agency Funds

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

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, 2019:

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, 2019

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, 2019, 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 \$4,625,649 and \$1,490,783, 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, 2019

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
- Private Grants 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, 2019

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 \$232,775 subsequent to June 30, 2019 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, 2019. \$178,248 of these receipts were for the General Fund and \$54,527 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, 2019

Note 3 **Deposits and Investments**

At June 30, 2019, the District had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 164,310	164,310

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, 2019, the carrying amount of the District's deposits was \$3,150,516 and the bank balance was \$3,484,062. Of the bank balance, \$724,152 was covered by federal depository insurance and the remaining \$2,759,910 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, 2019

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2019 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 2007	4.25-5.50%	12/15/07	\$ 9,000,000	10/01/38	215,000		215,000	0	5,375
G.O. School Building Bonds 2009	3.50-5.20%	06/01/09	6,000,000	10/01/39	5,200,000		135,000	5,065,000	253,652
G.O. School Building Bonds 2010	3.55-5.75%	04/01/10	6,900,000	10/01/39	6,120,000		140,000	5,980,000	314,727
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/15	8,630,000	10/01/38	8,370,000		100,000	8,270,000	256,688
<u>Capital Lease Obligations:</u>									
School Bus	3.00%	10/02/17	81,380	02/01/20	53,044		27,159	25,885	1,612
Copiers	5.00%	02/01/16	48,623	08/01/20	23,859		11,146	12,713	932
Total Contractual Indebtedness					19,981,903	0	628,305	19,353,598	832,986

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>
2019-20	\$ 610,000	808,232	37,596	901	647,596	809,133
2020-21	625,000	787,263	1,002	4	626,002	787,267
2021-22	660,000	765,227			660,000	765,227
2022-23	680,000	741,988			680,000	741,988
2023-24	705,000	715,162			705,000	715,162
2024-25/2028-29	4,055,000	3,130,155			4,055,000	3,130,155
2029-30/2033-34	4,965,000	2,241,411			4,965,000	2,241,411
2034-35/2038-39	5,630,000	1,038,558			5,630,000	1,038,558
2039-40	1,385,000	38,788			1,385,000	38,788
Total	19,315,000	10,266,784	38,598	905	19,353,598	10,267,689

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 December 17, 2019, 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.

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 2018 to 2019, and there were no settlements that exceeded insurance coverage in the past three years.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

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 \$	10,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	169,617
General Fund	Food Service Fund	K.S.A. 72-5167	69,596
General Fund	Professional Development Fund	K.S.A. 72-5167	6,300
General Fund	Special Education Fund	K.S.A. 72-5167	1,120,175
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	97,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	143,059
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,969
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	540,682
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	45,256
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	6,932
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	25,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	55,019

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, 2019

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 (611 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 14.59% and 13.21% , respectively, for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided 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.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

Unified School District No. 101
Erie, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

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 \$307,370 from the State of Kansas (for the employer share) and \$168,495 (for the employee share) for the year ended June 30, 2019.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,649,158. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. Data from the June 30, 2019 KPERS report was not available at the date of this report. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize 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

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 Subsequent Events

The District has evaluated subsequent events through December 17, 2019, the date which the financial statement was available to be issued.

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 (maintained as a trust through an insurance company) to pay claims up to \$35,000 per employee per year. A separate health insurance plan will be purchased to cover claims in excess of that amount.

Unified School District No. 101
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

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	\$	4,835,149	(209,500)	119,883	4,745,532	4,745,532	
Supplemental General		1,547,896	(57,113)	3,961	1,494,744	1,494,744	
Special Purpose:							
At Risk 4 Year Old		180,000			180,000		180,000
At Risk K-12		650,000			650,000	536,701	113,299
Bilingual Education		800			800	800	
Capital Outlay		720,919			720,919	434,650	286,269
Driver Training		22,239			22,239	11,961	10,278
Food Service		425,001		15,306	440,307	348,873	91,434
Professional Development		32,500			32,500	627	31,873
Summer School		8,443			8,443		8,443
Special Education		1,042,753			1,042,753	1,042,753	
Career and Postsecondary Education		86,417		6,053	92,470	86,417	6,053
KPERS Special Retirement Contribution		499,482			499,482	307,370	192,112
Bond and Interest:							
Bond and Interest		1,420,443			1,420,443	1,420,443	
Totals		<u>11,472,042</u>	<u>(266,613)</u>	<u>145,203</u>	<u>11,350,632</u>	<u>10,430,871</u>	<u>919,761</u>

