

UNIFIED SCHOOL DISTRICT NO. 101

Financial Statements  
and  
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2018

Unified School District No. 101  
Erie, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2018

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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 101, Erie, Kansas, as of and for the year ended June 30, 2018, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

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

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

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

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

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

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 101, Erie, Kansas, as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 101, Erie, Kansas, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

### **Report on Supplementary Information**

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

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

January 31, 2019

Unified School District No. 101  
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 21	4,618,488	4,618,481	28		28
Supplemental General		1,593,783	1,526,344	67,439	126,534	193,973
Special Purpose:						
At Risk 4 Year Old	267	45,410	45,677			
At Risk K-12	43	634,611	634,654			
Capital Outlay	350,817	491,525	312,170	530,172	28,669	558,841
Driver Training	15,914	8,412	7,677	16,649	506	17,155
Food Service	520	432,550	401,964	31,106		31,106
Professional Development	445	27,995	28,440		20	20
Summer School						
Special Education	8,293	1,046,291	963,154	91,430	379	91,809
Career and Postsecondary Education	1,142	76,535	77,405	272		272
Gifts and Grants		5,000		5,000		5,000
KPERS Special Retirement Contribution		378,166	378,166			
Contingency Reserve	195,706			195,706		195,706
Textbook Rental	31,634	13,679	4,135	41,178	2,945	44,123
21st Century Community Learning Centers	26,203	99,331	125,534		1,138	1,138
REAP Grant	17,473		14,260	3,213		3,213
Special Mini-Grants	35,944	190	10,007	26,127		26,127
Title I		161,263	161,263			
Title II		32,293	32,293			
Title IV-A		4,534	4,534			
Private Grants	19,701		19,701		225	225
Preschool Jump	8,443			8,443		8,443
Safe and Supportive Schools Grant	9,225		8,574	651		651
Gate Receipts	35,397	40,698	44,811	31,284		31,284
Special Projects	24,802	18,874	25,005	18,671		18,671
Bond and Interest:						
Bond and Interest	1,410,123	1,420,841	1,424,678	1,406,286	121,513	1,527,799
Total Primary Government (1)	<u>2,192,113</u>	<u>11,150,469</u>	<u>10,868,927</u>	<u>2,473,655</u>	<u>281,929</u>	<u>2,755,584</u>
Composition of Cash:						
Demand Deposits						2,540,489
Due from State of Kansas						392,407
Petty Cash Advance						3,000
State Treasurer Municipal Investment Pool						161,357
Less: Agency Funds						( 341,668)
Adjustment for Rounding						( 1)
Total Primary Government (1)						<u>2,755,584</u>

(1) Excluding Agency Funds

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

**Note 1   Summary of Significant Accounting Policies**

**A.      Reporting Entity**

Principles Used in Determining Scope of Entity

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

**B.      Basis of Presentation**

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

The following Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2018:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

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

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

**C. Basis of Accounting**

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

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

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

**D. Budgets**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2018, the District amended the budget of the General Fund from its original adopted amount of \$4,558,828 to \$4,601,692. Subsequent to the District adopting this amendment, the budget of the General Fund was cut by the State Board of Education to the legal maximum amount of \$4,560,430. This 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.



Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

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

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

- Gifts and Grants Fund
- Contingency Reserve Fund
- Textbook Rental Fund
- 21st Century Community Learning Centers Fund
- REAP Grant Fund
- Special Mini-Grants Fund
- Title I Fund
- Title II Fund
- Title IV-A Fund
- Private Grants Fund
- Preschool Jump Fund
- Safe and Supportive Schools Grant Fund
- Gate Receipts Fund
- Special Projects Fund

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

**E. Assets, Liabilities, and Fund Equity**

*Cash*

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

*Property Taxes and Other Receivables*

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

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

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

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

*Reimbursed Expenses*

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

*Interfund Transactions*

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

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

**Note 2 In-Substance Receipt in Transit**

The District received \$392,407 subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018. \$315,704 of these receipts were for the General Fund and \$76,703 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

**Note 3**   **Deposits and Investments**

At June 30, 2018, the District had the following investments:

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>
Kansas Municipal Investment Pool	\$ 161,357	161,357

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

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

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

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

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

At June 30, 2018, the carrying amount of the District's deposits was \$2,540,489 and the bank balance was \$2,916,750. Of the bank balance, \$429,773 was covered by federal depository insurance and the remaining \$2,486,977 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

**Note 4**   **Long-term Debt**

*Prior Year Refunding of Debt*

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

*Changes in Long-Term Debt*

Changes in long-term debt for the year ending June 30, 2018 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. School Building Bonds 2007	4.25-5.50%	12/15/07	\$ 9,000,000	10/01/38	420,000		205,000	215,000	15,106
G.O. School Building Bonds 2009	3.50-5.20%	06/01/09	6,000,000	10/01/39	5,330,000		130,000	5,200,000	259,627
G.O. School Building Bonds 2010	3.55-5.75%	04/01/10	6,900,000	10/01/39	6,255,000		135,000	6,120,000	320,756
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/15	8,630,000	10/01/38	8,470,000		100,000	8,370,000	259,187
<u>Capital Lease Obligations:</u>									
School Bus	3.00%	10/02/17	81,380	02/01/20	0	81,380	28,336	53,044	343
Copiers	5.00%	02/01/16	48,623	08/01/20	34,467		10,608	23,859	1,470
Total Contractual Indebtedness					<u>20,509,467</u>	<u>81,380</u>	<u>608,944</u>	<u>19,981,903</u>	<u>856,489</u>

