UNIFIED SCHOOL DISTRICT NO. 101
Erie, Kansas

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

For the Year Ended June 30, 2022

Unified School District No. 101
Erie, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 101, Erie, Kansas, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District, as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 101, Erie, Kansas, as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated March 10, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2022 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 27, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
January 27, 2023

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Unified School District No. 101
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$	4,551,711	4,551,711			
Supplemental General	213,661	1,436,607	1,416,369	233,899	18,057	251,956
Special Purpose:						
Pre-School Aged At-Risk	2,167	15,000	7,402	9,765		9,765
At Risk K-12	226,962	599,603	519,603	306,962		306,962
Bilingual Education		1,981	1,981			
Virtual Education						
Capital Outlay	723,742	868,965	124,572	1,468,135	26,629	1,494,764
Driver Training	11,066	10,126	2,265	18,927		18,927
Food Service	147,811	382,536	362,350	167,997	261	168,258
Professional Development	73,100		5,214	67,886		67,886
Special Education	774,765	1,048,236	966,293	856,708		856,708
Career and Postsecondary Education	235,691	174,808	174,472	236,027		236,027
Gifts and Grants	194,648	85,937	73,361	207,224	1,627	208,851
KPERS Special Retirement Contribution		445,100	445,100			
Contingency Reserve	658,684	100,000		758,684		758,684
Textbook Rental	20,317	21,164	1,519	39,962		39,962
Elementary/Secondary School Emergency Relief	(479,510)	668,340	459,588	(270,758)	5,807	(264,951)
EMINTS Program		60,526	62,675	(2,149)		(2,149)
21st Century Community Learning Centers	(24,865)	74,419	101,051	(51,497)	10,322	(41,175)
REAP Grant		5,560	8,638	(3,078)		(3,078)
Special Mini-Grants	26,127			26,127		26,127
Rural and Low Income School Grant			20,264	(20,264)		(20,264)
Title I	(39,485)	241,518	202,033			
CLIA Grant		50,054	110,428	(60,374)	915	(59,459)
Title II	(7,505)	14,161	53,521	(46,865)		(46,865)
Title IV-A	(4,083)	22,815	18,732			
EHS Animal Science Facility	61,989	5,700		67,689		67,689
Safe and Supportive Schools Grant	71			71		71
Gate Receipts	29,809	36,680	33,550	32,939		32,939
Special Projects	13,888	19,004	14,747	18,145		18,145
Bond and Interest:						
Bond and Interest	1,406,617	1,212,480	1,311,855	1,307,242		1,307,242
Trusts:						
Health Insurance Reserve	77,777	471,852	343,859	205,770		205,770
Total Primary Government (1)	4,343,444	12,624,883	11,393,153	5,575,174	63,618	5,638,792

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

Unified School District No. 101
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:						
Demand Deposits						5,725,850
Due from State of Kansas						189,444
Petty Cash Advance						3,000
Less: Agency Funds						(279,502)
Total Primary Government (1)						5,638,792

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

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

Reporting Entity

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

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Audit and Accounting Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2022:

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

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

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

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

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

Property Taxes

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

Reimbursed Expenses

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

Pension Plan

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

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2022.

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, 2022, 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 $4,450,966 and $1,415,049, respectively. These maximum budgets are based on audited full-time equivalent enrollment.

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

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

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

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

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

Note 2 In-Substance Receipt in Transit

The District received $189,444 subsequent to June 30, 2022 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, 2022. $156,122 of these receipts were for the General Fund and $33,322 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 3 Deposits and Investments

At June 30, 2022, the District had no investments.

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District had no investments at June 30, 2022.

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

At June 30, 2022, the carrying amount of the District's deposits was $5,725,850 and the bank balance was $6,334,333. Of the bank balance, $418,341 was covered by federal depository insurance and the remaining $5,915,992 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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

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.

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

On February 3, 2022, the District issued $4,175,000 in General Obligation Advance Refunding Bonds. The proceeds of this issue were placed into an escrow account and will be used to call and retire $2,515,000 of the outstanding 2009 bonds and $1,155,000 of the outstanding 2010 bonds. These bonds will be called and retired on October 1, 2024 and the escrow agent will pay the interest payments in the interim up to the date of call. As a result of this refunding transaction, the District lowered their payments in future years (through maturity) by $289,301.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2022 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. School Building Bonds 2009	3.50-5.20%	6/01/2009	$ 6,000,000	10/01/2039	$ 3,375,000		2,670,000	705,000	99,114
G.O. School Building Bonds 2010	3.55-5.75%	4/01/2010	6,900,000	10/01/1939	2,075,000		1,325,000	750,000	67,089
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/2015	8,630,000	10/01/2038	7,630,000		335,000	7,295,000	235,837
G.O. Advance Refunding Bonds 2019	2.60-3.45%	11/01/2019	6,085,000	10/01/2039	6,015,000		50,000	5,965,000	199,815
G.O. Advance Refunding Bonds 2022	0.95-2.80%	2/03/2022	4,175,000	10/01/2035	-	4,175,000		4,175,000	-
Total Contractual Indebtedness					19,095,000	4,175,000	4,380,000	18,890,000	601,855

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

	General Obligation Bonds	
	Principal	Interest
2022-23	$ 820,000	595,320
2023-24	830,000	551,534
2024-25	860,000	520,326
2025-26	890,000	488,831
2026-27	945,000	462,912
2027-28/2031-32	5,075,000	1,946,223
2032-33/2036-37	5,900,000	1,128,599
2037-38/2039-40	3,570,000	188,433
Total	18,890,000	5,882,178

Note 5 Risk Management

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

Partially Self-Funded Health Insurance Plan
In October, 2019, the District formed a partially self-funded health insurance plan to cover all personnel. Under this plan, the District will pay a portion of their premiums into a reserve fund to pay claims up to $40,000 per employee per year. A separate health insurance policy was purchased to cover claims in excess of that amount. No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of June 30, 2022 is not available, but these amounts are not believed to be material to the financial statements, taken as a whole.