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Schedule 2
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		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 58,051	119,883		119,883
Revenue from State Sources				
General State Aid	3,936,318	3,931,446	3,898,268	33,178
Mineral Production Tax	7			
Special Education Aid	624,112	694,175	727,360	(33,185)
Total Revenue from State Sources	4,560,437	4,625,621	4,625,628	(7)
Total Cash Receipts	4,618,488	4,745,504	4,625,628	119,876
Expenditures and Transfers				
Instruction				
Certified Salaries	1,212,209	1,223,672	1,266,437	42,765
Non-Certified Salaries			75,000	75,000
Group Insurance	520,440	482,006	580,000	97,994
Social Security	82,869	85,973	88,000	2,027
Other Employee Benefits	85,933	70,461	80,000	9,539
Purchased Professional and Technical Services	6,275	7,175	6,000	(1,175)
In-District Travel	4,238	4,088	5,000	912
General Supplies and Materials	6,483			
Audio Visual and Software			3,000	3,000
Other		366	37,535	37,169
Total Instruction	1,918,447	1,873,741	2,140,972	267,231
Support Services - Students				
Certified Salaries	15,380	90	80,000	79,910
Group Insurance	4,703		15,000	15,000
Social Security	1,034	6	6,000	5,994
Other Employee Benefits	2,583	1,497	3,000	1,503
Professional-Education Services	3,000			
Total Support Services - Students	26,700	1,593	104,000	102,407
Support Services - Instr. Staff				
Certified Salaries	87,670	92,229	35,000	(57,229)
Non-Certified Salaries		18,900		(18,900)
Social Security	2,060	3,960	3,000	(960)
Other Employee Benefits	917	684	500	(184)
Total Support Services - Instr. Staff	90,647	115,773	38,500	(77,273)
General Administration				
Certified Salaries	92,200	106,000	106,000	
Non-Certified Salaries			66,500	66,500
Group Insurance			37,000	37,000
Social Security			12,000	12,000
Other Employee Benefits	3,413	2,323	4,000	1,677
Insurance	63,992	73,487	65,000	(8,487)
Communication Services	144	150	200	50
Other Miscellaneous Purchased Services	1,330	706	1,000	294
Supplies and Materials	2,312	1,333		(1,333)
Total General Administration	163,391	183,999	291,700	107,701
School Administration				
Certified Salaries	198,950	201,522	200,000	(1,522)
Non-Certified Salaries	88,894	88,970	98,000	9,030
Group Insurance	27,146	46,783	33,000	(13,783)
Social Security	20,175	20,040	21,000	960
Other Employee Benefits	1,419	1,148		(1,148)
Total School Administration	336,584	358,463	352,000	(6,463)

