UNIFIED SCHOOL DISTRICT NO. 101
Erie, Kansas

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

For the Year Ended June 30, 2024

Unified School District No. 101
Erie, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS

Item	Page Number
Independent Auditor's Report	1-4
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	6-7
Notes to the Financial Statement	8-17
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Funds Only)	19
Schedule 2	
Summary of Receipts and Expenditures - Individually Presented by Fund	
General Fund	20-21
Supplemental General Fund	22-23
Special Purpose Funds:	
Pre-School Aged At-Risk Fund	24
At Risk K-12 Fund	25
Bilingual Education Fund	26
Capital Outlay Fund	27
Driver Training Fund	28
Food Service Fund	29
Professional Development Fund	30
Special Education Fund	31
Career and Postsecondary Education Fund	32
Gifts and Grants Fund	33
KPERS Special Retirement Contribution Fund	34
Contingency Reserve Fund	35
Textbook Rental Fund	36
Elementary and Secondary Schools Emergency Relief Fund	37
EMINTS Program Fund	38
21st Century Community Learning Centers Grant Fund	39
REAP Grant Fund	40
Special Mini-Grants Fund	41
Rural and Low Income Schools Grant Fund	42
Title I Fund	43
Infectious Disease Management Grant Fund	44
CLIA Grant Fund	45
Title II Fund	46
Title IV-A Fund	47
EHS Animal Science Facility Fund	48
Safe and Supportive Schools Grant Fund	49

Unified School District No. 101
Erie, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

TABLE OF CONTENTS

Item		Page Number
	Bond and Interest Funds:	
	Bond and Interest Fund	50
	Trust Funds:	
	Health Insurance Reserve Fund	51
Schedule 3		
	Schedule of Receipts and Disbursements - Agency Funds	52
Schedule 4		
	Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	53
APPENDIX A		
	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	54-55
	Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	56-58
	Schedule of Findings and Questioned Costs	59
	Schedule of Expenditures of Federal Awards	61

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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, 2024, 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued our report thereon dated December 19, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the 2023 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 28, 2025, 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 28, 2025

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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, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$	4,713,855	4,713,855		179,031	179,031
Supplemental General	218,741	1,466,548	1,518,778	166,511	34,920	201,431
Special Purpose:						
Pre-School Aged At-Risk	27,996	10,000	6,381	31,615		31,615
At Risk K-12	603,605	892,923	1,046,216	450,312		450,312
Bilingual Education	410	1,215	1,215	410		410
Capital Outlay	1,913,313	1,236,746	591,255	2,558,804	311,887	2,870,691
Driver Training	17,792	7,410	5,138	20,064		20,064
Food Service	176,952	321,076	357,557	140,471	15,199	155,670
Professional Development	50,743	3,031	27,072	26,702	49	26,751
Special Education	834,516	879,857	810,076	904,297	1,712	906,009
Career and Postsecondary Education	182,301	171,321	160,165	193,457	1,011	194,468
Gifts and Grants	186,370	83,214	70,206	199,378	2,607	201,985
KPERS Special Retirement Contribution		464,347	464,347			
Contingency Reserve	758,684			758,684		758,684
Textbook Rental	46,353	20,976	17,283	50,046	5,006	55,052
Elementary/Secondary School Emergency Relief	(101,085)	475,376	483,484	(109,193)		(109,193)
EMINTS Program	(6,789)	11,174		4,385		4,385
REAP Grant	6			6		6
Special Mini-Grants	26,127			26,127		26,127
Rural and Low Income School Grant	(21,706)	21,706	22,300	(22,300)		(22,300)
Title I	(20,156)	135,674	168,290	(52,772)		(52,772)
Infectious Disease Management Grant		81,540	125,413	(43,873)	717	(43,156)
CLIA Grant	(95,533)	101,553	149	5,871		5,871
Title II	(4,630)	37,367	37,084	(4,347)	2,633	(1,714)
Title IV-A	(5,641)	18,873	18,379	(5,147)		(5,147)
EHS Animal Science Facility	67,689	5,000		72,689		72,689
Safe and Supportive Schools Grant	71			71		71
Gate Receipts	34,484	53,041	53,385	34,140		34,140
Special Projects	20,084	17,954	16,860	21,178		21,178
Bond and Interest:						
Bond and Interest	1,265,143	1,455,519	1,381,534	1,339,128		1,339,128
Trusts:						
Health Insurance Reserve	329,773	287,752	300,607	316,918		316,918
Total Primary Government (1)	6,505,613	12,975,048	12,397,029	7,083,632	554,772	7,638,404

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, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:						
Certificates of Deposit						2,080,628
Demand Deposits						3,774,037
Petty Cash Advance						3,000
State Treasurer Municipal Investment Pool						2,133,963
Less: Agency Funds						(353,224)
Total Primary Government (1)						7,638,404

(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, 2024:

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, 2024.

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, 2024, the District amended the budget of the General Fund from its original adopted amount of $4,696,234 to $4,743,053.

Subsequent to the adoption of the budget and the amendment, the budget of the General Fund was cut by the State Board of Education to the legal maximum amount of $4,654,538. The maximum budget is 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
Infectious Disease Management Grant Fund
Title II Fund
Title IV-A Fund
EHS Animal Science Facility Fund
Safe and Supportive Schools Grant Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 Deposits and Investments

At June 30, 2024, the District had the following investments:

Investment Type		Book Value	Fair Value
Kansas Municipal Investment Pool	$	2,133,963	2,133,963

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.