Note 6 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At Risk Fund	K.S.A. 72-5167	$ 15,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	419,773
General Fund	Capital Outlay Fund	K.S.A. 72-5167	428,985
General Fund	Food Service Fund	K.S.A. 72-5167	6,424
General Fund	Special Education Fund	K.S.A. 72-5167	687,821
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	100,000
General Fund	Health Insurance Reserve	Home Rule	100,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,981
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	179,830
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	360,415
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	167,483

Note 7 Other Long-Term Obligations from Operations

Compensated Absences.

Employees may accrue 13 days of sick leave each year up to a maximum accrual of 75 days of sick leave. Days accumulated in excess of 75 at the end of a year are paid to the employee at year end. At retirement, the District pays $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.

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 14.83% and 13.33% , respectively, for the fiscal year ended June 30, 2022.

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

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 Legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $445,100 from the State of Kansas for the year ended June 30, 2022.

Net Pension Liability. At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $3,625,767. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2022, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 270,758
EMINTS Program Fund	2,149
21st Century Community Learning Centers Fund	51,497
REAP Grant Fund	3,078
Rural and Low Income School Grant Fund	20,264
CLIA Grant Fund	60,374
Title II Fund	46,865

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2022-23 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Note 9 Subsequent Events

The District has evaluated subsequent events through January 27, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 101
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	$ 5,096,244	(645,278)	100,745	4,551,711	4,551,711	
Supplemental General	1,564,345	(149,296)	1,320	1,416,369	1,416,369	
Special Purpose:						
Pre-School Aged At-Risk	22,167			22,167	7,402	(14,765)
At Risk K-12	1,354,562			1,354,562	519,603	(834,959)
Bilingual Education	6,895			6,895	1,981	(4,914)
Virtual Education	40,000			40,000		(40,000)
Capital Outlay	1,395,928			1,395,928	124,572	(1,271,356)
Driver Training	11,571			11,571	2,265	(9,306)
Food Service	635,258			635,258	362,350	(272,908)
Professional Development	117,175			117,175	5,214	(111,961)
Special Education	2,155,420			2,155,420	966,293	(1,189,127)
Career and Postsecondary Education	454,929			454,929	174,472	(280,457)
KPERS Special Retirement Contribution	488,690			488,690	445,100	(43,590)
Bond and Interest:						
Bond and Interest	1,399,819			1,399,819	1,311,855	(87,964)
Totals	14,743,003	(794,574)	102,065	14,050,494	9,889,187	(4,161,307)

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 63,810	100,745		100,745
Revenue from State Sources				
General State Aid	3,886,522	3,833,696	3,498,913	334,783
Mineral Production Tax	25	48		48
Special Education Aid	663,384	617,222	952,053	(334,831)
Total Revenue from State Sources	4,549,931	4,450,966	4,450,966	
Total Cash Receipts	4,613,741	4,551,711	4,450,966	100,745
Expenditures and Transfers				
Instruction				
Certified Salaries	1,224,692	1,123,336	1,210,000	(86,664)
Group Insurance	309,417	294,511	310,000	(15,489)
Social Security	95,686	87,601	97,000	(9,399)
Other Employee Benefits	66,875	60,961	68,000	(7,039)
Purchased Professional and Technical Services	325	21,625	500	21,125
In-District Travel	3,186	4,020	4,293	(273)
Audio Visual and Software		3,477		3,477
Other	4,607	1,019	2,500	(1,481)
Total Instruction	1,704,788	1,596,550	1,692,293	(95,743)
Support Services - Students				
Certified Salaries			32,000	(32,000)
Other Employee Benefits	778	994	800	194
Professional-Education Services		210		210
General Supplies and Materials		199		199
Total Support Services - Students	778	1,403	32,800	(31,397)
Support Services - Instr. Staff				
Certified Salaries	64,083	67,933	72,000	(4,067)
Non-Certified Salaries	24,075	32,000	25,000	7,000
Social Security	4,685	4,988		4,988
Other Employee Benefits	701	912	500	412
Total Support Services - Instr. Staff	93,544	105,833	97,500	8,333
General Administration				
Certified Salaries	132,000	132,000	137,000	(5,000)
Non-Certified Salaries			42,000	(42,000)
Other Employee Benefits	1,449	1,899	1,500	399
Insurance	93,716	105,415	100,000	5,415
Other Miscellaneous Purchased Services	1,331	14,828	1,200	13,628
Supplies and Materials	767	1,628	500	1,128
Total General Administration	229,263	255,770	282,200	(26,430)
School Administration				
Certified Salaries	236,300	231,300	236,300	(5,000)
Non-Certified Salaries	88,768	86,242	89,000	(2,758)
Group Insurance	20,610	20,010	21,000	(990)
Social Security	22,394	22,357	22,450	(93)
Other Employee Benefits	1,127	2,194	1,100	1,094
Total School Administration	369,199	362,103	369,850	(7,747)
Support Services - Business				
Non-Certified Salaries	77,053	57,800	40,000	17,800
Group Insurance	26,364	27,564	27,000	564
Social Security	17,343	17,866	15,000	2,866
Total Support Services - Business	120,760	103,230	82,000	21,230