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

	<u>General Obligation Bonds</u>		<u>Lease Purchase Agreements</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018-19	\$ 590,000	830,443	38,325	2,524	628,325	832,967
2019-20	610,000	808,233	37,576	1,143	647,576	809,376
2020-21	625,000	787,263	1,002	4	626,002	787,267
2021-22	660,000	765,227			660,000	765,227
2022-23	680,000	741,987			680,000	741,987
2023-24/2027-28	3,875,000	3,282,055			3,875,000	3,282,055
2028-29/2032-33	4,775,000	2,442,491			4,775,000	2,442,491
2033-34/2037-38	5,855,000	1,300,780			5,855,000	1,300,780
2038-39/2039-40	2,235,000	138,747			2,235,000	138,747
Total	<u>19,905,000</u>	<u>11,097,226</u>	<u>76,903</u>	<u>3,671</u>	<u>19,981,903</u>	<u>11,100,897</u>

**Note 5 Claims and Judgments**

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of January 31, 2019, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

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

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2017 to 2018, and there were no settlements that exceeded insurance coverage in the past three years.

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

**Note 6    Interfund Transfers**

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk K-12 Fund	K.S.A. 72-5167 \$	155,092
General Fund	Food Service Fund	K.S.A. 72-5167	79,794
General Fund	Professional Development Fund	K.S.A. 72-5167	2,555
General Fund	Special Education Fund	K.S.A. 72-5167	974,564
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	62,183
Supplemental General Fund	At Risk 4-Year Old Fund	K.S.A. 72-5143	43,670
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	479,518
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	49,093
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	20,181
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	67,827
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	4,000

**Note 7    Other Long-Term Obligations from Operations**

*Compensated Absences.*

Employees may accrue 10 days of sick leave each year. An employee may accumulate up to 75 days of sick leave. Days accumulated in excess of 75 at the end of a year are paid to the employee at year end. At retirement, the District pays \$90 per day of accumulated, unused sick leave, for up to 50% of the accumulated days, to employees that qualify under the early retirement program. No other payments are made for unused sick leave.

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

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

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

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

*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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a) (1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contribution to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year.

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 \$398,014 for the year ended June 30, 2018.

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2018

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

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

**Note 8 Stewardship, Compliance, and Accountability**

*Compliance with Kansas Cash Basis Law*

No violations.

*Compliance with Kansas Budget Law*

Expenditures and encumbrances in the Professional Development Fund exceeded the adopted budget in the amount of \$23,430.

*Compliance with Kansas Depository Security Law*

No violations.

**Note 9 Subsequent Events**

The District has evaluated subsequent events through January 31, 2019, the date which the financial statement was available to be issued. There were no events during that period which would impact this financial statement.

Unified School District No. 101  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

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 Favorable (Unfavorable)
Governmental Type Funds:						
General	\$ 4,601,692	( 41,262)	58,051	4,618,481	4,618,481	
Supplemental General	1,526,344			1,526,344	1,526,344	
Special Purpose:						
At Risk 4 Year Old	46,267		1,740	48,007	45,677	2,330
At Risk K-12	634,654			634,654	634,654	
Capital Outlay	452,000			452,000	312,170	139,830
Driver Training	11,500			11,500	7,677	3,823
Food Service	416,892		14,996	431,888	401,964	29,924
Professional Development	5,010			5,010	28,440	( 23,430)
Summer School	8,443			8,443		8,443
Special Education	1,007,272		3,900	1,011,172	963,154	48,018
Career and Postsecondary Education	77,405		1,772	79,177	77,405	1,772
KPERS Special Retirement Contribution	398,014			398,014	378,166	19,848
Bond and Interest:						
Bond and Interest	1,424,678			1,424,678	1,424,678	
Totals	<u>10,610,171</u>	<u>( 41,262)</u>	<u>80,459</u>	<u>10,649,368</u>	<u>10,418,810</u>	<u>230,558</u>



Unified School District No. 101  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		Variance
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	\$	60,000	( 60,000)
Reimbursements	58,051		58,051
Total Revenue from Local Sources	<u>58,051</u>	<u>60,000</u>	<u>( 1,949)</u>
Revenue from State Sources			
General State Aid	3,936,318	3,820,298	116,020
Mineral Production Tax	7	8,300	( 8,293)
Special Education Aid	624,112	671,811	( 47,699)
Total Revenue from State Sources	<u>4,560,437</u>	<u>4,500,409</u>	<u>60,028</u>
Total Cash Receipts	<u>4,618,488</u>	<u>4,560,409</u>	<u>58,079</u>
Expenditures and Transfers			
Instruction			
Certified Salaries	1,212,209	1,192,864	( 19,345)
Non-Certified Salaries		30,000	30,000
Group Insurance	520,440	550,000	29,560
Social Security	82,869	100,000	17,131
Other Employee Benefits	85,933	47,000	( 38,933)
Purchased Professional and Technical Services	6,275	9,000	2,725
In-District Travel	4,238		( 4,238)
Other Miscellaneous Purchased Services		6,000	6,000
General Supplies and Materials	6,483		( 6,483)
Audio Visual and Software		2,404	2,404
Total Instruction	<u>1,918,447</u>	<u>1,937,268</u>	<u>18,821</u>
Support Services - Students			
Certified Salaries	15,380	92,000	76,620
Group Insurance	4,703	27,500	22,797
Social Security	1,034	6,200	5,166
Other Employee Benefits	2,583	2,700	117
Professional-Education Services	3,000		( 3,000)
Total Support Services - Students	<u>26,700</u>	<u>128,400</u>	<u>101,700</u>
Support Services - Instr. Staff			
Certified Salaries	87,670	27,500	( 60,170)
Non-Certified Salaries		60,000	60,000
Social Security	2,060	2,000	( 60)
Other Employee Benefits	917	125	( 792)
Total Support Services - Instr. Staff	<u>90,647</u>	<u>89,625</u>	<u>( 1,022)</u>
General Administration			
Certified Salaries	92,200	93,000	800
Non-Certified Salaries		65,000	65,000
Group Insurance		34,700	34,700
Social Security		12,525	12,525
Other Employee Benefits	3,413	3,550	137
Insurance	63,992	68,700	4,708
Communication Services	144	140	( 4)
Other Miscellaneous Purchased Services	1,330	2,000	670
Supplies and Materials	2,312		( 2,312)
Total General Administration	<u>163,391</u>	<u>279,615</u>	<u>116,224</u>
School Administration			
Certified Salaries	198,950	198,500	( 450)
Non-Certified Salaries	88,894	95,000	6,106
Group Insurance	27,146	25,000	( 2,146)
Social Security	20,175	20,500	325
Other Employee Benefits	1,419	1,700	281
Total School Administration	<u>336,584</u>	<u>340,700</u>	<u>4,116</u>