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
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		Variance Favorable (Unfavorable)
		Actual	Budget	
Support Services - Business				
Non-Certified Salaries	\$ 63,924	64,320		(64,320)
Group Insurance	35,791	16,961		(16,961)
Social Security	11,405	14,782		(14,782)
Total Support Services - Business	<u>111,120</u>	<u>96,063</u>		<u>(96,063)</u>
Operations and Maintenance				
Non-Certified Salaries	174,982	158,178	176,000	17,822
Group Insurance	83,300	58,654	85,000	26,346
Social Security	14,400	11,200	15,000	3,800
Other Employee Benefits	7,440	6,291	7,000	709
Total Operations and Maintenance	<u>280,122</u>	<u>234,323</u>	<u>283,000</u>	<u>48,677</u>
Vehicle Operation Services				
Non-Certified Salaries	244,133	170,959	246,000	75,041
Group Insurance	78,928	44,300	79,500	35,200
Social Security	20,174	13,347	21,000	7,653
Other Employee Benefits	10,097	8,930	10,000	1,070
Total Vehicle Operation Services	<u>353,332</u>	<u>237,536</u>	<u>356,500</u>	<u>118,964</u>
Vehicle Servicing/Maintenance				
Supplies and Materials	<u>62,749</u>	<u>27,094</u>	<u>50,000</u>	<u>22,906</u>
Community Services Operations				
Community Service Operations	<u>1,200</u>	<u>1,200</u>		<u>(1,200)</u>
Fund Transfers				
At Risk 4-Year Old		10,000	10,000	
At Risk K-12	155,093		150,000	150,000
Capital Outlay		169,617		(169,617)
Food Service	79,794	69,596	95,000	25,404
Professional Development	2,555	6,300	15,000	8,700
Special Education	974,564	1,120,175	888,477	(231,698)
Career and Postsecondary Education	62,183	97,000	60,000	(37,000)
Contingency Reserve		143,059		(143,059)
Total Fund Transfers	<u>1,274,189</u>	<u>1,615,747</u>	<u>1,218,477</u>	<u>(397,270)</u>
Budget Adjustments				
Legal Max Adjustment			(209,500)	(209,500)
Budget Credit Adjustment			119,883	119,883
Total Expenditures and Transfers	<u>4,618,481</u>	<u>4,745,532</u>	<u>4,745,532</u>	
Receipts Over (Under)				
Expenditures and Transfers	7	(28)		
Unencumbered Cash, Beginning	<u>21</u>	<u>28</u>		
Unencumbered Cash, Ending	<u>28</u>	<u></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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 750,676	718,303	655,706	62,597
Delinquent Taxes	16,930	68	19,328	(19,260)
Reimbursements		3,961		3,961
Total Revenue from Local Sources	<u>767,606</u>	<u>722,332</u>	<u>675,034</u>	<u>47,298</u>
Revenue from County Sources				
Motor Vehicle Tax	75,224	113,195	92,900	20,295
Recreational Vehicle Tax	1,016	1,778	1,184	594
Commercial Vehicle Tax	5,324	4,786	3,735	1,051
Total Revenue from County Sources	<u>81,564</u>	<u>119,759</u>	<u>97,819</u>	<u>21,940</u>
Revenue from State Sources				
Supplemental State Aid	744,613	726,757	697,486	29,271
Total Cash Receipts	<u>1,593,783</u>	<u>1,568,848</u>	<u>1,470,339</u>	<u>98,509</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	48,732	32,476	44,000	11,524
Out-of-District Travel	8,669	3,254		(3,254)
General Supplies and Materials	21,445	31,491	25,000	(6,491)
Textbooks	624	73		(73)
Miscellaneous Supplies	31,824	37,940	30,000	(7,940)
Equipment	2,825	2,618	2,000	(618)
Other			7,000	7,000
Total Instruction	<u>114,119</u>	<u>107,852</u>	<u>108,000</u>	<u>148</u>
Support Services - Students				
Purchased Professional and Technical Services			40,000	40,000
Support Services - Instr. Staff				
Purchased Professional and Technical Services	42,023	31,660	45,000	13,340
Other Purchased Services	66,427	48,473		(48,473)
Books and Periodicals	4,183	1,418	6,000	4,582
Audio Visual and Software	3,039	4,382	5,000	618
Miscellaneous Supplies	2,142	3,751		(3,751)
Total Support Services - Instr. Staff	<u>117,814</u>	<u>89,684</u>	<u>56,000</u>	<u>(33,684)</u>
General Administration				
Purchased Professional and Technical Services	25,440	23,264		(23,264)
Postage	1,067	1,233		(1,233)
Telephone	2,429	5,193	6,000	807
Other Miscellaneous Purchased Services	18,665	2,392	15,000	12,608
Supplies and Materials	13,455	16,509	10,000	(6,509)
Property (Equipment & Furnishings)			3,000	3,000
Total General Administration	<u>61,056</u>	<u>48,591</u>	<u>34,000</u>	<u>(14,591)</u>
School Administration				
Postage	1,346	2,936		(2,936)
Telephone	9,802	15,513	12,000	(3,513)
General Supplies and Materials	26,216	21,998	6,000	(15,998)
Property (Equipment & Furnishings)			15,000	15,000
Total School Administration	<u>37,364</u>	<u>40,447</u>	<u>33,000</u>	<u>(7,447)</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Operations and Maintenance				
Non-Certified Salaries	\$	41,336		(41,336)
Group Insurance		15,168		(15,168)
Social Security		2,673		(2,673)
Other Employee Benefits		22		(22)
Water/Sewer Services (Non-Energy)	29,036	19,539	50,000	30,461
Cleaning Services	12,460	12,789	50,000	37,211
Other Equipment Services	612	1,219	1,000	(219)
Telephone	1,679	1,860		(1,860)
Supplies and Materials	46,359	29,853		(29,853)
Heating	25,306	26,945	35,000	8,055
Electricity	193,518	182,877	200,000	17,123
Motor Fuel			20,000	20,000
Equipment	116,371	64,960	75,000	10,040
Total Operations and Maintenance	<u>425,341</u>	<u>399,241</u>	<u>431,000</u>	<u>31,759</u>
Vehicle Operation/Maintenance				
Property (Equipment & Furnishings)			8,000	8,000
Vehicle Operation Services				
Purchased Professional and Technical Services	446	141		(141)
Insurance	12,534	14,437	14,000	(437)
Other Miscellaneous Purchased Services		3,600		(3,600)
Motor Fuel	67,867	71,757	55,000	(16,757)
Equipment		28,770	3,000	(25,770)
Other	12,749	10,222	8,000	(2,222)
Total Vehicle Operation Services	<u>93,596</u>	<u>128,927</u>	<u>80,000</u>	<u>(48,927)</u>
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	8,806	3,722		(3,722)
Supplies and Materials	3,959	1,422		(1,422)
Total Vehicle Servicing/Maintenance	<u>12,765</u>	<u>5,144</u>		<u>(5,144)</u>
Fund Transfers				
At Risk 4-Year Old	43,670		50,000	50,000
Bilingual Education		1,969	800	(1,169)
At Risk K-12	479,518	540,682	490,000	(50,682)
Food Service	49,093	45,256	55,000	9,744
Professional Development	20,181	6,932	15,000	8,068
Special Education	67,827	25,000	127,096	102,096
Career and Postsecondary Education	4,000	55,019	20,000	(35,019)
Total Fund Transfers	<u>664,289</u>	<u>674,858</u>	<u>757,896</u>	<u>83,038</u>
Budget Adjustments				
Legal Max Adjustment			(57,113)	(57,113)
Budget Credit Adjustment			3,961	3,961
Total Expenditures and Transfers	<u>1,526,344</u>	<u>1,494,744</u>	<u>1,494,744</u>	
Receipts Over (Under)				
Expenditures and Transfers	67,439	74,104		
Unencumbered Cash, Beginning		67,439		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>67,439</u>	<u>141,543</u>		

