UNIFIED SCHOOL DISTRICT NO. 101
Erie, Kansas

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

For the Year Ended June 30, 2025

Unified School District No. 101
Erie, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2025

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Unified School District No. 101
Erie, Kansas
Regulatory Basis Financial Statement
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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, 2025, 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued our report thereon dated January 28, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the 2024 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 March 9, 2026, 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
March 9, 2026

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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, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$	4,993,112	4,993,112		289,896	289,896
Supplemental General	166,511	1,555,444	1,695,006	26,949	45,015	71,964
Special Purpose:						
Pre-School Aged At-Risk	31,615	20,000	16,019	35,596		35,596
At Risk K-12	450,312	886,647	1,196,236	140,723	180,767	321,490
Bilingual Education	410	339	749			
Virtual Education						
Capital Outlay	2,558,804	952,476	957,420	2,553,860	350,808	2,904,668
Driver Training	20,064	6,640	5,269	21,435	2,170	23,605
Food Service	140,471	311,607	340,485	111,593		111,593
Professional Development	26,702	33,958	36,231	24,429	3,678	28,107
Special Education	904,297	877,067	925,509	855,855		855,855
Career and Postsecondary Education	193,457	136,245	130,220	199,482	19,231	218,713
Gifts and Grants	199,378	78,900	99,643	178,635	3,553	182,188
KPERS Special Retirement Contribution		455,171	455,171			
Contingency Reserve	758,684			758,684		758,684
Textbook Rental	50,046	21,648	23,278	48,416		48,416
Elementary/Secondary School Emergency Relief	(109,193)	307,088	197,895			
EMINTS Program	4,385			4,385		4,385
REAP Grant	6			6		6
Special Mini-Grants	26,127			26,127		26,127
Rural and Low Income School Grant	(22,300)	22,300	23,643	(23,643)		(23,643)
Title I	(52,772)	203,910	166,142	(15,004)	32,450	17,446
Infectious Disease Management Grant	(43,873)	111,876	66,642	1,361		1,361
CLIA Grant	5,871			5,871		5,871
Title II	(4,347)	36,569	36,067	(3,845)	3,715	(130)
Title IV-A	(5,147)	20,120	18,341	(3,368)	3,587	219
EHS Animal Science Facility	72,689		72,689			
Safe and Supportive Schools Grant	71			71		71
Gate Receipts	34,140	64,291	68,635	29,796		29,796
Special Projects	21,178	17,812	18,069	20,921		20,921
Bond and Interest:						
Bond and Interest	1,339,128	1,551,983	1,380,326	1,510,785		1,510,785
Trusts:						
Health Insurance Reserve	316,918	135,712	200,724	251,906		251,906
Total Primary Government (1)	7,083,632	12,800,915	13,123,521	6,761,026	934,870	7,695,896

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, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Composition of Cash:						
Certificates of Deposit						2,170,928
Demand Deposits						3,396,663
Petty Cash Advance						3,000
State Treasurer Municipal Investment Pool						2,232,529
Less: Agency Funds						(107,224)
Total Primary Government (1)						7,695,896

(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, 2025:

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, 2025.

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, 2025, the District had no such amendments.

Subsequent to the adoption of the budget, the budget of the General Fund was cut by the State Board of Education to the legal maximum amount of $4,992,432, and the budget of the Supplemental General Fund was cut to the legal maximum amount of $1,695,006. 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
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, 2025, the District had the following investments:

Investment Type		Book Value	Fair Value
Kansas Municipal Investment Pool	$	2,232,529	2,232,529

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, 2025, the carrying amount of the District's deposits was $5,567,591 and the bank balance was $6,042,756. Of the bank balance, $660,784 was covered by federal depository insurance and the remaining $5,381,972 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, 2025, the District had invested $2,232,529 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 were used to pay interest payments on the refunded bonds, through October 1, 2024, at which time the refunded bonds were 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 were used to call and retire $2,515,000 of the outstanding 2009 bonds and $1,155,000 of the outstanding 2010 bonds. These bonds were called and retired on October 1, 2024.