Unified School District No. 101  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Support Services - Business			
Non-Certified Salaries	\$ 63,924		( 63,924)
Group Insurance	35,791		( 35,791)
Social Security	11,405		( 11,405)
Total Support Services - Business	<u>111,120</u>		<u>( 111,120)</u>
Operations and Maintenance			
Non-Certified Salaries	174,982	190,000	15,018
Group Insurance	83,300	81,000	( 2,300)
Social Security	14,400	15,000	600
Other Employee Benefits	7,440	7,510	70
Total Operations and Maintenance	<u>280,122</u>	<u>293,510</u>	<u>13,388</u>
Vehicle Operation Services			
Non-Certified Salaries	244,133	240,000	( 4,133)
Group Insurance	78,928	78,000	( 928)
Social Security	20,174	20,000	( 174)
Other Employee Benefits	10,097	11,500	1,403
Total Vehicle Operation Services	<u>353,332</u>	<u>349,500</u>	<u>( 3,832)</u>
Vehicle Servicing/Maintenance			
Supplies and Materials	<u>62,749</u>	<u>50,000</u>	<u>( 12,749)</u>
Community Services Operations			
Community Service Operations	<u>1,200</u>		<u>( 1,200)</u>
Fund Transfers			
At Risk K-12	155,093	350,000	194,907
Food Service	79,794	100,000	20,206
Professional Development	2,555		( 2,555)
Special Education	974,564	671,811	( 302,753)
Career and Postsecondary Education	62,183	11,263	( 50,920)
Total Fund Transfers	<u>1,274,189</u>	<u>1,133,074</u>	<u>( 141,115)</u>
Budget Adjustments			
Legal Max Adjustment		( 41,262)	( 41,262)
Budget Credit Adjustment		58,051	58,051
Total Expenditures and Transfers	<u>4,618,481</u>	<u>4,618,481</u>	
Receipts Over (Under)			
Expenditures and Transfers	7		
Unencumbered Cash, Beginning	<u>21</u>		
Unencumbered Cash, Ending	<u>28</u>		

Unified School District No. 101  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		
	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts			
Revenue from Local Sources			
Ad Valorem Taxes	\$ 750,676	652,010	98,666
Delinquent Taxes	16,930	35,578	( 18,648)
Commercial Motor Vehicle Tax	5,324		5,324
Total Revenue from Local Sources	<u>772,930</u>	<u>687,588</u>	<u>85,342</u>
Revenue from County Sources			
Motor Vehicle Tax	75,224	89,438	( 14,214)
Recreational Vehicle Tax	1,016	1,132	( 116)
Commercial Vehicle Tax		3,573	( 3,573)
Total Revenue from County Sources	<u>76,240</u>	<u>94,143</u>	<u>( 17,903)</u>
Revenue from State Sources			
Supplemental State Aid	744,613	744,613	
Total Cash Receipts	<u>1,593,783</u>	<u>1,526,344</u>	<u>67,439</u>
Expenditures and Transfers			
Instruction			
Certified Salaries	48,732	78,808	30,076
Out-of-District Travel	8,669		( 8,669)
General Supplies and Materials	21,445	40,000	18,555
Textbooks	624		( 624)
Miscellaneous Supplies	31,824	40,000	8,176
Property (Equipment & Furnishings)		3,000	3,000
Equipment	2,825		( 2,825)
Other		4,000	4,000
Total Instruction	<u>114,119</u>	<u>165,808</u>	<u>51,689</u>
Support Services - Students			
Purchased Professional and Technical Services		25,000	25,000
Support Services - Instr. Staff			
Purchased Professional and Technical Services	42,023	43,000	977
Other Purchased Services	66,427		( 66,427)
Books and Periodicals	4,183	2,000	( 2,183)
Audio Visual and Software	3,039	5,000	1,961
Miscellaneous Supplies	2,142	500	( 1,642)
Total Support Services - Instr. Staff	<u>117,814</u>	<u>50,500</u>	<u>( 67,314)</u>
General Administration			
Purchased Professional and Technical Services	25,440		( 25,440)
Communication Services		10,000	10,000
Postage	1,067		( 1,067)
Telephone	2,429		( 2,429)
Other Miscellaneous Purchased Services	18,665	25,000	6,335
Supplies and Materials	13,455	6,000	( 7,455)
Property (Equipment & Furnishings)		1,000	1,000
Total General Administration	<u>61,056</u>	<u>42,000</u>	<u>( 19,056)</u>
School Administration			
Communication Services		19,000	19,000
Postage	1,346		( 1,346)
Telephone	9,802		( 9,802)
Supplies and Materials		5,000	5,000
General Supplies and Materials	26,216		( 26,216)
Property (Equipment & Furnishings)		5,000	5,000
Total School Administration	<u>37,364</u>	<u>29,000</u>	<u>( 8,364)</u>