Unified School District No. 101
At Risk 4 Year Old Fund
Schedule of Receipts and Expenditures - Actual and Budget
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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		120,000	(120,000)
Revenue from Federal Sources				
Federal Financial Assistance	1,740			
Operating Transfers				
Transfer from General Fund		10,000	10,000	
Transfer from Supplemental General Fund	43,670		50,000	(50,000)
Total Operating Transfers	43,670	10,000	60,000	(50,000)
Total Cash Receipts	45,410	10,000	180,000	(170,000)
Expenditures and Transfers				
Instruction				
Certified Salaries	42,450		111,740	111,740
Non-Certified Salaries			25,000	25,000
Group Insurance			38,260	38,260
Social Security	3,162		4,500	4,500
Other Employee Benefits	65		500	500
Total Expenditures and Transfers	45,677		180,000	180,000
Receipts Over (Under)				
Expenditures and Transfers	(267)	10,000		
Unencumbered Cash, Beginning	267			
Unencumbered Cash, Ending		10,000		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Interest on Investments	\$		8,443	(8,443)
Other Revenue From Local Sources			10,000	(10,000)
Total Revenue from Local Sources			18,443	(18,443)
Operating Transfers				
Transfer from General Fund	155,093		150,000	(150,000)
Transfer from Supplemental General Fund	479,518	540,682	490,000	50,682
Total Operating Transfers	634,611	540,682	640,000	(99,318)
Total Cash Receipts	634,611	540,682	658,443	(117,761)
Expenditures and Transfers				
Instruction				
Certified Salaries	552,097	484,235	566,200	81,965
Non-Certified Salaries	33,838	16,817	34,500	17,683
Social Security	47,971	35,127	48,500	13,373
Other Employee Benefits	748	522	800	278
Total Expenditures and Transfers	634,654	536,701	650,000	113,299
Receipts Over (Under)				
Expenditures and Transfers	(43)	3,981		
Unencumbered Cash, Beginning	43			
Unencumbered Cash, Ending		3,981		

Unified School District No. 101
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$	1,969	800	1,169
Total Cash Receipts		<u>1,969</u>	<u>800</u>	<u>1,169</u>
Expenditures and Transfers				
Instruction				
Certified Salaries			400	400
Other Employee Benefits		800	400	(400)
Total Expenditures and Transfers		<u>800</u>	<u>800</u>	
Receipts Over (Under)				
Expenditures and Transfers		1,169		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>1,169</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Schedule 2
Page 8 of 29

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 118,839	116,893	111,915	4,978
Delinquent Taxes	1,400	11	3,050	(3,039)
Interest on Investments	15,008	23,017		23,017
Other Revenue From Local Sources	294,732	237,891		237,891
Total Revenue from Local Sources	<u>429,979</u>	<u>377,812</u>	<u>114,965</u>	<u>262,847</u>
Revenue from County Sources				
Motor Vehicle Tax	12,910	18,863	15,292	3,571
Recreational Vehicle Tax	175	297	194	103
Commercial Vehicle Tax	907	772	614	158
Total Revenue from County Sources	<u>13,992</u>	<u>19,932</u>	<u>16,100</u>	<u>3,832</u>
Revenue from State Sources				
General State Aid	<u>47,554</u>	<u>52,097</u>	<u>52,079</u>	<u>18</u>
Operating Transfers				
Transfer from General Fund		<u>169,617</u>		<u>169,617</u>
Total Cash Receipts	<u>491,525</u>	<u>619,458</u>	<u>183,144</u>	<u>436,314</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	<u>112,824</u>	<u>403,355</u>	<u>174,838</u>	<u>(228,517)</u>
Support Services - Students				
Property (Equipment & Furnishings)			<u>26,081</u>	<u>26,081</u>
Support Services - Instr. Staff				
Property (Equipment & Furnishings)	<u>11,015</u>	<u>4,414</u>		<u>(4,414)</u>
Operations and Maintenance				
Non-Certified Salaries			20,000	20,000
Repair of Buildings			350,000	350,000
Property (Equipment & Furnishings)	<u>5,796</u>			
Total Operations and Maintenance	<u>5,796</u>		<u>370,000</u>	<u>370,000</u>
Student Transportation				
Property (Equipment & Furnishings)			<u>150,000</u>	<u>150,000</u>
Vehicle Operation Services				
Property (Equipment & Furnishings)	<u>148,100</u>	<u>26,881</u>		<u>(26,881)</u>
Facilities Acquisition/Construction				
Non-Certified Salaries	<u>34,435</u>			
Total Expenditures and Transfers	<u>312,170</u>	<u>434,650</u>	<u>720,919</u>	<u>286,269</u>
Receipts Over (Under)				
Expenditures and Transfers	179,355	184,808		
Unencumbered Cash, Beginning	350,817	530,172		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>530,172</u>	<u>714,980</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 4,700	1,900		1,900
Revenue from State Sources				
General State Aid	3,712	6,615	5,590	1,025
Total Cash Receipts	8,412	8,515	5,590	2,925
Expenditures and Transfers				
Instruction				
Certified Salaries	6,093	10,640	15,000	4,360
Social Security	461	806	2,000	1,194
Other Employee Benefits	411	208		(208)
Purchased Professional and Technical Services			3,412	3,412
Other Miscellaneous Purchased Services			277	277
Total Instruction	6,965	11,654	20,689	9,035
Vehicle Operation/Maintenance				
Motor Fuel	652	207	800	593
Other	60	100	750	650
Total Vehicle Operation/Maintenance	712	307	1,550	1,243
Total Expenditures and Transfers	7,677	11,961	22,239	10,278
Receipts Over (Under)				
Expenditures and Transfers	735	(3,446)		
Unencumbered Cash, Beginning	15,914	16,649		
Unencumbered Cash, Ending	16,649	13,203		