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, 2024, the carrying amount of the District's deposits was $5,854,665 and the bank balance was $6,270,489. Of the bank balance, $672,131 was covered by federal depository insurance and the remaining $5,598,358 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2024, the District had invested $2,133,963 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3 Long-term Debt

Prior Year Refunding of Debt

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

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

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

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2024 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	$ 540,000		170,000	370,000	22,750
G.O. School Building Bonds 2010	3.55-5.75%	4/01/2010	6,900,000	10/01/2039	580,000		185,000	395,000	24,375
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/2015	8,630,000	10/01/2038	6,950,000		350,000	6,600,000	216,887
G.O. Advance Refunding Bonds 2019	2.60-3.45%	11/01/2019	6,085,000	10/01/2039	5,915,000		60,000	5,855,000	197,085
G.O. Advance Refunding Bonds 2022	0.95-2.80%	2/03/2022	4,175,000	10/01/2035	4,085,000		65,000	4,020,000	90,436
Total Contractual Indebtedness					18,070,000	-	830,000	17,240,000	551,533

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
2024-25	$ 860,000	520,326
2025-26	890,000	488,831
2026-27	945,000	462,913
2027-28	960,000	441,218
2028-29	990,000	417,197
2029-30/2033-34	5,370,000	1,652,737
2034-35/2038-39	5,835,000	728,124
2039-40	1,390,000	23,978
Total	17,240,000	4,735,324

Operating Lease Obligation

The District has entered into an operating lease for the use of copiers. The minimum lease payments due as of June 30, 2024 are as follows:

2024-25	$	9,588
2025-26		9,588
2026-27		9,588
2027-28		9,588
2028-29		3,196
Total		41,548

Note 4 Risk Management

Insurance Coverage

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

Partially Self-Funded Health Insurance Plan

In October, 2019, the District formed a partially self-funded health insurance plan to cover all personnel. Under this plan, the District will pay a portion of their premiums into a reserve fund to pay claims up to $40,000 per employee per year. A separate health insurance policy was purchased to cover claims in excess of that amount. No record is maintained of outstanding medical claims incurred, but not paid; therefore the amount of unreimbursed medical claims as of June 30, 2024 is not available, but these amounts are not believed to be material to the financial statements, taken as a whole.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	$ 701,635
General Fund	Capital Outlay Fund	K.S.A. 72-5167	603,118
General Fund	Food Service Fund	K.S.A. 72-5167	12,564
General Fund	Special Education Fund	K.S.A. 72-5167	484,836
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	160,000
Supplemental General Fund	Pre-School Aged At Risk Fund	K.S.A. 72-5143	10,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	191,288
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,215
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	395,021

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

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

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

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 12.57%, respectively, for the fiscal year ended June 30, 2024.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. 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 paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $464,347 from the State of Kansas for the year ended June 30, 2024.

Net Pension Liability. At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $4,409,905. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

The following funds had deficit unencumbered cash balances as of June 30, 2024, in the amounts indicated:

Elementary/Secondary School Emergency Relief Fund	$ 109,193
Rural and Low Income School Grant Fund	22,300
Title I Fund	52,772
Infectious Disease Management Grant Fund	43,873
Title II Fund	4,347
Title IV-A Fund	5,147

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2024-25 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through January 28, 2025, 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, 2024

Schedule 1

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	$ 4,743,053	(88,515)	59,317	4,713,855	4,713,855	
Supplemental General	1,518,158		620	1,518,778	1,518,778	
Special Purpose:						
Pre-School Aged At-Risk	27,995			27,995	6,381	(21,614)
At Risk K-12	1,421,467			1,421,467	1,046,216	(375,251)
Bilingual Education	1,732			1,732	1,215	(517)
Capital Outlay	2,319,719			2,319,719	591,255	(1,728,464)
Driver Training	21,977			21,977	5,138	(16,839)
Food Service	418,801		53,866	472,667	357,557	(115,110)
Professional Development	57,787			57,787	27,072	(30,715)
Special Education	1,404,127			1,404,127	810,076	(594,051)
Career and Postsecondary Education	337,542			337,542	160,165	(177,377)
KPERS Special Retirement Contribution	515,811			515,811	464,347	(51,464)
Bond and Interest:						
Bond and Interest	1,381,536			1,381,536	1,381,534	(2)
Totals	14,169,705	(88,515)	113,803	14,194,993	11,083,589	(3,111,404)