Unified School District No. 101  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Operations and Maintenance			
Water/Sewer Services (Non-Energy)	\$ 29,036	39,000	9,964
Cleaning Services	12,460	40,000	27,540
Other Equipment Services	612		( 612)
Telephone	1,679		( 1,679)
Supplies and Materials	46,359		( 46,359)
Heating	25,306	20,000	( 5,306)
Electricity	193,518	200,000	6,482
Motor Fuel		14,000	14,000
Property (Equipment & Furnishings)		90,000	90,000
Equipment	116,371		( 116,371)
Total Operations and Maintenance	<u>425,341</u>	<u>403,000</u>	<u>( 22,341)</u>
Vehicle Operation/Maintenance			
Property (Equipment & Furnishings)		5,000	5,000
Vehicle Operation Services			
Purchased Professional and Technical Services	446		( 446)
Insurance	12,534	12,200	( 334)
Motor Fuel	67,867	45,000	( 22,867)
Property (Equipment & Furnishings)		5,500	5,500
Other	12,749	8,000	( 4,749)
Total Vehicle Operation Services	<u>93,596</u>	<u>70,700</u>	<u>( 22,896)</u>
Vehicle Servicing/Maintenance			
Purchased Professional and Technical Services	8,806		( 8,806)
Supplies and Materials	3,959		( 3,959)
Total Vehicle Servicing/Maintenance	<u>12,765</u>		<u>( 12,765)</u>
Fund Transfers			
At Risk 4-Year Old	43,670	46,000	2,330
At Risk K-12	479,518	276,168	( 203,350)
Food Service	49,093	21,000	( 28,093)
Professional Development	20,181		( 20,181)
Special Education	67,827	327,168	259,341
Career and Postsecondary Education	4,000	65,000	61,000
Total Fund Transfers	<u>664,289</u>	<u>735,336</u>	<u>71,047</u>
Total Expenditures and Transfers	<u>1,526,344</u>	<u>1,526,344</u>	
Receipts Over (Under)			
Expenditures and Transfers	67,439		
Unencumbered Cash, Beginning			
Prior Year Encumbrances Cancelled			
Unencumbered Cash, Ending	<u>67,439</u>		

Unified School District No. 101  
At Risk 4 Year Old Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	\$ 1,740		1,740
Operating Transfers			
Transfer from Supplemental General Fund	43,670	46,000	( 2,330)
Total Cash Receipts	<u>45,410</u>	<u>46,000</u>	<u>( 590)</u>
Expenditures and Transfers			
Instruction			
Certified Salaries	42,450	43,000	550
Social Security	3,162	3,200	38
Other Employee Benefits	65	67	2
Total Instruction	<u>45,677</u>	<u>46,267</u>	<u>590</u>
Budget Credit Adjustment		1,740	1,740
Total Expenditures and Transfers	<u>45,677</u>	<u>48,007</u>	<u>2,330</u>
Receipts Over (Under)			
Expenditures and Transfers	( 267)		
Unencumbered Cash, Beginning	<u>267</u>		
Unencumbered Cash, Ending	<u></u>		

Unified School District No. 101  
At Risk K-12 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	\$ _____	8,443	( 8,443)
Operating Transfers			
Transfer from General Fund	155,093	350,000	( 194,907)
Transfer from Supplemental General Fund	479,518	276,168	203,350
Total Operating Transfers	<u>634,611</u>	<u>626,168</u>	<u>8,443</u>
Total Cash Receipts	<u>634,611</u>	<u>634,611</u>	
Expenditures and Transfers			
Instruction			
Certified Salaries	552,097	551,211	( 886)
Non-Certified Salaries	33,838	41,000	7,162
Group Insurance		32,000	32,000
Social Security	47,971	2,000	( 45,971)
Other Employee Benefits	<u>748</u>	<u>8,443</u>	<u>7,695</u>
Total Expenditures and Transfers	<u>634,654</u>	<u>634,654</u>	
Receipts Over (Under)			
Expenditures and Transfers	( 43)		
Unencumbered Cash, Beginning	<u>43</u>		
Unencumbered Cash, Ending	<u>          </u>		