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Operations and Maintenance				
Non-Certified Salaries	$ 158,480	131,159	165,000	(33,841)
Group Insurance	43,633	44,542	45,000	(458)
Social Security	11,978	9,807	11,500	(1,693)
Other Employee Benefits	3,689	2,945	4,000	(1,055)
Total Operations and Maintenance	217,780	188,453	225,500	(37,047)
Vehicle Operation Services				
Non-Certified Salaries	100,874	112,910	101,000	11,910
Group Insurance	19,993	25,457	22,000	3,457
Social Security	7,580	8,775	7,500	1,275
Other Employee Benefits	4,842	3,604	5,000	(1,396)
Total Vehicle Operation Services	133,289	150,746	135,500	15,246
Vehicle Servicing/Maintenance				
Supplies and Materials	14,220	28,751	16,000	12,751
Other Student Transportation Services				
Other		869		869
Community Services Operations				
Community Service Operations	1,200			
Fund Transfers				
Pre-School Aged At-Risk		15,000	20,000	(5,000)
At Risk K-12	180,000	419,773	502,601	(82,828)
Capital Outlay	65,470	428,985		428,985
Virtual Education			40,000	(40,000)
Food Service	22,682	6,424	30,000	(23,576)
Professional Development	20,000		20,000	(20,000)
Special Education	1,290,768	687,821	1,350,000	(662,179)
Career and Postsecondary Education			200,000	(200,000)
Health Insurance Reserve	50,000	100,000		100,000
Contingency Reserve	100,000	100,000		100,000
Total Fund Transfers	1,728,920	1,758,003	2,162,601	(404,598)
Budget Adjustments				
Legal Max Adjustment			(645,278)	645,278
Budget Credit Adjustment			100,745	(100,745)
Total Expenditures and Transfers	4,613,741	4,551,711	4,551,711	
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 626,089	617,710	569,475	48,235
Delinquent Taxes	8,111	30,290	3,150	27,140
Reimbursements	2,934	1,320		1,320
Total Revenue from Local Sources	637,134	649,320	572,625	76,695
Revenue from County Sources				
Motor Vehicle Tax	90,758	81,891	85,578	(3,687)
Recreational Vehicle Tax	1,421	1,344	1,348	(4)
Commercial Vehicle Tax	4,424	3,037	3,928	(891)
Total Revenue from County Sources	96,603	86,272	90,854	(4,582)
Revenue from State Sources				
Supplemental State Aid	740,035	701,015	625,681	75,334
Total Cash Receipts	1,473,772	1,436,607	1,289,160	147,447
Expenditures and Transfers				
Instruction				
Certified Salaries	59,004	48,699	50,000	(1,301)
Other Miscellaneous Purchased Services			5,000	(5,000)
General Supplies and Materials	33,746	36,465	50,000	(13,535)
Textbooks	347	6,668	1,500	5,168
Miscellaneous Supplies	43,337	37,071	50,000	(12,929)
Equipment	3,238	2,084	5,000	(2,916)
Other			20,000	(20,000)
Total Instruction	139,672	130,987	181,500	(50,513)
Support Services - Instr. Staff				
Purchased Professional and Technical Services	59,912	54,350	80,000	(25,650)
Other Purchased Services	36,350	47,550	40,000	7,550
Books and Periodicals	1,632	1,449	500	949
Audio Visual and Software	5,108	3,764	8,000	(4,236)
Miscellaneous Supplies	1,194	2,940	2,000	940
Equipment		55		55
Total Support Services - Instr. Staff	104,196	110,108	130,500	(20,392)
General Administration				
Purchased Professional and Technical Services	13,028	15,727	15,000	727
Communication Services			8,000	(8,000)
Postage	693	1,281		1,281
Telephone	5,243	5,162		5,162
Other Miscellaneous Purchased Services	3,071	4,302	3,000	1,302
Supplies and Materials	7,893	10,447	10,000	447
Total General Administration	29,928	36,919	36,000	919
School Administration				
Postage	1,588	2,106		2,106
Telephone	14,466	12,571	20,000	(7,429)
General Supplies and Materials	17,279	17,997	20,000	(2,003)
Total School Administration	33,333	32,674	40,000	(7,326)