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 78,469	59,317		59,317
Revenue from State Sources				
General State Aid	3,885,875	4,169,659	4,084,927	84,732
Mineral Production Tax	7,175	43		43
Special Education Aid	517,771	484,836	569,611	(84,775)
Total Revenue from State Sources	4,410,821	4,654,538	4,654,538	
Total Cash Receipts	4,489,290	4,713,855	4,654,538	59,317
Expenditures and Transfers				
Instruction				
Certified Salaries	942,184	784,168	967,183	(183,015)
Group Insurance	301,362	322,743	315,000	7,743
Social Security	93,724	92,718	96,067	(3,349)
Other Employee Benefits	41,999	35,575	12,260	23,315
Purchased Professional and Technical Services	12,150	30,350	12,500	17,850
In-District Travel	5,449	5,246		5,246
Technology Supplies	657	2,087		2,087
Other	2,676	300	33,082	(32,782)
Total Instruction	1,400,201	1,273,187	1,436,092	(162,905)
Support Services - Students				
Group Insurance	7,200	7,200		7,200
Social Security			7,500	(7,500)
Other Employee Benefits	539	696	2,500	(1,804)
Professional-Education Services		700		700
General Teaching Supplies		1,718		1,718
Total Support Services - Students	7,739	10,314	10,000	314
Support Services - Instr. Staff				
Certified Salaries	69,058	70,358	105,199	(34,841)
Non-Certified Salaries	33,575	34,000	8,048	25,952
Social Security	5,091	5,084	1,000	4,084
Other Employee Benefits	645	779		779
Total Support Services - Instr. Staff	108,369	110,221	114,247	(4,026)
General Administration				
Certified Salaries	128,217	102,142	131,422	(29,280)
Non-Certified Salaries			35,234	(35,234)
Group Insurance	55			
Other Employee Benefits	1,390	1,629	2,000	(371)
Insurance	129,319	179,031	140,000	39,031
Other Miscellaneous Purchased Services	6,542	4,261	10,000	(5,739)
Supplies and Materials	5,848	3,191	7,500	(4,309)
Total General Administration	271,371	290,254	326,156	(35,902)
School Administration				
Certified Salaries	229,025	238,500	234,751	3,749
Non-Certified Salaries	99,399	103,610	101,884	1,726
Group Insurance	20,010	20,235	20,010	225
Social Security	23,387	24,493	25,753	(1,260)
Other Employee Benefits	2,035	2,470	2,500	(30)
Total School Administration	373,856	389,308	384,898	4,410
Operations and Maintenance				
Non-Certified Salaries	118,818	231,757	201,788	29,969
Group Insurance	43,529	55,465	70,000	(14,535)
Social Security	8,958	17,380	20,792	(3,412)
Other Employee Benefits	1,069	1,195	2,500	(1,305)
Total Operations and Maintenance	172,374	305,797	295,080	10,717

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Vehicle Operation Services				
Non-Certified Salaries	$ 150,101	180,749	153,854	26,895
Group Insurance	23,303	28,002	25,000	3,002
Social Security	11,435	13,494	11,770	1,724
Other Employee Benefits	1,014	1,003	2,500	(1,497)
Total Vehicle Operation Services	185,853	223,248	193,124	30,124
Vehicle Servicing/Maintenance				
Supplies and Materials	23,196	30,973	50,000	(19,027)
Support Services - Other				
Non-Certified Salaries	74,950	79,800	31,339	48,461
Group Insurance	27,067	21,600	28,000	(6,400)
Social Security	18,423	17,000	18,884	(1,884)
Total Support Services - Other	120,440	118,400	78,223	40,177
Community Services Operations				
Community Service Operations	1,200		5,000	(5,000)
Fund Transfers				
Pre-School Aged At-Risk	1,408			
At Risk K-12	593,635	701,635	701,635	
Capital Outlay	498,358	603,118	398,598	204,520
Food Service		12,564		12,564
Special Education	731,290	484,836	750,000	(265,164)
Career and Postsecondary Education		160,000		160,000
Total Fund Transfers	1,824,691	1,962,153	1,850,233	111,920
Budget Adjustments				
Legal Max Adjustment			(88,515)	88,515
Budget Credit Adjustment			59,317	(59,317)
Total Expenditures and Transfers	4,489,290	4,713,855	4,713,855	
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 616,926	665,436	501,289	164,147
Delinquent Taxes	24,964	12,278	3,217	9,061
Other Revenue From Local Sources	4,260			
Reimbursements		620		620
Total Revenue from Local Sources	646,150	678,334	504,506	173,828
Revenue from County Sources				
Motor Vehicle Tax	79,613	78,418	84,356	(5,938)
Recreational Vehicle Tax	1,254	1,183	1,394	(211)
Commercial Vehicle Tax	4,176	4,036	3,169	867
Total Revenue from County Sources	85,043	83,637	88,919	(5,282)
Revenue from State Sources				
Supplemental State Aid	697,268	704,577	704,577	
Total Cash Receipts	1,428,461	1,466,548	1,298,002	168,546
Expenditures and Transfers				
Instruction				
Certified Salaries	332,247	10,523	334,780	(324,257)
Purchased Professional and Technical Services		2,174		2,174
Other Miscellaneous Purchased Services		1,421		1,421
General Teaching Supplies	57,818	32,351	60,000	(27,649)
Textbooks	254	9,514	3,000	6,514
Miscellaneous Supplies	38,971	54,227	38,000	16,227
Equipment	6,438	4,882	10,000	(5,118)
Other			5,500	(5,500)
Total Instruction	435,728	115,092	451,280	(336,188)
Support Services - Students				
Other Employee Benefits			45,523	(45,523)
Supplies and Materials		140		140
Total Support Services - Students		140	45,523	(45,383)
Support Services - Instr. Staff				
Purchased Professional and Technical Services	52,819	69,784	70,000	(216)
Other Purchased Services	46,150	45,200	33,550	11,650
Books and Periodicals	1,385	1,436	1,400	36
Technology Supplies	3,617	8,675	3,700	4,975
Miscellaneous Supplies	1,475	5,436	2,500	2,936
Equipment		1,498		1,498
Total Support Services - Instr. Staff	105,446	132,029	111,150	20,879
General Administration				
Purchased Professional and Technical Services	20,847	40,335	21,000	19,335
Communication Services			6,500	(6,500)
Postage	1,336	1,458		1,458
Telephone	5,184	5,203		5,203
Other Miscellaneous Purchased Services	6,275	12,095	5,000	7,095
Supplies and Materials	13,217	12,779	15,000	(2,221)
Total General Administration	46,859	71,870	47,500	24,370
School Administration				
Postage	2,598	2,011		2,011
Telephone	11,754	11,924	15,000	(3,076)
General Teaching Supplies	23,089	30,535	20,000	10,535
Total School Administration	37,441	44,470	35,000	9,470