Unified School District No. 101  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		Variance
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Revenue from Local Sources			
Ad Valorem Taxes	\$ 118,839	108,162	10,677
Delinquent Taxes	1,400	5,986	( 4,586)
Commercial Motor Vehicle Tax	907		907
Interest on Investments	15,008		15,008
Other Revenue From Local Sources	294,732		294,732
Total Revenue from Local Sources	<u>430,886</u>	<u>114,148</u>	<u>316,738</u>
Revenue from County Sources			
Motor Vehicle Tax	12,910	15,327	( 2,417)
Recreational Vehicle Tax	175	194	( 19)
Commercial Vehicle Tax		613	( 613)
Total Revenue from County Sources	<u>13,085</u>	<u>16,134</u>	<u>( 3,049)</u>
Revenue from State Sources			
General State Aid	47,554	47,553	1
Total Cash Receipts	<u>491,525</u>	<u>177,835</u>	<u>313,690</u>
Expenditures and Transfers			
Instruction			
Property (Equipment & Furnishings)	<u>112,824</u>	<u>200,000</u>	<u>87,176</u>
Support Services - Students			
Property (Equipment & Furnishings)		<u>100,000</u>	<u>100,000</u>
Support Services - Instr. Staff			
Property (Equipment & Furnishings)	<u>11,015</u>		( 11,015)
Operations and Maintenance			
Non-Certified Salaries		45,000	45,000
Property (Equipment & Furnishings)	<u>5,796</u>	<u>25,000</u>	<u>19,204</u>
Total Operations and Maintenance	<u>5,796</u>	<u>70,000</u>	<u>64,204</u>
Student Transportation			
Property (Equipment & Furnishings)		<u>82,000</u>	<u>82,000</u>
Vehicle Operation Services			
Property (Equipment & Furnishings)	<u>148,100</u>		( 148,100)
Facilities Acquisition/Construction			
Non-Certified Salaries	<u>34,435</u>		( 34,435)
Total Expenditures and Transfers	<u>312,170</u>	<u>452,000</u>	<u>139,830</u>
Receipts Over (Under)			
Expenditures and Transfers	179,355		
Unencumbered Cash, Beginning	<u>350,817</u>		
Unencumbered Cash, Ending	<u>530,172</u>		

Unified School District No. 101  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
Page 8 of 27

	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	\$ 4,700	2,800	1,900
Revenue from State Sources			
General State Aid	3,712	5,600	( 1,888)
Total Cash Receipts	<u>8,412</u>	<u>8,400</u>	<u>12</u>
Expenditures and Transfers			
Instruction			
Certified Salaries	6,093	8,000	1,907
Non-Certified Salaries		1,500	1,500
Social Security	461	600	139
Other Employee Benefits	411		( 411)
Purchased Professional and Technical Services		600	600
Total Instruction	<u>6,965</u>	<u>10,700</u>	<u>3,735</u>
Vehicle Operation/Maintenance			
Motor Fuel	652	700	48
Other	60	100	40
Total Vehicle Operation/Maintenance	<u>712</u>	<u>800</u>	<u>88</u>
Total Expenditures and Transfers	<u>7,677</u>	<u>11,500</u>	<u>3,823</u>
Receipts Over (Under)			
Expenditures and Transfers	735		
Unencumbered Cash, Beginning	<u>15,914</u>		
Unencumbered Cash, Ending	<u>16,649</u>		



Unified School District No. 101  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

Schedule 2  
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	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from Local Sources			
Student Sales	\$ 63,448	64,023	( 575)
Adults and Non-Reimbursable Programs	5,749	25,285	( 19,536)
Other Revenue From Local Sources	3,408	2,000	1,408
Total Revenue from Local Sources	<u>72,605</u>	<u>91,308</u>	<u>( 18,703)</u>
Revenue from State Sources			
General State Aid	2,885	2,455	430
Revenue from Federal Sources			
Federal Financial Assistance	216,722	201,726	14,996
Other Federal Financial Assistance	11,451		11,451
Total Revenue from Federal Sources	<u>228,173</u>	<u>201,726</u>	<u>26,447</u>
Operating Transfers			
Transfer from General Fund	79,794	100,000	( 20,206)
Transfer from Supplemental General Fund	49,093	21,000	28,093
Total Operating Transfers	<u>128,887</u>	<u>121,000</u>	<u>7,887</u>
Total Cash Receipts	<u>432,550</u>	<u>416,489</u>	<u>16,061</u>
Expenditures and Transfers			
Food Service Operations			
Non-Certified Salaries	139,684	137,500	( 2,184)
Group Insurance	32,729	57,500	24,771
Social Security	10,204	9,300	( 904)
Worker's Compensation	212		( 212)
Other Employee Benefits	5,532		( 5,532)
Other Miscellaneous Purchased Services	8,945	2,000	( 6,945)
Food and Milk	196,429	205,000	8,571
Miscellaneous Supplies	3,079	5,000	1,921
Property (Equipment & Furnishings)		592	592
Equipment	3,164		( 3,164)
Other	1,986		( 1,986)
Total Food Service Operations	<u>401,964</u>	<u>416,892</u>	<u>14,928</u>
Budget Credit Adjustment		14,996	14,996
Total Expenditures and Transfers	<u>401,964</u>	<u>431,888</u>	<u>29,924</u>
Receipts Over (Under)			
Expenditures and Transfers	30,586		
Unencumbered Cash, Beginning	<u>520</u>		
Unencumbered Cash, Ending	<u>31,106</u>		

Unified School District No. 101  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from State Sources			
General State Aid	\$ 5,259	4,565	694
Operating Transfers			
Transfer from General Fund	2,555		2,555
Transfer from Supplemental General Fund	20,181		20,181
Total Operating Transfers	22,736		22,736
Total Cash Receipts	27,995	4,565	23,430
Expenditures and Transfers			
Support Services - Instr. Staff			
Instructional Program Improvement Services	5,272	5,010	( 262)
Other Professional Services	23,168		( 23,168)
Total Expenditures and Transfers	28,440	5,010	( 23,430)
Receipts Over (Under)			
Expenditures and Transfers	( 445)		
Unencumbered Cash, Beginning	445		
Unencumbered Cash, Ending			