Unified School District No. 101
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Operations and Maintenance				
Non-Certified Salaries	$ 45,000	43,544	50,000	(6,456)
Group Insurance			4,500	(4,500)
Social Security	2,137	2,439	2,200	239
Other Employee Benefits	60	27	100	(73)
Purchased Professional and Technical Services	22		500	(500)
Water/Sewer Services (Non-Energy)	11,464	11,739	20,000	(8,261)
Cleaning Services	12,877	13,527	15,000	(1,473)
Other Equipment Services	1,902	1,408	2,000	(592)
Telephone	843	843		843
Supplies and Materials	3,291	3,183		3,183
General Supplies and Materials			4,000	(4,000)
Heating	24,563	31,037	25,000	6,037
Electricity	170,588	176,525	200,000	(23,475)
Motor Fuel			6,000	(6,000)
Equipment	29,127	38,565	35,000	3,565
Total Operations and Maintenance	301,874	322,837	364,300	(41,463)
Vehicle Operation Services				
Purchased Professional and Technical Services	242	414		414
Insurance	11,606	11,617	25,000	(13,383)
Motor Fuel	22,433	53,345	25,000	28,345
Other	2,252	4,733	5,000	(267)
Total Vehicle Operation Services	36,533	70,109	55,000	15,109
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	642	2,287	500	1,787
Supplies and Materials	697	739	450	289
Total Vehicle Servicing/Maintenance	1,339	3,026	950	2,076
Fund Transfers				
Bilingual Education	2,135	1,981	1,095	886
At Risk K-12	380,000	179,830	625,000	(445,170)
Food Service			60,000	(60,000)
Professional Development			20,000	(20,000)
Special Education	202,068	360,415	30,000	330,415
Career and Postsecondary Education	195,000	167,483	20,000	147,483
Total Fund Transfers	779,203	709,709	756,095	(46,386)
Budget Adjustments				
Legal Max Adjustment			(149,296)	149,296
Budget Credit Adjustment			1,320	(1,320)
Total Expenditures and Transfers	1,426,078	1,416,369	1,416,369	
Receipts Over (Under) Expenditures and Transfers	47,694	20,238		
Unencumbered Cash, Beginning	165,967	213,661		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	213,661	233,899		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$	15,000	20,000	(5,000)
Total Cash Receipts		15,000	20,000	(5,000)
Expenditures and Transfers				
Instruction				
Certified Salaries	5,253	5,353	19,367	(14,014)
Non-Certified Salaries	1,492	1,525	2,000	(475)
Social Security	508	518	700	(182)
Other Employee Benefits	7	6	100	(94)
Total Expenditures and Transfers	7,260	7,402	22,167	(14,765)
Receipts Over (Under) Expenditures and Transfers	(7,260)	7,598		
Unencumbered Cash, Beginning	9,427	2,167		
Unencumbered Cash, Ending	2,167	9,765		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 180,000	419,773	502,601	(82,828)
Transfer from Supplemental General Fund	380,000	179,830	625,000	(445,170)
Total Cash Receipts	560,000	599,603	1,127,601	(527,998)
Expenditures and Transfers				
Instruction				
Certified Salaries	439,024	445,314	900,000	(454,686)
Non-Certified Salaries	41,618	37,781	200,000	(162,219)
Social Security	34,830	36,074	10,000	26,074
Other Employee Benefits	1,110	434	5,000	(4,566)
Other Miscellaneous Purchased Services			239,562	(239,562)
Total Expenditures and Transfers	516,582	519,603	1,354,562	(834,959)
Receipts Over (Under) Expenditures and Transfers	43,418	80,000		
Unencumbered Cash, Beginning	183,544	226,962		
Unencumbered Cash, Ending	226,962	306,962		

Unified School District No. 101
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$		5,000	(5,000)
Operating Transfers				
Transfer from Supplemental General Fund	2,135	1,981	1,095	886
Total Cash Receipts	2,135	1,981	6,095	(4,114)
Expenditures and Transfers				
Instruction				
Certified Salaries		1,981	6,895	(4,914)
Non-Certified Salaries	3,322			
Total Expenditures and Transfers	3,322	1,981	6,895	(4,914)
Receipts Over (Under) Expenditures and Transfers	(1,187)			
Unencumbered Cash, Beginning	1,187			
Unencumbered Cash, Ending				

Unified School District No. 101
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$		40,000	(40,000)
Total Cash Receipts			40,000	(40,000)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			40,000	(40,000)
Total Expenditures and Transfers			40,000	(40,000)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 248,241	249,946	245,177	4,769
Delinquent Taxes	1,307	6,740	1,278	5,462
Interest on Investments	40,216	14,152		14,152
Other Revenue From Local Sources	96,262	42,372		42,372
Total Revenue from Local Sources	386,026	313,210	246,455	66,755
Revenue from County Sources				
Motor Vehicle Tax	16,799	25,844	22,954	2,890
Recreational Vehicle Tax	270	453	361	92
Commercial Vehicle Tax	857	1,136	1,054	82
Total Revenue from County Sources	17,926	27,433	24,369	3,064
Revenue from State Sources				
General State Aid	97,104	99,337	99,337	
Operating Transfers				
Transfer from General Fund	65,470	428,985		428,985
Total Cash Receipts	566,526	868,965	370,161	498,804
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	19,984	19,905	500,000	(480,095)
Support Services - Instr. Staff				
Property (Equipment & Furnishings)	2,565			
Other	2,061	13,352		13,352
Total Support Services - Instr. Staff	4,626	13,352		13,352
Support Services - Business				
Property (Equipment & Furnishings)			70,928	(70,928)
Operations and Maintenance				
Non-Certified Salaries			120,000	(120,000)
Repairs and Maintenance		37,050		37,050
Property (Equipment & Furnishings)		545		545
Total Operations and Maintenance		37,595	120,000	(82,405)
Student Transportation				
Property (Equipment & Furnishings)			250,000	(250,000)
Vehicle Operation Services				
Property (Equipment & Furnishings)	166,174			
Facilities Acquisition/Construction				
Architectural Services			75,000	(75,000)
Land and Improvement		14,500		14,500
Site Improvements			100,000	(100,000)
Other			30,000	(30,000)
Building Repair and Remodeling	103,964	39,220	250,000	(210,780)
Total Facilities Acquisition/Construction	103,964	53,720	455,000	(401,280)
Total Expenditures and Transfers	294,748	124,572	1,395,928	(1,271,356)
Receipts Over (Under) Expenditures and Transfers	271,778	744,393		
Unencumbered Cash, Beginning	451,964	723,742		
Unencumbered Cash, Ending	723,742	1,468,135		

Unified School District No. 101
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 6,831	2,806		2,806
Revenue from State Sources				
General State Aid		7,320	7,320	
Total Cash Receipts	6,831	10,126	7,320	2,806
Expenditures and Transfers				
Instruction				
Certified Salaries	10,578	1,954	10,000	(8,046)
Social Security	731	150	1,500	(1,350)
Other Employee Benefits	8	11		11
Purchased Professional and Technical Services			71	(71)
Total Instruction	11,317	2,115	11,571	(9,456)
Vehicle Operation/Maintenance				
Motor Fuel		150		150
Other	111			
Total Vehicle Operation/Maintenance	111	150		150
Total Expenditures and Transfers	11,428	2,265	11,571	(9,306)
Receipts Over (Under) Expenditures and Transfers	(4,597)	7,861		
Unencumbered Cash, Beginning	15,663	11,066		
Unencumbered Cash, Ending	11,066	18,927		