Unified School District No. 101
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Operations and Maintenance				
Non-Certified Salaries	$ 43,110	49,378	44,188	5,190
Social Security	2,787	3,208	3,380	(172)
Other Employee Benefits	41	38		38
Water/Sewer Services (Non-Energy)	15,138	13,676	24,940	(11,264)
Cleaning Services	14,805	14,665	14,000	665
Other Equipment Services	2,017	19,327	5,000	14,327
Telephone	848	852		852
Supplies and Materials	17,821	61,946		61,946
General Teaching Supplies			25,000	(25,000)
Heating	44,243	31,191	45,368	(14,177)
Electricity	189,460	172,528	205,302	(32,774)
Equipment	42,231	72,607	45,000	27,607
Total Operations and Maintenance	372,501	439,416	412,178	27,238
Vehicle Operation Services				
Purchased Professional and Technical Services	202	273		273
Insurance	14,359	16,463	15,795	668
Motor Fuel	49,401	69,069	64,126	4,943
Other	4,378	6,696	5,000	1,696
Total Vehicle Operation Services	68,340	92,501	84,921	7,580
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	1,172	3,669	2,000	1,669
Supplies and Materials	3,157	5,517	3,500	2,017
Total Vehicle Servicing/Maintenance	4,329	9,186	5,500	3,686
Facilities Acquisition/Construction				
Architecture and Engineering Services		16,550		16,550
Fund Transfers				
Pre-School Aged At-Risk	16,823	10,000		10,000
Bilingual Education	1,732	1,215	1,732	(517)
At Risk K-12	162,067	191,288	173,374	17,914
Special Education	100,000	395,021		395,021
Career and Postsecondary Education	92,353		150,000	(150,000)
Total Fund Transfers	372,975	597,524	325,106	272,418
Budget Credit Adjustment			620	(620)
Total Expenditures and Transfers	1,443,619	1,518,778	1,518,778	
Receipts Over (Under) Expenditures and Transfers	(15,158)	(52,230)		
Unencumbered Cash, Beginning	233,899	218,741		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	218,741	166,511		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 1,408			
Transfer from Supplemental General Fund	16,823	10,000		10,000
Total Cash Receipts	18,231	10,000		10,000
Expenditures and Transfers				
Instruction				
Certified Salaries		5,354	27,995	(22,641)
Non-Certified Salaries		112		112
Social Security		904		904
Other Employee Benefits		11		11
Total Expenditures and Transfers		6,381	27,995	(21,614)
Receipts Over (Under) Expenditures and Transfers	18,231	3,619		
Unencumbered Cash, Beginning	9,765	27,996		
Unencumbered Cash, Ending	27,996	31,615		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 593,635	701,635	645,158	56,477
Transfer from Supplemental General Fund	162,067	191,288	173,374	17,914
Total Cash Receipts	755,702	892,923	818,532	74,391
Expenditures and Transfers				
Instruction				
Certified Salaries	383,437	969,638	793,023	176,615
Non-Certified Salaries	42,780	31,902	46,350	(14,448)
Social Security	32,322	44,196	64,212	(20,016)
Other Employee Benefits	520	480	5,000	(4,520)
Other			512,882	(512,882)
Total Expenditures and Transfers	459,059	1,046,216	1,421,467	(375,251)
Receipts Over (Under) Expenditures and Transfers	296,643	(153,293)		
Unencumbered Cash, Beginning	306,962	603,605		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	603,605	450,312		

Unified School District No. 101
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 1,732	1,215	1,732	(517)
Total Cash Receipts	1,732	1,215	1,732	(517)
Expenditures and Transfers				
Instruction				
Certified Salaries	1,322	1,215	1,732	(517)
Total Expenditures and Transfers	1,322	1,215	1,732	(517)
Receipts Over (Under) Expenditures and Transfers	410			
Unencumbered Cash, Beginning		410		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	410	410		

Unified School District No. 101
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 266,944	296,518	235,555	60,963
Delinquent Taxes	6,193	4,808	1,396	3,412
Interest on Investments	66,639	166,777		166,777
Other Revenue From Local Sources	35,735	8,362		8,362
Total Revenue from Local Sources	375,511	476,465	236,951	239,514
Revenue from County Sources				
Motor Vehicle Tax	32,256	32,992	34,915	(1,923)
Recreational Vehicle Tax	509	502	577	(75)
Commercial Vehicle Tax	1,694	1,734	1,311	423
Total Revenue from County Sources	34,459	35,228	36,803	(1,575)
Revenue from State Sources				
General State Aid	114,406	121,935	121,936	(1)
Operating Transfers				
Transfer from General Fund	498,358	603,118	398,598	204,520
Total Cash Receipts	1,022,734	1,236,746	794,288	442,458
Expenditures and Transfers				
Instruction				
Supplies and Materials			35,000	(35,000)
Property (Equipment & Furnishings)	29,508	62,175		62,175
Total Instruction	29,508	62,175	35,000	27,175
Support Services - Instr. Staff				
Property (Equipment & Furnishings)	1,450	2,839		2,839
Other	11,383	2,640		2,640
Total Support Services - Instr. Staff	12,833	5,479		5,479
Operations and Maintenance				
Repairs and Maintenance	37,934		50,000	(50,000)
Property (Equipment & Furnishings)		9,995		9,995
Total Operations and Maintenance	37,934	9,995	50,000	(40,005)
Student Transportation				
Property (Equipment & Furnishings)			350,000	(350,000)
Vehicle Operation Services				
Property (Equipment & Furnishings)	265,277	100,887		100,887
Other		6,159		6,159
Total Vehicle Operation Services	265,277	107,046		107,046
Facilities Acquisition/Construction				
Land and Improvement	11,203			
Site Improvements			600,000	(600,000)
Other			200,000	(200,000)
Building Repair and Remodeling	185,444	388,210	1,084,719	(696,509)
Other Facilities Acquisition/Construction	35,357	18,350		18,350
Total Facilities Acquisition/Construction	232,004	406,560	1,884,719	(1,478,159)
Total Expenditures and Transfers	577,556	591,255	2,319,719	(1,728,464)
Receipts Over (Under) Expenditures and Transfers	445,178	645,491		
Unencumbered Cash, Beginning	1,468,135	1,913,313		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	1,913,313	2,558,804		