Unified School District No. 101  
Summer School Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
None	\$		
Expenditures and Transfers			
Instruction			
Purchased Professional and Technical Services		8,443	8,443
Total Expenditures and Transfers		<u>8,443</u>	<u>8,443</u>
Receipts Over (Under)			
Expenditures and Transfers			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending			

Unified School District No. 101  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018

	Current Year		Variance
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	\$ 3,900		3,900
Operating Transfers			
Transfer from General Fund	974,564	671,811	302,753
Transfer from Supplemental General Fund	67,827	327,168	( 259,341)
Total Operating Transfers	1,042,391	998,979	43,412
Total Cash Receipts	1,046,291	998,979	47,312
Expenditures and Transfers			
Instruction			
Other Employee Benefits		7,971	7,971
LEA Payments to COOP's/Interlocals	328,110	328,110	
LEA State Aid Flowthrough Payments to COOP's/Interlocals	587,569	633,891	46,322
Total Instruction	915,679	969,972	54,293
Vehicle Operation Services			
Non-Certified Salaries			
Other Sources of Student Transportation Services	350	500	150
Motor Fuel	12,745	1,500	( 11,245)
Total Vehicle Operation Services	13,095	2,000	( 11,095)
Monitoring Services			
Non-Certified Salaries	29,501	24,000	( 5,501)
Group Insurance		8,000	8,000
Social Security	2,220	1,000	( 1,220)
Other Employee Benefits	636	1,300	664
Insurance	1,300		( 1,300)
Other Miscellaneous Purchased Services	723		( 723)
Other		1,000	1,000
Total Monitoring Services	34,380	35,300	920
Budget Credit Adjustment		3,900	3,900
Total Expenditures and Transfers	963,154	1,011,172	48,018
Receipts Over (Under)			
Expenditures and Transfers	83,137		
Unencumbered Cash, Beginning	8,293		
Unencumbered Cash, Ending	91,430		

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, 2018

Schedule 2  
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	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from Local Sources			
Other Revenue From Local Sources	\$ 5,115		5,115
Revenue from State Sources			
CTE Transportation State Aid	3,465	3,828	( 363)
Revenue from Federal Sources			
Federal Financial Assistance	1,772		1,772
Operating Transfers			
Transfer from General Fund	62,183	11,263	50,920
Transfer from Supplemental General Fund	4,000	65,000	( 61,000)
Total Operating Transfers	66,183	76,263	( 10,080)
Total Cash Receipts	76,535	80,091	( 3,556)
Expenditures and Transfers			
Instruction			
Certified Salaries	68,099	64,500	( 3,599)
Social Security	6,898	4,800	( 2,098)
Other Employee Benefits	1,115	1,200	85
Other Miscellaneous Purchased Services		2,000	2,000
General Supplies and Materials		4,905	4,905
Total Instruction	76,112	77,405	1,293
Operations and Maintenance			
Purchased Property Services			
Supplies and Materials	1,118		( 1,118)
Other	175		( 175)
Total Operations and Maintenance	1,293		( 1,293)
Budget Credit Adjustment		1,772	1,772
Total Expenditures and Transfers	77,405	79,177	1,772
Receipts Over (Under)			
Expenditures and Transfers	( 870)		
Unencumbered Cash, Beginning	1,142		
Unencumbered Cash, Ending	272		

Unified School District No. 101  
Gifts and Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
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	Current Year Actual
Cash Receipts	
Revenue from Local Sources	
Other Revenue From Local Sources	\$ 5,000
Total Cash Receipts	<u>5,000</u>
Expenditures and Transfers	
None	
Receipts Over (Under)	
Expenditures and Transfers	5,000
Unencumbered Cash, Beginning	
Unencumbered Cash, Ending	<u><u>5,000</u></u>

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, 2018

	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from State Sources			
General State Aid	\$ 378,166	398,014	( 19,848)
Total Cash Receipts	<u>378,166</u>	<u>398,014</u>	<u>( 19,848)</u>
Expenditures and Transfers			
Instruction			
Other Employee Benefits	<u>264,716</u>	<u>250,000</u>	<u>( 14,716)</u>
Support Services - Students			
Other Employee Benefits	<u>13,992</u>	<u>25,000</u>	<u>11,008</u>
Support Services - Instr. Staff			
Other Employee Benefits	<u>10,589</u>	<u>20,000</u>	<u>9,411</u>
General Administration			
Other Employee Benefits	<u>13,992</u>	<u>20,000</u>	<u>6,008</u>
School Administration			
Other Employee Benefits	<u>25,337</u>	<u>23,000</u>	<u>( 2,337)</u>
Support Services - Business			
Other Employee Benefits	<u>20,043</u>	<u>20,014</u>	<u>( 29)</u>
Student Transportation			
Other Employee Benefits	<u>17,774</u>	<u>20,000</u>	<u>2,226</u>
Food Service Operations			
Other Employee Benefits	<u>11,723</u>	<u>20,000</u>	<u>8,277</u>
Total Expenditures and Transfers	<u>378,166</u>	<u>398,014</u>	<u>19,848</u>
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, 2018

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	Current Year Actual
Cash Receipts	
None	\$ _____
Expenditures and Transfers	
None	_____
Receipts Over (Under) Expenditures and Transfers	
Unencumbered Cash, Beginning	<u>195,706</u>
Unencumbered Cash, Ending	<u><u>195,706</u></u>