Unified School District No. 101
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 13,138	11,844		11,844
Adults and Non-Reimbursable Programs	6,552	3,418	12,795	(9,377)
Other Revenue From Local Sources		18,983		18,983
Total Revenue from Local Sources	19,690	34,245	12,795	21,450
Revenue from State Sources				
General State Aid	3,375	2,313	2,225	88
Revenue from Federal Sources				
Federal Financial Assistance	413,624	332,992	369,849	(36,857)
Other Federal Financial Assistance	11,094	6,562		6,562
Total Revenue from Federal Sources	424,718	339,554	369,849	(30,295)
Operating Transfers				
Transfer from General Fund	22,682	6,424	30,000	(23,576)
Transfer from Supplemental General Fund			60,000	(60,000)
Total Operating Transfers	22,682	6,424	90,000	(83,576)
Total Cash Receipts	470,465	382,536	474,869	(92,333)
Expenditures and Transfers				
Operations and Maintenance				
Non-Certified Salaries			10,000	(10,000)
Water/Sewer Services (Non-Energy)			500	(500)
Supplies and Materials			20,000	(20,000)
Heating			5,000	(5,000)
Electricity			5,000	(5,000)
Property (Equipment & Furnishings)			50,000	(50,000)
Total Operations and Maintenance			90,500	(90,500)
Food Service Operations				
Non-Certified Salaries		14,549	25,000	(10,451)
Group Insurance			3,000	(3,000)
Social Security		607	4,000	(3,393)
Worker's Compensation	92	2		2
Other Employee Benefits	161			
Food Service Management	408,968	325,714	420,000	(94,286)
Other Miscellaneous Purchased Services	1,138	1,250		1,250
Food and Milk			92,758	(92,758)
Miscellaneous Supplies	758			
Equipment	19,840	8,802		8,802
Other	1,714	11,426		11,426
Total Food Service Operations	432,671	362,350	544,758	(182,408)
Total Expenditures and Transfers	432,671	362,350	635,258	(272,908)
Receipts Over (Under) Expenditures and Transfers	37,794	20,186		
Unencumbered Cash, Beginning	110,017	147,811		
Unencumbered Cash, Ending	147,811	167,997		

Unified School District No. 101
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 20,000		20,000	(20,000)
Transfer from Supplemental General Fund			20,000	(20,000)
Total Cash Receipts	20,000		40,000	(40,000)
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	5,171	552	8,000	(7,448)
Other Professional Services	1,818	4,312		4,312
General Supplies and Materials	1,843	350		350
Other	417		5,000	(5,000)
Total Support Services - Instr. Staff	9,249	5,214	13,000	(7,786)
Support Services - Business				
Purchased Professional and Technical Services			30,000	(30,000)
Other Purchased Services			34,175	(34,175)
Supplies and Materials			10,000	(10,000)
Other			30,000	(30,000)
Total Support Services - Business			104,175	(104,175)
Total Expenditures and Transfers	9,249	5,214	117,175	(111,961)
Receipts Over (Under) Expenditures and Transfers	10,751	(5,214)		
Unencumbered Cash, Beginning	62,349	73,100		
Unencumbered Cash, Ending	73,100	67,886		

Unified School District No. 101
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
Deaf/Blind Aid	$ 710			
Operating Transfers				
Transfer from General Fund	1,290,768	687,821	1,350,000	(662,179)
Transfer from Supplemental General Fund	202,068	360,415	30,000	330,415
Total Operating Transfers	1,492,836	1,048,236	1,380,000	(331,764)
Total Cash Receipts	1,493,546	1,048,236	1,380,000	(331,764)
Expenditures and Transfers				
Instruction				
Certified Salaries			562,103	(562,103)
LEA Payments to COOP's/Interlocals	346,131	340,864	562,764	(221,900)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	613,392	567,744	952,053	(384,309)
Total Instruction	959,523	908,608	2,076,920	(1,168,312)
Vehicle Operation Services				
Non-Certified Salaries	48,889	37,432	60,000	(22,568)
Social Security	3,608	2,506	5,000	(2,494)
Other Employee Benefits	103	295	500	(205)
Insurance	1,216	1,290	3,000	(1,710)
Other Miscellaneous Purchased Services	67	2,509	1,200	1,309
Supplies and Materials	265	2,065		2,065
Motor Fuel	5,918	10,585	7,000	3,585
Miscellaneous Supplies			800	(800)
Total Vehicle Operation Services	60,066	56,682	77,500	(20,818)
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	424	1,003	1,000	3
Total Expenditures and Transfers	1,020,013	966,293	2,155,420	(1,189,127)
Receipts Over (Under) Expenditures and Transfers	473,533	81,943		
Unencumbered Cash, Beginning	301,232	774,765		
Unencumbered Cash, Ending	774,765	856,708		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 4,335	7,325		7,325
Operating Transfers				
Transfer from General Fund			200,000	(200,000)
Transfer from Supplemental General Fund	195,000	167,483	20,000	147,483
Total Operating Transfers	195,000	167,483	220,000	(52,517)
Total Cash Receipts	199,335	174,808	220,000	(45,192)
Expenditures and Transfers				
Instruction				
Certified Salaries	152,499	153,648	200,000	(46,352)
Non-Certified Salaries			177,929	(177,929)
Social Security	11,420	11,514	50,000	(38,486)
Other Employee Benefits	832	1,237	2,000	(763)
General Supplies and Materials	108	3,108	10,000	(6,892)
Textbooks	1,144		5,000	(5,000)
Property (Equipment & Furnishings)			10,000	(10,000)
Equipment	3,192	4,965		4,965
Total Instruction	169,195	174,472	454,929	(280,457)
Operations and Maintenance				
Other	90			
Total Expenditures and Transfers	169,285	174,472	454,929	(280,457)
Receipts Over (Under) Expenditures and Transfers	30,050	336		
Unencumbered Cash, Beginning	205,641	235,691		
Unencumbered Cash, Ending	235,691	236,027		