Unified School District No. 101
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 4,586	3,205		3,205
Revenue from State Sources				
General State Aid	2,940	4,205	4,185	20
Total Cash Receipts	7,526	7,410	4,185	3,225
Expenditures and Transfers				
Instruction				
Certified Salaries	7,774	4,473	7,972	(3,499)
Group Insurance			528	(528)
Social Security	518	333		333
Other Employee Benefits	7	5	25	(20)
Other Miscellaneous Purchased Services			13,054	(13,054)
Total Instruction	8,299	4,811	21,579	(16,768)
Operations and Maintenance				
Motor Fuel			398	(398)
Vehicle Operation/Maintenance				
Motor Fuel	362	327		327
Total Expenditures and Transfers	8,661	5,138	21,977	(16,839)
Receipts Over (Under) Expenditures and Transfers	(1,135)	2,272		
Unencumbered Cash, Beginning	18,927	17,792		
Unencumbered Cash, Ending	17,792	20,064		

Unified School District No. 101
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 68,408	40,324	57,305	(16,981)
Adults and Non-Reimbursable Programs	3,209	3,120	2,707	413
Other Revenue From Local Sources	25,369	18,562		18,562
Total Revenue from Local Sources	96,986	62,006	60,012	1,994
Revenue from State Sources				
General State Aid	2,158	2,467	1,664	803
Revenue from Federal Sources				
Federal Financial Assistance	208,641	230,217	190,173	40,044
Other Federal Financial Assistance	16,366	13,822		13,822
Total Revenue from Federal Sources	225,007	244,039	190,173	53,866
Operating Transfers				
Transfer from General Fund		12,564		12,564
Total Cash Receipts	324,151	321,076	251,849	69,227
Expenditures and Transfers				
Operations and Maintenance				
Other Purchased Property Services			62,429	(62,429)
Food Service Operations				
Non-Certified Salaries	10,447	2,800	20,958	(18,158)
Social Security	439		450	(450)
Worker's Compensation	11			
Other Employee Benefits			25	(25)
Food Service Management	289,490	348,235	318,439	29,796
Other Miscellaneous Purchased Services	1,298	3,317	1,500	1,817
Miscellaneous Supplies		799		799
Equipment		450	15,000	(14,550)
Other	13,511	1,956		1,956
Total Food Service Operations	315,196	357,557	356,372	1,185
Budget Credit Adjustment			53,866	(53,866)
Total Expenditures and Transfers	315,196	357,557	472,667	(115,110)
Receipts Over (Under) Expenditures and Transfers	8,955	(36,481)		
Unencumbered Cash, Beginning	167,997	176,952		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	176,952	140,471		

Unified School District No. 101
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 802	3,031	7,044	(4,013)
Total Cash Receipts	802	3,031	7,044	(4,013)
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	1,284	8,427	15,000	(6,573)
Other Professional Services	12,374	8,851		8,851
General Teaching Supplies	1,013	4,698		4,698
Other	3,274	5,096	9,243	(4,147)
Total Support Services - Instr. Staff	17,945	27,072	24,243	2,829
Support Services - Other				
Purchased Professional and Technical Services			25,000	(25,000)
Supplies and Materials			1,500	(1,500)
Other			7,044	(7,044)
Total Support Services - Other			33,544	(33,544)
Total Expenditures and Transfers	17,945	27,072	57,787	(30,715)
Receipts Over (Under) Expenditures and Transfers	(17,143)	(24,041)		
Unencumbered Cash, Beginning	67,886	50,743		
Unencumbered Cash, Ending	50,743	26,702		

Unified School District No. 101
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 731,290	484,836	750,000	(265,164)
Transfer from Supplemental General Fund	100,000	395,021		395,021
Total Cash Receipts	831,290	879,857	750,000	129,857
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	327,961	327,723	327,721	2
LEA State Aid Flowthrough Payments to COOP's/Interlocals	476,805	424,931	498,353	(73,422)
Total Instruction	804,766	752,654	826,074	(73,420)
Vehicle Operation Services				
Non-Certified Salaries	31,811	36,081		36,081
Group Insurance			32,606	(32,606)
Social Security	2,420	2,749	2,494	255
Other Employee Benefits	204	248	250	(2)
Insurance	1,413	1,712	1,500	212
Other Miscellaneous Purchased Services	429	380	2,500	(2,120)
Supplies and Materials	2,663	1,011		1,011
Motor Fuel	8,709	11,695	9,580	2,115
Miscellaneous Supplies			5,000	(5,000)
Total Vehicle Operation Services	47,649	53,876	53,930	(54)
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	1,067	3,546	2,500	1,046
Support Services - Other				
Other			521,623	(521,623)
Total Expenditures and Transfers	853,482	810,076	1,404,127	(594,051)
Receipts Over (Under) Expenditures and Transfers	(22,192)	69,781		
Unencumbered Cash, Beginning	856,708	834,516		
Unencumbered Cash, Ending	834,516	904,297		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 14,598	7,049		7,049
Revenue from State Sources				
CTE Transportation State Aid	6,200	4,272	5,577	(1,305)
Operating Transfers				
Transfer from General Fund		160,000		160,000
Transfer from Supplemental General Fund	92,353		150,000	(150,000)
Total Operating Transfers	92,353	160,000	150,000	10,000
Total Cash Receipts	113,151	171,321	155,577	15,744
Expenditures and Transfers				
Instruction				
Certified Salaries	150,939	140,087	154,714	(14,627)
Social Security	11,302	10,572	11,836	(1,264)
Other Employee Benefits	989	1,179	1,500	(321)
Other Miscellaneous Purchased Services			164,492	(164,492)
General Teaching Supplies		2,622		2,622
Textbooks		1,296		1,296
Property (Equipment & Furnishings)			5,000	(5,000)
Equipment	3,647	4,409		4,409
Total Expenditures and Transfers	166,877	160,165	337,542	(177,377)
Receipts Over (Under) Expenditures and Transfers	(53,726)	11,156		
Unencumbered Cash, Beginning	236,027	182,301		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	182,301	193,457		