Unified School District No. 101
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 63,448	65,781	48,835	16,946
Adults and Non-Reimbursable Programs	5,749	4,965	5,544	(579)
Other Revenue From Local Sources	<u>3,408</u>	<u>2,633</u>		<u>2,633</u>
Total Revenue from Local Sources	<u>72,605</u>	<u>73,379</u>	<u>54,379</u>	<u>19,000</u>
Revenue from State Sources				
General State Aid	<u>2,885</u>	<u>2,729</u>	<u>1,952</u>	<u>777</u>
Revenue from Federal Sources				
Federal Financial Assistance	216,722	201,989	186,683	15,306
Other Federal Financial Assistance	<u>11,451</u>	<u>14,590</u>		<u>14,590</u>
Total Revenue from Federal Sources	<u>228,173</u>	<u>216,579</u>	<u>186,683</u>	<u>29,896</u>
Operating Transfers				
Transfer from General Fund	79,794	69,596	95,000	(25,404)
Transfer from Supplemental General Fund	<u>49,093</u>	<u>45,256</u>	<u>55,000</u>	<u>(9,744)</u>
Total Operating Transfers	<u>128,887</u>	<u>114,852</u>	<u>150,000</u>	<u>(35,148)</u>
Total Cash Receipts	<u>432,550</u>	<u>407,539</u>	<u>393,014</u>	<u>14,525</u>
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	139,684	132,362	145,000	12,638
Group Insurance	32,729	18,853	37,000	18,147
Social Security	10,204	9,888	12,000	2,112
Worker's Compensation	212	122		(122)
Other Employee Benefits	5,532	4,529		(4,529)
Other Miscellaneous Purchased Services	8,945	4,818	19,000	14,182
Food and Milk	196,429	164,668	201,001	36,333
Miscellaneous Supplies	3,079	4,450	4,000	(450)
Equipment	3,164	7,647	4,000	(3,647)
Other	<u>1,986</u>	<u>1,536</u>	<u>3,000</u>	<u>1,464</u>
Total Food Service Operations	<u>401,964</u>	<u>348,873</u>	<u>425,001</u>	<u>76,128</u>
Budget Credit Adjustment			<u>15,306</u>	<u>15,306</u>
Total Expenditures and Transfers	<u>401,964</u>	<u>348,873</u>	<u>440,307</u>	<u>91,434</u>
Receipts Over (Under)				
Expenditures and Transfers	30,586	58,666		
Unencumbered Cash, Beginning	520	31,106		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>31,106</u>	<u>89,772</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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 5,259	3,322	2,500	822
Operating Transfers				
Transfer from General Fund	2,555	6,300	15,000	(8,700)
Transfer from Supplemental General Fund	20,181	6,932	15,000	(8,068)
Total Operating Transfers	22,736	13,232	30,000	(16,768)
Total Cash Receipts	27,995	16,554	32,500	(15,946)
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	5,272	627	20,000	19,373
Other Professional Services	23,168		8,000	8,000
Other Purchased Services			4,500	4,500
Other				
Total Expenditures and Transfers	28,440	627	32,500	31,873
Receipts Over (Under)				
Expenditures and Transfers	(445)	15,927		
Unencumbered Cash, Beginning	445			
Unencumbered Cash, Ending		15,927		