Unified School District No. 101  
Textbook Rental Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 17 of 27

	Current Year Actual
Cash Receipts	
Revenue from Local Sources	
Other Revenue From Local Sources	\$ 6,029
Textbook Sales and Rentals	<u>7,650</u>
Total Cash Receipts	<u>13,679</u>
Expenditures and Transfers	
Instruction	
Textbooks	<u>4,135</u>
Total Expenditures and Transfers	<u>4,135</u>
Receipts Over (Under)	
Expenditures and Transfers	9,544
Unencumbered Cash, Beginning	<u>31,634</u>
Unencumbered Cash, Ending	<u><u>41,178</u></u>

Unified School District No. 101  
21st Century Community Learning Centers Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 18 of 27

	Current Year Actual
Cash Receipts	
Revenue from Federal Sources	
Federal Financial Assistance	\$ 99,331
Total Cash Receipts	<u>99,331</u>
Expenditures and Transfers	
Instruction	
Certified Salaries	68,357
Non-Certified Salaries	10,263
Social Security	3,386
Other Employee Benefits	106
Out-of-District Travel	4,010
Other Miscellaneous Purchased Services	3,150
General Supplies and Materials	3,274
Equipment	19,901
Other	2,410
Total Instruction	<u>114,857</u>
Vehicle Operation Services	
Non-Certified Salaries	6,895
Motor Fuel	3,782
Total Vehicle Operation Services	<u>10,677</u>
Total Expenditures and Transfers	<u>125,534</u>
Receipts Over (Under)	
Expenditures and Transfers	( 26,203)
Unencumbered Cash, Beginning	26,203
Prior Year Encumbrances Cancelled	<u>          </u>
Unencumbered Cash, Ending	<u><u>          </u></u>

Unified School District No. 101  
REAP Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 19 of 27

	Current Year Actual
Cash Receipts	
None	\$
Total Cash Receipts	
Expenditures and Transfers	
Instruction	
Certified Salaries	
Purchased Professional and Technical Services	14,260
Total Expenditures and Transfers	14,260
Receipts Over (Under)	
Expenditures and Transfers	( 14,260)
Unencumbered Cash, Beginning	17,473
Unencumbered Cash, Ending	3,213

Unified School District No. 101  
Special Mini-Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 20 of 27

	Current Year Actual
Cash Receipts	
Revenue from Local Sources	
Other Revenue From Local Sources	\$ 190
Total Cash Receipts	<u>190</u>
Expenditures and Transfers	
Instruction	
General Supplies and Materials	<u>10,007</u>
Total Expenditures and Transfers	<u>10,007</u>
Receipts Over (Under)	
Expenditures and Transfers	( 9,817)
Unencumbered Cash, Beginning	<u>35,944</u>
Unencumbered Cash, Ending	<u><u>26,127</u></u>

Unified School District No. 101  
Title I Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
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	<u>Current Year Actual</u>
Cash Receipts	
Revenue from Federal Sources	
Federal Financial Assistance	\$ 161,263
Total Cash Receipts	<u>161,263</u>
Expenditures and Transfers	
Instruction	
Certified Salaries	81,811
Non-Certified Salaries	36,025
Group Insurance	31,746
Social Security	11,118
Other Employee Benefits	231
Other	<u>332</u>
Total Expenditures and Transfers	<u>161,263</u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>

Unified School District No. 101  
Title II Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 22 of 27

	Current Year Actual
Cash Receipts	
Revenue from Federal Sources	
Federal Financial Assistance	\$ 32,293
Total Cash Receipts	<u>32,293</u>
Expenditures and Transfers	
Instruction	
Certified Salaries	22,609
Social Security	1,133
Other Employee Benefits	39
Purchased Professional and Technical Services	<u>8,512</u>
Total Expenditures and Transfers	<u>32,293</u>
Receipts Over (Under)	
Expenditures and Transfers	
Unencumbered Cash, Beginning	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>

Unified School District No. 101  
Title IV-A Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
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		Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	<u>4,534</u>
Total Cash Receipts		<u>4,534</u>
Expenditures and Transfers		
Instruction		
Other		<u>4,534</u>
Total Expenditures and Transfers		<u>4,534</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		<u>          </u>
Unencumbered Cash, Ending		<u>          </u>

Unified School District No. 101  
Private Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 24 of 27

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



Unified School District No. 101  
Preschool Jump Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 25 of 27

	Current Year Actual
Cash Receipts	
None	\$
Expenditures and Transfers	
None	
Receipts Over (Under) Expenditures and Transfers	
Unencumbered Cash, Beginning	8,443
Unencumbered Cash, Ending	8,443

Unified School District No. 101  
Safe and Supportive Schools Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018

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Schedule 2  
Page 26 of 27

	Current Year Actual
Cash Receipts	
None	\$
Expenditures and Transfers	
Instruction	
Other	<u>8,574</u>
Total Expenditures and Transfers	<u>8,574</u>
Receipts Over (Under)	
Expenditures and Transfers	( 8,574)
Unencumbered Cash, Beginning	<u>9,225</u>
Unencumbered Cash, Ending	<u><u>651</u></u>