Unified School District No. 101
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 24,000	18,415
Revenue from State Sources		
Kansas CIF Pre-K Pilot Program	33,750	33,750
Revenue from Federal Sources		
TANF Funds	23,857	33,772
Total Cash Receipts	81,607	85,937
Expenditures and Transfers		
Instruction		
Certified Salaries	47,280	48,179
Non-Certified Salaries	12,414	12,417
Social Security	4,557	4,561
Other Employee Benefits	128	56
General Supplies and Materials	30,984	6,585
Other	1,788	1,563
Total Expenditures and Transfers	97,151	73,361
Receipts Over (Under) Expenditures and Transfers	(15,544)	12,576
Unencumbered Cash, Beginning	210,192	194,648
Unencumbered Cash, Ending	194,648	207,224

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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 411,354	445,100	488,690	(43,590)
Total Cash Receipts	411,354	445,100	488,690	(43,590)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	280,486	309,843	320,000	(10,157)
Support Services - Students				
Other Employee Benefits	3,796	4,681	10,000	(5,319)
Support Services - Instr. Staff				
Other Employee Benefits	11,044	11,970	14,000	(2,030)
General Administration				
Other Employee Benefits	22,212	24,082	25,000	(918)
School Administration				
Other Employee Benefits	41,657	44,492	50,000	(5,508)
Support Services - Business				
Other Employee Benefits	8,848	5,348	10,000	(4,652)
Operations and Maintenance				
Other Employee Benefits	21,759	25,225	30,000	(4,775)
Student Transportation				
Other Employee Benefits	18,372	19,205	22,000	(2,795)
Food Service Operations				
Other Employee Benefits	3,180	254	7,690	(7,436)
Total Expenditures and Transfers	411,354	445,100	488,690	(43,590)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Operating Transfers			
Transfer from General Fund	$	100,000	100,000
Total Cash Receipts		100,000	100,000
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		100,000	100,000
Unencumbered Cash, Beginning		558,684	658,684
Unencumbered Cash, Ending		658,684	758,684

Unified School District No. 101
Textbook Rental Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Rental Fees and Books	$	16,466	21,164
Total Cash Receipts		16,466	21,164
Expenditures and Transfers			
Instruction			
Textbooks		13,644	1,519
Total Expenditures and Transfers		13,644	1,519
Receipts Over (Under) Expenditures and Transfers		2,822	19,645
Unencumbered Cash, Beginning		17,495	20,317
Unencumbered Cash, Ending		20,317	39,962

Unified School District No. 101
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 106,914	668,340
Total Cash Receipts	106,914	668,340
Expenditures and Transfers		
Instruction		
Certified Salaries	8,335	156,481
Non-Certified Salaries	9,677	95,307
Social Security	318	18,998
Other Employee Benefits	18	246
Purchased Professional and Technical Services		88,973
Other Miscellaneous Purchased Services	19,434	
Audio Visual and Software	23,327	859
Property (Equipment & Furnishings)		30,117
Total Instruction	61,109	390,981
Support Services - Instr. Staff		
Other Miscellaneous Purchased Services	21,629	8,537
Operations and Maintenance		
Repairs and Maintenance	469,388	29,548
Supplies and Materials		21,278
General Supplies and Materials	20,783	4,231
Miscellaneous Supplies	664	
Property (Equipment & Furnishings)		5,013
Total Operations and Maintenance	490,835	60,070
Vehicle Operation Services		
Motor Fuel	107	
Total Expenditures and Transfers	573,680	459,588
Receipts Over (Under) Expenditures and Transfers	(466,766)	208,752
Unencumbered Cash, Beginning	(12,744)	(479,510)
Unencumbered Cash, Ending	(479,510)	(270,758)

Unified School District No. 101
SPARK Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	26,463	
Total Cash Receipts		26,463	
Expenditures and Transfers			
Instruction			
Audio Visual and Software		787	
Operations and Maintenance			
Supplies and Materials		24,917	
Total Expenditures and Transfers		25,704	
Receipts Over (Under) Expenditures and Transfers		759	
Unencumbered Cash, Beginning		(759)	
Unencumbered Cash, Ending			

Unified School District No. 101
EMINTS Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	60,526
Total Cash Receipts		60,526
Expenditures and Transfers		
Instruction		
Audio Visual and Software		62,675
Total Expenditures and Transfers		62,675
Receipts Over (Under) Expenditures and Transfers		(2,149)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(2,149)

Unified School District No. 101
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 50,998	74,419
Total Cash Receipts	50,998	74,419
Expenditures and Transfers		
Instruction		
Certified Salaries	43,725	45,634
Non-Certified Salaries	2,113	5,154
Social Security	3,131	2,855
Other Employee Benefits	96	38
Other Purchased Services	2,898	3,000
Out-of-District Travel		2,852
Other Miscellaneous Purchased Services		2,799
General Supplies and Materials	3,242	2,630
Motor Fuel	13,668	12,161
Equipment	9,922	9,749
Other	289	1,359
Total Instruction	79,084	88,231
Vehicle Operation Services		
Non-Certified Salaries	11,260	12,820
Total Expenditures and Transfers	90,344	101,051
Receipts Over (Under)		
Expenditures and Transfers	(39,346)	(26,632)
Unencumbered Cash, Beginning	14,481	(24,865)
Unencumbered Cash, Ending	(24,865)	(51,497)