Unified School District No. 101
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
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		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Instruction				
Other Employee Benefits			8,443	8,443
Total Expenditures and Transfers			<u>8,443</u>	<u>8,443</u>
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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Federal Sources				
Federal Financial Assistance	\$ 3,900			
Operating Transfers				
Transfer from General Fund	974,564	1,120,175	888,477	231,698
Transfer from Supplemental General Fund	67,827	25,000	127,096	(102,096)
Total Operating Transfers	1,042,391	1,145,175	1,015,573	129,602
Total Cash Receipts	1,046,291	1,145,175	1,015,573	129,602
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	328,110	352,258	332,553	(19,705)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	587,569	650,045	640,100	(9,945)
Total Instruction	915,679	1,002,303	972,653	(29,650)
Vehicle Operation Services				
Other Sources of Student Transportation Services	350		4,000	4,000
Insurance			2,000	2,000
Motor Fuel	12,745	9,916	18,000	8,084
Equipment		9,450		(9,450)
Total Vehicle Operation Services	13,095	19,366	24,000	4,634
Monitoring Services				
Non-Certified Salaries	29,501	16,932	35,000	18,068
Group Insurance			5,000	5,000
Social Security	2,220	2,856	2,500	(356)
Other Employee Benefits	636	336	100	(236)
Insurance	1,300	375		(375)
Other Miscellaneous Purchased Services	723	310		(310)
Supplies and Materials		275		(275)
Other			1,000	1,000
Total Monitoring Services	34,380	21,084	43,600	22,516
Vehicle Servicing/Maintenance				
Other			2,500	2,500
Total Expenditures and Transfers	963,154	1,042,753	1,042,753	
Receipts Over (Under)				
Expenditures and Transfers	83,137	102,422		
Unencumbered Cash, Beginning	8,293	91,430		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	91,430	193,852		

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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 5,115	500		500
Revenue from State Sources				
CTE Transportation State Aid	3,465	2,305	3,480	(1,175)
Revenue from Federal Sources				
Federal Financial Assistance	1,772	6,053		6,053
Operating Transfers				
Transfer from General Fund	62,183	97,000	60,000	37,000
Transfer from Supplemental General Fund	4,000	55,019	20,000	35,019
Total Operating Transfers	66,183	152,019	80,000	72,019
Total Cash Receipts	76,535	160,877	83,480	77,397
Expenditures and Transfers				
Instruction				
Certified Salaries	68,099	71,007	66,000	(5,007)
Social Security	6,898	10,245	7,000	(3,245)
Other Employee Benefits	1,115	1,010	2,000	990
Other Miscellaneous Purchased Services			2,000	2,000
General Supplies and Materials			5,000	5,000
Audio Visual and Software			1,417	1,417
Property (Equipment & Furnishings)			3,000	3,000
Total Instruction	76,112	82,262	86,417	4,155
Operations and Maintenance				
Supplies and Materials	1,118	468		(468)
Other	175	3,687		(3,687)
Total Operations and Maintenance	1,293	4,155		(4,155)
Budget Credit Adjustment			6,053	6,053
Total Expenditures and Transfers	77,405	86,417	92,470	6,053
Receipts Over (Under)				
Expenditures and Transfers	(870)	74,460		
Unencumbered Cash, Beginning	1,142	272		
Unencumbered Cash, Ending	272	74,732		

Unified School District No. 101
Gifts and 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		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 5,000	
Donations		6,757
Total Revenue from Local Sources	5,000	6,757
Revenue from State Sources		
Kansas Safe and Secure Schools		9,809
TANF Funds		77,500
Total Revenue from State Sources		87,309
Total Cash Receipts	5,000	94,066
Expenditures and Transfers		
Instruction		
Certified Salaries		43,948
Non-Certified Salaries		17,526
Group Insurance		18,817
Social Security		4,266
Other Employee Benefits		663
General Supplies and Materials		9,716
Other		3,757
Total Expenditures and Transfers		98,693
Receipts Over (Under)		
Expenditures and Transfers	5,000	(4,627)
Unencumbered Cash, Beginning		5,000
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	5,000	373

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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 378,166	307,370	499,482	(192,112)
Total Cash Receipts	<u>378,166</u>	<u>307,370</u>	<u>499,482</u>	<u>(192,112)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>264,716</u>	<u>215,159</u>	<u>303,482</u>	<u>88,323</u>
Support Services - Students				
Other Employee Benefits	<u>13,992</u>	<u>11,373</u>	<u>25,000</u>	<u>13,627</u>
Support Services - Instr. Staff				
Other Employee Benefits	<u>10,589</u>	<u>8,606</u>	<u>20,000</u>	<u>11,394</u>
General Administration				
Other Employee Benefits	<u>13,992</u>	<u>11,373</u>	<u>23,000</u>	<u>11,627</u>
School Administration				
Other Employee Benefits	<u>25,337</u>	<u>20,594</u>	<u>40,000</u>	<u>19,406</u>
Support Services - Business				
Other Employee Benefits	<u>20,043</u>	<u>16,291</u>	<u>35,000</u>	<u>18,709</u>
Student Transportation				
Other Employee Benefits	<u>17,774</u>	<u>14,446</u>	<u>25,000</u>	<u>10,554</u>
Food Service Operations				
Other Employee Benefits	<u>11,723</u>	<u>9,528</u>	<u>28,000</u>	<u>18,472</u>
Total Expenditures and Transfers	<u>378,166</u>	<u>307,370</u>	<u>499,482</u>	<u>192,112</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, 2019