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, 2018

	Current Year		Variance Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Revenue from Local Sources			
Ad Valorem Taxes	\$ 747,476	681,639	65,837
Delinquent Taxes	20,865	40,189	( 19,324)
Commercial Motor Vehicle Tax	6,175		6,175
Total Revenue from Local Sources	<u>774,516</u>	<u>721,828</u>	<u>52,688</u>
Revenue from County Sources			
Motor Vehicle Tax	89,496	105,205	( 15,709)
Recreational Vehicle Tax	1,205	1,331	( 126)
Commercial Vehicle Tax		4,203	( 4,203)
Total Revenue from County Sources	<u>90,701</u>	<u>110,739</u>	<u>( 20,038)</u>
Revenue from State Sources			
General State Aid	555,624	555,624	
Total Cash Receipts	<u>1,420,841</u>	<u>1,388,191</u>	<u>32,650</u>
Expenditures and Transfers			
Debt Service			
Redemption of Principal	570,000	570,000	
Interest (Coupons)	854,678	854,678	
Total Expenditures and Transfers	<u>1,424,678</u>	<u>1,424,678</u>	
Receipts Over (Under) Expenditures and Transfers	( 3,837)		
Unencumbered Cash, Beginning	<u>1,410,123</u>		
Unencumbered Cash, Ending	<u>1,406,286</u>		

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Unified School District No. 101  
 Erie, Kansas  
 Agency Funds  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
For the Year Ended June 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Band	\$ -	20	-	20
Fund Factory	1,122	-	-	1,122
Fundraising	10,124	12,896	7,923	15,097
Laptop Fees	-	2,770	2,770	-
Library	605	2,586	2,539	652
Pre-K Noodle	7,423	-	-	7,423
Sp Needs	1,724	-	-	1,724
Student Activity	3,952	2,210	5,881	281
Tank Connection	251	500	451	300
Youth Friends	33	-	-	33
Galesburg:				
Band	141	80	-	221
Band Fundraiser	-	373	373	-
Cheerleaders	89	465	233	321
Stuco	771	210	-	981
Student Activity	234	3,979	4,093	120
Student Fund	213	500	637	76
Student Fundraisers	-	7,921	7,174	747
High School:				
Art Club	5,036	8,960	12,462	1,534
Art Fees	701	180	-	881
Auto Tech	-	712	712	-
Band	126	3,912	3,396	642
Baseball	769	220	100	889
Boys Basketball	304	1,603	1,457	450
BPA	379	-	379	-
Chess	636	-	-	636
Class of 18	4,143	3,210	5,775	1,578
Class of 19	4,024	12,715	11,114	5,625
Class of 2020	-	3,106	1,888	1,218
Cross Country	158	-	81	77
Diversity Club	150	1,741	1,077	814
Drama	1,283	1,066	400	1,949
EHS Auto Tech	3,944	736	1,627	3,053
FBLA	-	2,520	2,123	397
FCA	905	347	301	951
FCCLA	1,190	2,519	1,854	1,855
FFA	11,944	52,990	40,773	24,161
Fishing U	694	55	240	509
Forensics	216	-	-	216
Girls Basketball	903	500	826	577
Golf	873	750	722	901
Green Team	34	-	-	34
Industrial Arts	-	2,941	2,941	-
Kays	46	6,916	6,940	22
Laptop Fees	-	6,054	6,054	-
Leadership	794	7,237	7,174	857
Library	336	-	-	336
NHS	213	-	36	177
Pep Club HS	2,778	4,192	6,337	633
PLP	155	390	202	343
Powerlifting	2,038	-	978	1,060
Renaissance	1,902	-	496	1,406
Revtrak	-	1	1	-
SADD	416	-	-	416
Scholar Bowl	655	462	578	539
Science Club	2,113	-	-	2,113
Skills USA	440	-	-	440
Softball	251	-	-	251
Special Needs	520	2,500	432	2,588
Special Olympic	1,466	400	1,148	718
Stuco	1,285	8	878	415
Student Activity	26,695	17,791	13,935	30,551
Target Clay	5	1,434	770	669
Track	501	424	453	472
Volleyball	746	-	-	746
Wild	592	8,596	8,018	1,170
Wrestling	-	250	250	-
Yellow Ribbon	11	83	70	24
Other Agency Funds:				
Payroll Clearing	318,107	2,161,078	2,261,528	217,657
Total Agency Funds	427,159	2,353,109	2,438,600	341,668

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, 2018

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Galesburg:						
Athletics	\$ 10,919	8,888	8,682	11,125	-	11,125
Concessions	4,898	5,013	6,403	3,508		3,508
High School:						
Athletics	19,346	26,797	29,726	16,417	-	16,417
Concessions	234	0	0	234	-	234
Subtotal Gate Receipts	<u>35,397</u>	<u>40,698</u>	<u>44,811</u>	<u>31,284</u>	<u>-</u>	<u>31,284</u>
<u>Special Projects:</u>						
Elementary:						
Annual	3,001	2,088	1,593	3,496	-	3,496
Greenhouse	2,745	1,756	1,782	2,719	-	2,719
Sales Tax	138	117	247	8	-	8
Galesburg:						
Clearinghouse	52	1,610	2,350	(688)	-	(688)
High School:						
Annual	12,111	8,056	13,792	6,375	-	6,375
Athletic Equipment	6,750	-	-	6,750		6,750
Sales Tax	5	5,247	5,241	11	-	11
Subtotal Special Projects	<u>24,802</u>	<u>18,874</u>	<u>25,005</u>	<u>18,671</u>	<u>-</u>	<u>18,671</u>
Total District Activity Funds	<u><u>60,199</u></u>	<u><u>59,572</u></u>	<u><u>69,816</u></u>	<u><u>49,955</u></u>	<u><u>-</u></u>	<u><u>49,955</u></u>