Unified School District No. 101
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 5,919	5,560
Total Cash Receipts	5,919	5,560
Expenditures and Transfers		
Instruction		
Equipment	5,919	8,638
Total Expenditures and Transfers	5,919	8,638
Receipts Over (Under) Expenditures and Transfers		(3,078)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(3,078)

Unified School District No. 101
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		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, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
Instruction		
Certified Salaries	3,879	13,064
Group Insurance		7,200
Total Expenditures and Transfers	3,879	20,264
Receipts Over (Under) Expenditures and Transfers	(3,879)	(20,264)
Unencumbered Cash, Beginning	3,879	
Unencumbered Cash, Ending		(20,264)

Unified School District No. 101
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 113,826	241,518
Total Cash Receipts	113,826	241,518
Expenditures and Transfers		
Instruction		
Certified Salaries	95,349	112,014
Non-Certified Salaries	60,832	67,829
Group Insurance		6,393
Social Security	8,457	15,584
Other Employee Benefits	242	152
General Supplies and Materials		61
Total Expenditures and Transfers	164,880	202,033
Receipts Over (Under) Expenditures and Transfers	(51,054)	39,485
Unencumbered Cash, Beginning	11,569	(39,485)
Unencumbered Cash, Ending	(39,485)	

Unified School District No. 101
CLIA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	50,054
Total Cash Receipts		50,054
Expenditures and Transfers		
Support Services - Students		
Certified Salaries		84,192
Group Insurance		4,100
Social Security		4,916
Other Employee Benefits		32
Supplies and Materials		3,353
Audio Visual and Software		9,573
Property (Equipment & Furnishings)		3,074
Other		1,188
Total Expenditures and Transfers		110,428
Receipts Over (Under) Expenditures and Transfers		(60,374)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(60,374)

Unified School District No. 101
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 11,156	14,161
Total Cash Receipts	11,156	14,161
Expenditures and Transfers		
Instruction		
Certified Salaries		36,256
Purchased Professional and Technical Services	18,795	17,265
Total Expenditures and Transfers	18,795	53,521
Receipts Over (Under) Expenditures and Transfers	(7,639)	(39,360)
Unencumbered Cash, Beginning	134	(7,505)
Unencumbered Cash, Ending	(7,505)	(46,865)

Unified School District No. 101
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	12,937	22,815
Total Cash Receipts		12,937	22,815
Expenditures and Transfers			
Instruction			
Certified Salaries		18,569	18,732
Total Expenditures and Transfers		18,569	18,732
Receipts Over (Under) Expenditures and Transfers		(5,632)	4,083
Unencumbered Cash, Beginning		1,549	(4,083)
Unencumbered Cash, Ending		(4,083)	

Unified School District No. 101
EHS Animal Science Facility Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

Unified School District No. 101
Safe and Supportive Schools Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

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

Unified School District No. 101
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 710,229	603,989	590,889	13,100
Delinquent Taxes	8,544	32,945	3,580	29,365
Other Revenue From Local Sources	10,382			
Total Revenue from Local Sources	729,155	636,934	594,469	42,465
Revenue from County Sources				
Motor Vehicle Tax	92,301	91,274	94,417	(3,143)
Recreational Vehicle Tax	1,468	1,505	1,488	17
Commercial Vehicle Tax	4,621	3,428	4,335	(907)
Total Revenue from County Sources	98,390	96,207	100,240	(4,033)
Revenue from State Sources				
General State Aid	535,197	479,339	517,932	(38,593)
Total Cash Receipts	1,362,742	1,212,480	1,212,641	(161)
Expenditures and Transfers				
Debt Service				
Redemption of Principal	695,000	710,000	710,000	
Interest (Coupons)	713,413	601,855	689,819	(87,964)
Total Expenditures and Transfers	1,408,413	1,311,855	1,399,819	(87,964)
Receipts Over (Under) Expenditures and Transfers	(45,671)	(99,375)		
Unencumbered Cash, Beginning	1,452,288	1,406,617		
Unencumbered Cash, Ending	1,406,617	1,307,242		

Unified School District No. 101
Health Insurance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	$	360,172	371,852
Operating Transfers			
Transfer from General Fund		50,000	100,000
Total Cash Receipts		410,172	471,852
Expenditures and Transfers			
Instruction			
Other Employee Benefits		336,524	343,859
Total Expenditures and Transfers		336,524	343,859
Receipts Over (Under) Expenditures and Transfers		73,648	127,993
Unencumbered Cash, Beginning		4,129	77,777
Unencumbered Cash, Ending		77,777	205,770