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

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

Unified School District No. 101
Textbook Rental 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		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 6,029	4,855
Textbook Sales and Rentals	<u>7,650</u>	<u>7,536</u>
Total Cash Receipts	<u>13,679</u>	<u>12,391</u>
Expenditures and Transfers		
Instruction		
Textbooks	<u>4,135</u>	<u>4,788</u>
Total Expenditures and Transfers	<u>4,135</u>	<u>4,788</u>
Receipts Over (Under)		
Expenditures and Transfers	9,544	7,603
Unencumbered Cash, Beginning	<u>31,634</u>	<u>41,178</u>
Unencumbered Cash, Ending	<u><u>41,178</u></u>	<u><u>48,781</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, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 99,331	94,452
Total Cash Receipts	<u>99,331</u>	<u>94,452</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	68,357	28,843
Non-Certified Salaries	10,263	29,918
Social Security	3,386	3,272
Other Employee Benefits	106	39
Other Purchased Services		2,898
Out-of-District Travel	4,010	3,778
Other Miscellaneous Purchased Services	3,150	
General Supplies and Materials	3,274	4,720
Equipment	19,901	9,273
Other	<u>2,410</u>	<u>3,267</u>
Total Instruction	<u>114,857</u>	<u>86,008</u>
Vehicle Operation Services		
Non-Certified Salaries	6,895	6,376
Motor Fuel	<u>3,782</u>	<u>2,051</u>
Total Vehicle Operation Services	<u>10,677</u>	<u>8,427</u>
Total Expenditures and Transfers	<u>125,534</u>	<u>94,435</u>
Receipts Over (Under)		
Expenditures and Transfers	(26,203)	17
Unencumbered Cash, Beginning	26,203	
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u>17</u></u>

Unified School District No. 101
REAP Grant 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		
Revenue from Federal Sources		
Federal Financial Assistance	\$	16,592
Total Cash Receipts		16,592
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	14,260	14,190
Equipment		5,615
Total Expenditures and Transfers	14,260	19,805
Receipts Over (Under)		
Expenditures and Transfers	(14,260)	(3,213)
Unencumbered Cash, Beginning	17,473	3,213
Unencumbered Cash, Ending	3,213	

Unified School District No. 101
Special Mini-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		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 190	
Total Cash Receipts	<u>190</u>	
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>10,007</u>	
Total Expenditures and Transfers	<u>10,007</u>	
Receipts Over (Under)		
Expenditures and Transfers	(9,817)	
Unencumbered Cash, Beginning	<u>35,944</u>	<u>26,127</u>
Unencumbered Cash, Ending	<u>26,127</u>	<u>26,127</u>

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, 2019

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

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

Unified School District No. 101
Title I 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		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 161,263	159,631
Total Cash Receipts	<u>161,263</u>	<u>159,631</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	81,811	121,506
Non-Certified Salaries	36,025	25,207
Group Insurance	31,746	
Social Security	11,118	12,747
Other Employee Benefits	231	150
General Supplies and Materials		21
Other	<u>332</u>	
Total Expenditures and Transfers	<u>161,263</u>	<u>159,631</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 101
Title II 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		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 32,293	33,543
Total Cash Receipts	<u>32,293</u>	<u>33,543</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	22,609	
Social Security	1,133	
Other Employee Benefits	39	
Purchased Professional and Technical Services	<u>8,512</u>	<u>25,157</u>
Total Expenditures and Transfers	<u>32,293</u>	<u>25,157</u>
Receipts Over (Under)		
Expenditures and Transfers		8,386
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	<u> </u>	<u>8,386</u>

Unified School District No. 101
Title IV-A 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		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 4,534	16,804
Total Cash Receipts	<u>4,534</u>	<u>16,804</u>
Expenditures and Transfers		
Instruction		
Certified Salaries		13,443
Other	<u>4,534</u>	
Total Expenditures and Transfers	<u>4,534</u>	<u>13,443</u>
Receipts Over (Under)		
Expenditures and Transfers		3,361
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u>3,361</u></u>

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, 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		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	8,443	8,443
Unencumbered Cash, Ending	8,443	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, 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		
Other	8,574	580
Total Expenditures and Transfers	8,574	580
Receipts Over (Under)		
Expenditures and Transfers	(8,574)	(580)
Unencumbered Cash, Beginning	9,225	651
Unencumbered Cash, Ending	651	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, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 747,476	679,055	649,569	29,486
Delinquent Taxes	20,865	67	19,119	(19,052)
Total Revenue from Local Sources	<u>768,341</u>	<u>679,122</u>	<u>668,688</u>	<u>10,434</u>
Revenue from County Sources				
Motor Vehicle Tax	89,496	125,625	100,433	25,192
Recreational Vehicle Tax	1,205	1,981	1,279	702
Commercial Vehicle Tax	6,175	4,957	4,038	919
Total Revenue from County Sources	<u>96,876</u>	<u>132,563</u>	<u>105,750</u>	<u>26,813</u>
Revenue from State Sources				
General State Aid	555,624	610,790	616,267	(5,477)
Total Cash Receipts	<u>1,420,841</u>	<u>1,422,475</u>	<u>1,390,705</u>	<u>31,770</u>
Expenditures and Transfers				
Debt Service				
Redemption of Principal	570,000	590,000	590,000	
Interest (Coupons)	854,678	830,443	830,443	
Total Expenditures and Transfers	<u>1,424,678</u>	<u>1,420,443</u>	<u>1,420,443</u>	
Receipts Over (Under)				
Expenditures and Transfers	(3,837)	2,032		
Unencumbered Cash, Beginning	1,410,123	1,406,286		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>1,406,286</u>	<u>1,408,318</u>		