Unified School District No. 101
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$	52
Donations	13,531	3,956
Total Revenue from Local Sources	13,531	4,008
Revenue from State Sources		
Kansas Safe and Secure Schools	7,918	6,047
Kansas CIF Pre-K Pilot Program	49,035	32,260
Total Revenue from State Sources	56,953	38,307
Revenue from Federal Sources		
TANF Funds	38,122	40,899
Total Cash Receipts	108,606	83,214
Expenditures and Transfers		
Instruction		
Certified Salaries	76,663	48,180
Non-Certified Salaries	15,643	12,226
Social Security	5,677	4,060
Other Employee Benefits	87	55
General Teaching Supplies	19,426	3,685
Other	11,964	2,000
Total Expenditures and Transfers	129,460	70,206
Receipts Over (Under) Expenditures and Transfers	(20,854)	13,008
Unencumbered Cash, Beginning	207,224	186,370
Unencumbered Cash, Ending	186,370	199,378

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 448,530	464,347	515,811	(51,464)
Total Cash Receipts	448,530	464,347	515,811	(51,464)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	301,164	319,245	346,339	(27,094)
Support Services - Students				
Other Employee Benefits	15,101	4,949	17,366	(12,417)
Support Services - Instr. Staff				
Other Employee Benefits	13,447	13,706	15,464	(1,758)
General Administration				
Other Employee Benefits	23,834	20,913	27,409	(6,496)
School Administration				
Other Employee Benefits	43,586	43,295	50,124	(6,829)
Support Services - Business				
Other Employee Benefits	5,487	5,581	6,310	(729)
Operations and Maintenance				
Other Employee Benefits	22,322	31,943	25,670	6,273
Student Transportation				
Other Employee Benefits	22,206	24,481	25,537	(1,056)
Food Service Operations				
Other Employee Benefits	1,383	234	1,592	(1,358)
Total Expenditures and Transfers	448,530	464,347	515,811	(51,464)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	758,684	758,684
Unencumbered Cash, Ending	758,684	758,684

Unified School District No. 101
Textbook Rental Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Rental Fees and Books	$	20,231	20,976
Total Cash Receipts		20,231	20,976
Expenditures and Transfers			
Instruction			
Textbooks		13,840	17,283
Total Expenditures and Transfers		13,840	17,283
Receipts Over (Under) Expenditures and Transfers		6,391	3,693
Unencumbered Cash, Beginning		39,962	46,353
Unencumbered Cash, Ending		46,353	50,046

Unified School District No. 101
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 568,388	475,376
Total Cash Receipts	568,388	475,376
Expenditures and Transfers		
Instruction		
Certified Salaries	222,637	255,702
Non-Certified Salaries	79,539	91,238
Social Security	19,678	21,514
Other Employee Benefits	245	286
Purchased Professional and Technical Services	35,027	37,732
Property (Equipment & Furnishings)	23,557	50,850
Total Instruction	380,683	457,322
General Administration		
Supplies and Materials	1,849	
Operations and Maintenance		
Repairs and Maintenance		25,950
Supplies and Materials	16,183	212
Total Operations and Maintenance	16,183	26,162
Total Expenditures and Transfers	398,715	483,484
Receipts Over (Under) Expenditures and Transfers	169,673	(8,108)
Unencumbered Cash, Beginning	(270,758)	(101,085)
Unencumbered Cash, Ending	(101,085)	(109,193)

Unified School District No. 101
EMINTS Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 12,371	11,174
Total Cash Receipts	12,371	11,174
Expenditures and Transfers		
Instruction		
Technology Supplies	17,011	
Total Expenditures and Transfers	17,011	
Receipts Over (Under) Expenditures and Transfers	(4,640)	11,174
Unencumbered Cash, Beginning	(2,149)	(6,789)
Unencumbered Cash, Ending	(6,789)	4,385

Unified School District No. 101
21st Century Community Learning Centers Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 55,085	
Total Cash Receipts	55,085	
Expenditures and Transfers		
Instruction		
Certified Salaries	3,112	
Social Security	216	
Other Employee Benefits	25	
Out-of-District Travel	235	
Total Expenditures and Transfers	3,588	
Receipts Over (Under) Expenditures and Transfers	51,497	
Unencumbered Cash, Beginning	(51,497)	
Unencumbered Cash, Ending		

Unified School District No. 101
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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