Unified School District No. 101
Erie, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Band	$ 122	-	-	122
Chess	1	-	-	1
Child Care	111	-	-	111
Fund Factory	70	-	-	70
Fundraising	4,840	12,470	11,722	5,588
Library	1,435	251	1,258	428
Pre-K Noodle	4,098	-	-	4,098
Sp Needs	1,277	50	8	1,319
Student Activity	-	2,016	1,510	506
Tank Connection	77	500	252	325
Galesburg:				
Band	256	75	133	198
Band Fundraiser	(20)	31	-	11
Cheerleaders	452	905	725	632
Library	-	1,516	1,496	20
Stuco	1,334	-	335	999
Student Activity	1,728	3,460	4,165	1,023
Student Fund	366	500	187	679
Student Fundraisers	4,380	-	-	4,380
High School:				
Art Club	1,959	2,081	465	3,575
Art Fees	939	847	-	1,786
Band	2,372	-	70	2,302
Baseball	791	1,860	2,350	301
Boys Basketball	1,241	829	891	1,179
Cheer	1,769	4,204	4,664	1,309
Chess	636	-	-	636
Class of 2021	2,463	-	2,463	-
Class of 2022	8,704	717	8,091	1,330
Class of 2023	7,042	-	5,219	1,823
Class of 2024	-	8,792	3,264	5,528
Class of 2025	-	58	-	58
Cross Country	47	405	395	57
Diversity Club	783	-	-	783
Drama	37	-	-	37
EHS Auto Tech	8,152	8,309	8,042	8,419
FBLA	1,054	-	-	1,054
FCA	876	-	-	876
FCCLA	1,514	85	-	1,599
FFA	8,000	55,904	57,446	6,458
Fishing U	509	-	-	509
Football	287	400	280	407
Forensics	216	-	-	216
Girls Basketball	1,487	-	96	1,391
Golf	1,184	1,214	1,251	1,147
Green Team	34	-	-	34
Hosa	-	1,052	50	1,002
Industrial Arts	817	1,964	2,057	724
Kays	3,007	2,973	2,283	3,697
Leadership	814	2,207	2,348	673
Library	391	-	-	391
NHS	795	475	900	370
PBL	660	35	-	695
Powerlifting	1,060	-	198	862
Renaissance	589	-	-	589
Scholar Bowl	486	-	-	486
Scholarship	100	-	-	100
Science Club	2,113	-	-	2,113
Softball	1,661	1,384	851	2,194
Special Needs	2,513	-	-	2,513
Special Olympic	1,487	2,625	1,764	2,348
Stuco	356	-	-	356
Student Activity	24,721	15,072	18,897	20,896
Target Clay	306	2,385	822	1,869
Track	1,366	-	-	1,366
Volleyball	881	2,437	2,476	842
Wild	2,106	-	-	2,106
Wrestling	389	2,219	2,248	360
Yellow Ribbon	440	-	-	440
Other Agency Funds:				
Payroll Clearing	175,367	1,815,800	1,821,981	169,186
Total Agency Funds	295,048	1,958,107	1,973,653	279,502

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, 2022

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Galesburg:						
Athletics	$ 18,007	9,465	7,348	20,124	-	20,124
Concessions	3,100	3,113	2,547	3,666		3,666
High School:						
Athletics	8,702	24,102	23,655	9,149	-	9,149
Concessions	0	0	0	-	-	-
Subtotal Gate Receipts	29,809	36,680	33,550	32,939	-	32,939
Special Projects:						
Elementary:						
Annual	4,405	2,184	2,989	3,600	-	3,600
Greenhouse	5,946	2,492	1,523	6,915	-	6,915
Sales Tax	1,434	361	1,558	237	-	237
Galesburg:						
Print Shop	210	-	-	210	-	210
Sales Tax	160	567	727	-	-	-
High School:						
Annual	1,461	8,784	3,900	6,345	-	6,345
Athletic Equipment	146	-	-	146		146
Sales Tax	30	3,842	3,513	359	-	359
Voc Ag	96	774	537	333	-	333
Subtotal Special Projects	13,888	19,004	14,747	18,145	-	18,145
Total District Activity Funds	43,697	55,684	48,297	51,084	-	51,084

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statements of Unified School District No. 101, Erie, Kansas, (the District) as of and for the year ended June 30, 2022, and have issued our report thereon dated January 27, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Chanute, Kansas
January 27, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 101, Erie, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

Chanute, Kansas
January 27, 2023

Unified School District No. 101
Erie, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

I. Summary of Independent Auditors' Results

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

Internal Control over Financial Reporting:

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

Federal Awards:
Internal control over major programs:

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

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

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

Identification of major programs:

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

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

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

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

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Unified School District No. 101
Erie, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures	Provided to Subrecipients
U.S. Department of Agriculture					
Passed through State Department of Education					
Child Nutrition Cluster:					
School Breakfast Program	DO101	10.553 $	85,141	85,141	0
National School Lunch Program	DO101	10.555	242,936	242,936	0
Summer Food Service Program for Children	DO101	10.559	17,279	17,279	0
Fresh Fruits and Vegetables Program	DO101	10.582	6,562	6,562	0
	Total Child Nutrition Cluster		351,918	351,918	0 (1)
Child Nutrition Discretionary Grants Limited Availability	DO101	10.579	6,005	6,005	0
Pandemic EBT Administrative Grants - COVID-19	DO101	10.649	614	614	0
Total U.S. Department of Agriculture			358,537	358,537	0
U.S. Department of Education					
Passed through Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO101	84.010	241,518	202,033	0
Twenty-first Century Community Learning Centers	DO101	84.287	74,419	101,053	0
Rural Education	DO101	84.358	0	20,264	0
Improving Teacher Quality State Grants	DO101	84.367	14,161	53,521	0
Student Support and Academic Enrichment Program	DO101	84.424	22,815	18,732	0
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - COVID-19	DO101	84.425D	668,340	459,588	0 (1)
Passed through the Curators of the University of Missouri					
Supporting Effective Educator Development Program	U423A180058-20	84.423A	60,526	62,675	0
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	7,325	7,325	0
Rural Education (Direct)		84.358	5,560	8,639	0
Total U.S. Department of Education			1,094,664	933,830	0
U.S. Department of Health and Human Services					
Passed through Kansas Department of Education					
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	DO101	93.079	267	267	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	DO101	93.323	50,054	110,428	0
Temporary Assistance for Needy Families	DO101	93.558	33,772	33,772	0
Total U.S. Department of Health and Human Services			84,093	144,467	0
Total Federal Awards			1,537,294	1,436,834	0

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

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

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

Note B: Indirect Cost Rate

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

Note C: Basis of Presentation

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