Unified School District No. 101
 Erie, Kansas
 Agency Funds
 Schedule of Receipts and Disbursements
 Regulatory Basis
For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Band	\$ 20	50	-	70
Fund Factory	1,122	-	992	130
Fundraising	15,097	13,713	14,488	14,322
Library	652	1,580	2,010	222
Pre-K Noodle	7,423	-	-	7,423
Sp Needs	1,724	20	283	1,461
Student Activity	281	2,048	1,927	402
Tank Conndection	300	500	516	284
Youth Friends	33	-	-	33
Galesburg:				
Band	221	-	-	221
Cheerleaders	321	315	483	153
Stuco	981	-	-	981
Student Activity	120	1,599	1,615	104
Student Fund	76	500	510	66
Student Fundraisers	747	8,371	6,197	2,921
High School:				
Art Club	1,534	7,198	7,565	1,167
Art Fees	881	840	387	1,334
Auto Tech	-	865	676	189
Band	642	840	184	1,298
Baseball	889	400	330	959
Boys Basketball	450	3,040	2,602	888
Chess	636	-	-	636
Class of 18	1,578	-	-	1,578
Class of 19	5,625	-	5,518	107
Class of 2020	1,218	9,015	9,581	652
Class of 2021	-	12,082	2,248	9,834
Class of 2022	-	1,135	-	1,135
Cross Country	77	-	-	77
Diversity Club	814	-	31	783
Drama	1,949	1,048	2,960	37
EHS Auto Tech	3,053	4,364	496	6,921
FBLA	397	4,887	3,953	1,331
FCA	951	-	75	876
FCCLA	1,855	605	672	1,788
FFA	24,161	57,685	35,830	46,016
Fishing U	509	-	-	509
Forensicss	216	-	-	216
Girls Basketball	577	2,719	2,464	832
Golf	901	1,040	827	1,114
Green Team	34	-	-	34
Industrial Arts	-	2,665	-	2,665
Kays	22	6,877	5,948	951
Leadership	857	5,949	4,524	2,282
Library	336	15	-	351
NHS	177	550	464	263
Pep Club HS	633	1,508	1,051	1,090
PLP	343	100	85	358
Powerlifting	1,060	-	-	1,060
Renaissance	1,406	-	168	1,238
SADD	416	-	-	416
Scholar Bowl	539	-	-	539
Science Club	2,113	-	-	2,113
Skills USA	440	-	-	440
Softball	251	1,292	1,414	129
Special Needs	2,588	-	45	2,543
Special Olympic	718	1,925	1,413	1,230
Stuco	415	622	660	377
Student Activity	30,551	15,361	16,561	29,351
Target Clay	669	2,885	2,776	778
Track	472	3,017	3,237	252
Volleyball	746	35	-	781
Wild	1,170	6,244	5,308	2,106
Wrestling	-	1,933	1,666	267
Yellow Ribbon	24	-	-	24
Other Agency Funds:				
Payroll Clearing	217,657	1,957,987	1,988,325	187,319
Total Agency Funds	341,668	2,145,424	2,139,065	348,027

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, 2019

<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	\$ 11,125	12,143	9,192	14,076	-	14,076
Concessions	3,508	5,641	4,005	5,144		5,144
High School:						
Athletics	16,417	23,315	24,256	15,476	-	15,476
Concessions	234	0	0	234	-	234
Subtotal Gate Receipts	31,284	41,099	37,453	34,930	-	34,930
<u>Special Projects:</u>						
Elementary:						
Annual	3,496	2,127	2,692	2,931	-	2,931
Greenhouse	2,719	1,479	1,068	3,130	-	3,130
Sales Tax	8	1,172	1,141	39	-	39
Galesburg:						
Clearinghouse	(688)	688	-	-	-	-
Print Shop	-	310	100	210	-	210
Sales Tax	-	860	860	-	-	-
High School:						
Annual	6,375	10,383	7,584	9,174	-	9,174
Athletic Equipment	6,750	-	2,806	3,944		3,944
Sales Tax	11	4,883	4,888	6	-	6
Voc Ag	-	565	111	454	-	454
Subtotal Special Projects	18,671	22,467	21,250	19,888	-	19,888
Total District Activity Funds	49,955	63,566	58,703	54,818	-	54,818