Unified School District No. 101
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 20,264	21,706
Total Cash Receipts	20,264	21,706
Expenditures and Transfers		
Instruction		
Certified Salaries	14,506	15,100
Group Insurance	7,200	7,200
Total Expenditures and Transfers	21,706	22,300
Receipts Over (Under) Expenditures and Transfers	(1,442)	(594)
Unencumbered Cash, Beginning	(20,264)	(21,706)
Unencumbered Cash, Ending	(21,706)	(22,300)

Unified School District No. 101
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 138,305	135,674
Total Cash Receipts	138,305	135,674
Expenditures and Transfers		
Instruction		
Certified Salaries	72,206	90,344
Non-Certified Salaries	73,914	67,084
Social Security	12,170	10,733
Other Employee Benefits	171	129
Total Expenditures and Transfers	158,461	168,290
Receipts Over (Under) Expenditures and Transfers	(20,156)	(32,616)
Unencumbered Cash, Beginning		(20,156)
Unencumbered Cash, Ending	(20,156)	(52,772)

Unified School District No. 101
Infectious Disease Management Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$	81,540
Total Cash Receipts		81,540
Expenditures and Transfers		
Support Services - Students		
Certified Salaries		72,018
Non-Certified Salaries		34,200
Group Insurance		7,800
Social Security		6,495
Other Employee Benefits		72
Purchased Professional and Technical Services		1,061
Supplies and Materials		3,659
Other		108
Total Expenditures and Transfers		125,413
Receipts Over (Under) Expenditures and Transfers		(43,873)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(43,873)

Unified School District No. 101
CLIA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 226,857	101,553
Total Cash Receipts	226,857	101,553
Expenditures and Transfers		
Support Services - Students		
Certified Salaries	129,942	
Group Insurance	7,800	
Social Security	8,261	3
Other Employee Benefits	120	9
Supplies and Materials	13,879	137
Technology Supplies	268	
Property (Equipment & Furnishings)	94,297	
Other	7,449	
Total Expenditures and Transfers	262,016	149
Receipts Over (Under) Expenditures and Transfers	(35,159)	101,404
Unencumbered Cash, Beginning	(60,374)	(95,533)
Unencumbered Cash, Ending	(95,533)	5,871

Unified School District No. 101
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 75,789	37,367
Total Cash Receipts	75,789	37,367
Expenditures and Transfers		
Instruction		
Certified Salaries	15,762	25,000
Social Security	1,206	
Other Employee Benefits	12	3
Purchased Professional and Technical Services	16,574	12,081
Total Expenditures and Transfers	33,554	37,084
Receipts Over (Under) Expenditures and Transfers	42,235	283
Unencumbered Cash, Beginning	(46,865)	(4,630)
Unencumbered Cash, Ending	(4,630)	(4,347)

Unified School District No. 101
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 13,109	18,873
Total Cash Receipts	13,109	18,873
Expenditures and Transfers		
Instruction		
Certified Salaries	18,750	18,379
Total Expenditures and Transfers	18,750	18,379
Receipts Over (Under) Expenditures and Transfers	(5,641)	494
Unencumbered Cash, Beginning		(5,641)
Unencumbered Cash, Ending	(5,641)	(5,147)

Unified School District No. 101
EHS Animal Science Facility Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Donations	$		5,000
Total Cash Receipts			5,000
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			5,000
Unencumbered Cash, Beginning		67,689	67,689
Unencumbered Cash, Ending		67,689	72,689

Unified School District No. 101
Safe and Supportive Schools Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 676,143	848,839	671,007	177,832
Delinquent Taxes	25,997	13,108	3,538	9,570
Other Revenue From Local Sources	2,181			
Total Revenue from Local Sources	704,321	861,947	674,545	187,402
Revenue from County Sources				
Motor Vehicle Tax	83,201	81,704	85,739	(4,035)
Recreational Vehicle Tax	1,287	1,253	1,417	(164)
Commercial Vehicle Tax	4,131	4,364	3,221	1,143
Total Revenue from County Sources	88,619	87,321	90,377	(3,056)
Revenue from State Sources				
General State Aid	580,282	506,251	538,799	(32,548)
Total Cash Receipts	1,373,222	1,455,519	1,303,721	151,798
Expenditures and Transfers				
Debt Service				
Redemption of Principal	820,000	830,000	830,000	
Interest (Coupons)	595,321	551,534	551,536	(2)
Total Expenditures and Transfers	1,415,321	1,381,534	1,381,536	(2)
Receipts Over (Under) Expenditures and Transfers	(42,099)	73,985		
Unencumbered Cash, Beginning	1,307,242	1,265,143		
Unencumbered Cash, Ending	1,265,143	1,339,128		

Unified School District No. 101
Health Insurance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	$	308,339	287,752
Total Cash Receipts		308,339	287,752
Expenditures and Transfers			
Instruction			
Other Employee Benefits		184,336	300,607
Total Expenditures and Transfers		184,336	300,607
Receipts Over (Under) Expenditures and Transfers		124,003	(12,855)
Unencumbered Cash, Beginning		205,770	329,773
Unencumbered Cash, Ending		329,773	316,918

Unified School District No. 101
Erie, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

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	10,050	8,390	7,830	10,610
Library	428	3,091	3,519	-
Pre-K Noodle	4,098	-	-	4,098
Sp Needs	1,319	-	-	1,319
Student Activity	1,365	1,606	1,032	1,939
Tank Connection	40	500	228	312
Galesburg:				
Band	314	559	158	715
Band Fundraiser	278	-	-	278
Cheerleaders	632	47	90	589
Library	20	8	-	28
Stuco	999	-	214	785
Student Activity	1,409	4,159	5,004	564
Student Fund	456	275	286	445
Student Fundraisers	4,030	-	-	4,030
High School:				
Art Club	5,408	-	457	4,951
Art Fees	1,805	880	1,328	1,357
Band	1,715	256	616	1,355
Baseball	48	860	890	18
Boys Basketball	1,598	1,278	50	2,826
Cheer	1,309	2,050	1,364	1,995
Chess	636	-	-	636
Class of 2023	270	-	270	-
Class of 2024	953	815	1,466	302
Class of 2025	9,931	72	5,791	4,212
Class of 2026	172	13,975	6,759	7,388
Cross Country	451	1,655	838	1,268
Diversity Club	783	-	783	-
Drama	387	1,810	875	1,322
EHS Auto Tech	7,629	7,460	6,869	8,220
FBLA	1,054	-	593	461
FCA	876	-	95	781
FCCLA	1,808	660	944	1,524
FFA	1,906	32,225	28,853	5,278
Fishing U	509	-	-	509
Football	197	-	195	2
Forensics	216	-	-	216
Girls Basketball	1,903	1,625	926	2,602
Golf	1,692	2,800	1,664	2,828
Green Team	34	-	-	34
Hosa	1,114	1,810	2,067	857
Industrial Arts	4,503	1,731	4,639	1,595
Kays	3,167	881	2,209	1,839
Leadership	973	134	1,010	97
Library	405	-	-	405
NHS	370	-	-	370
PBL	695	-	-	695
Powerlifting	862	436	436	862
Renaissance	564	-	-	564
Scholar Bowl	380	-	-	380
Scholarship	100	1,000	-	1,100
Science Club	2,113	-	-	2,113
Softball	2,277	-	-	2,277
Special Needs	3,453	-	64	3,389
Special Olympic	3,605	3,774	4,302	3,077
Stuco	356	50	153	253
Student Activity	13,497	9,341	14,333	8,505
Target Clay	801	925	1,460	266
Track	907	1,849	-	2,756
Volleyball	759	2,749	2,152	1,356
Wild	2,106	-	-	2,106
Wrestling	66	1,000	1,148	(82)
Yellow Ribbon	440	-	-	440
Other Agency Funds:				
Payroll Clearing	199,391	1,877,855	1,835,343	241,903
Total Agency Funds	311,936	1,990,591	1,949,303	353,224

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, 2024

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	$ 21,379	14,002	12,067	23,314	-	23,314
Concessions	3,381	2,615	4,163	1,833		1,833
High School:						
Athletics	9,724	36,424	37,155	8,993	-	8,993
Concessions	0			-	-	-
Subtotal Gate Receipts	34,484	53,041	53,385	34,140	-	34,140
Special Projects:						
Elementary:						
Annual	2,423	1,393	1,148	2,668	-	2,668
Greenhouse	7,797	3,333	1,824	9,306	-	9,306
Sales Tax	269	393	332	330	-	330
Galesburg:						
Print Shop	210	-	-	210	-	210
Sales Tax	69	732	801	-	-	-
High School:						
Annual	7,074	7,362	7,595	6,841	-	6,841
Athletic Equipment	146	-	101	45		45
Sales Tax	-	4,372	4,372	-	-	-
Voc Ag	2,096	369	687	1,778	-	1,778
Subtotal Special Projects	20,084	17,954	16,860	21,178	-	21,178
Total District Activity Funds	54,568	70,995	70,245	55,318	-	55,318

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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, 2024, and have issued our report thereon dated January 28, 2025.

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 28, 2025

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, 2024. 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, 2024.

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 28, 2025

Unified School District No. 101
Erie, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2024

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 Education
Elementary Stabilization Fund - Elementary and Secondary School Emergency Relief Fund — CFDA #84.425U

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, 2024

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Assistance Listing Number	Cash Receipts	Disbursements/ Expenditures
U.S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster:				
School Breakfast Program	D0101	10.553	$ 68,196	68,196
National School Lunch Program - COVID-19	D0101	10.555	14,624	14,624
National School Lunch Program	D0101	10.555	144,190	144,190
Total National School Lunch Program			158,814	158,814
Summer Food Service Program for Children	D0101	10.559	17,832	17,832
Fresh Fruits and Vegetables Program	D0101	10.582	13,822	13,822
	Total Child Nutrition Cluster:		258,664	258,664
Local Food for Schools Cooperative Agreement Program	D0101	10.185	3,938	3,938
Total U.S. Department of Agriculture			262,602	262,602
U.S. Department of Education				
Passed through Kansas Department of Education				
Title I Grant to Local Educational Agencies	D0101	84.010	135,674	168,290
Rural Education	D0101	84.358	21,706	22,300
Improving Teacher Quality State Grants	D0101	84.367	37,367	37,084
Student Support and Academic Enrichment Program	D0101	84.424	18,873	18,379
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0101	84.425U	475,375	483,483
Passed through the Curators of the University of Missouri				
Supporting Effective Educator Development Program	U423A180058-20	84.423A	11,174	0
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Basic Grants to States		84.048	5,616	5,616
Total U.S. Department of Education			705,785	735,152
U.S. Department of Health and Human Services				
Passed through Kansas Department of Education				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	D0101	93.323	183,093	125,562
477 Cluster:				
Temporary Assistance for Needy Families	D0101	93.558	40,898	40,898
		Total 477 Cluster:	40,898	40,898
Total U.S. Department of Health and Human Services			223,991	166,460
Total Federal Awards			1,192,378	1,164,214

No awards were passed through to subrecipients

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.