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2025 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	$ 370,000		180,000	190,000	14,000
G.O. School Building Bonds 2010	3.55-5.75%	4/01/2010	6,900,000	10/01/2039	395,000		195,000	200,000	14,875
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/2015	8,630,000	10/01/2038	6,600,000		360,000	6,240,000	206,237
G.O. Advance Refunding Bonds 2019	2.60-3.45%	11/01/2019	6,085,000	10/01/2039	5,855,000		60,000	5,795,000	195,525
G.O. Advance Refunding Bonds 2022	0.95-2.80%	2/03/2022	4,175,000	10/01/2035	4,020,000		65,000	3,955,000	89,689
Total Contractual Indebtedness					17,240,000	-	860,000	16,380,000	520,326

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
2025-26	$ 890,000	488,831
2026-27	945,000	462,912
2027-28	960,000	441,218
2028-29	990,000	417,197
2029-2030	1,015,000	391,218
2030-31/2034-35	5,530,000	1,489,525
2035-36/2039-40	6,050,000	524,096
Total	16,380,000	4,214,997

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, 2025 are as follows:

2025-26	$	9,588
2026-27		9,588
2027-28		9,588
2028-29		3,196
Total		31,960

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 $20,000 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, 2025 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	$ 690,535
General Fund	Capital Outlay Fund	K.S.A. 72-5167	208,595
General Fund	Food Service Fund	K.S.A. 72-5167	288
General Fund	Professional Development Fund	K.S.A. 72-5167	30,000
General Fund	Special Education Fund	K.S.A. 72-5167	619,220
Supplemental General Fund	Pre-School Aged At Risk Fund	K.S.A. 72-5143	20,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	196,112
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	339
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	69,277
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	257,847
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	130,000

Note 6 Other Long-Term Obligations from Operations

Compensated Absences.

Employees accrue up to 15 days of leave each year to a maximum accrual of 75 days. For any days accumulated in excess of 75 at the end of a year, the employee receives payment for half of those days, at the rate of $125 per day. At the time of retirement, certified personnel receive payment of $42.50 per day for accumulated, unused leave, up to the maximum of 75 days. No other payments are made for unused 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

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 $455,171 from the State of Kansas for the year ended June 30, 2025.

Net Pension Liability. At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $3,902,432 The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. 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, 2025, in the amounts indicated:

Rural and Low Income School Grant Fund	$ 23,643
Title I Fund	15,004
Title II Fund	3,845
Title IV-A Fund	3,368

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2025-26 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

Expenditures (including encumbrances) exceeded the adopted budget in the following funds, in the amounts indicated:

Professional Development Fund	$ 6,568
Bond and Interest Fund	838

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through March 9, 2026, 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, 2025

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	$ 5,069,415	(76,983)	680	4,993,112	4,993,112	
Supplemental General	1,707,780	(12,774)		1,695,006	1,695,006	
Special Purpose:						
Pre-School Aged At-Risk	35,165			35,165	16,019	(19,146)
At Risk K-12	1,388,310			1,388,310	1,196,236	(192,074)
Bilingual Education	1,280			1,280	749	(531)
Virtual Education	39,909			39,909		(39,909)
Capital Outlay	3,280,688			3,280,688	957,420	(2,323,268)
Driver Training	23,170			23,170	5,269	(17,901)
Food Service	389,011		45,412	434,423	340,485	(93,938)
Professional Development	29,663			29,663	36,231	6,568
Special Education	1,902,838			1,902,838	925,509	(977,329)
Career and Postsecondary Education	209,103		478	209,581	130,220	(79,361)
KPERS Special Retirement Contribution	533,999			533,999	455,171	(78,828)
Bond and Interest:						
Bond and Interest	1,379,488			1,379,488	1,380,326	838
Totals	15,989,819	(89,757)	46,570	15,946,632	12,131,753	(3,814,879)

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 59,317	680		680
Revenue from State Sources				
General State Aid	4,169,659	4,373,119	4,346,694	26,425
Mineral Production Tax	43	93		93
Special Education Aid	484,836	619,220	645,738	(26,518)
Total Revenue from State Sources	4,654,538	4,992,432	4,992,432	
Total Cash Receipts	4,713,855	4,993,112	4,992,432	680
Expenditures and Transfers				
Instruction				
Salaries - Licensed	784,168	1,161,040	1,264,190	(103,150)
Group Insurance	322,743	236,851	339,033	(102,182)
Social Security	92,718	83,520	95,036	(11,516)
Other Employee Benefits	35,575	32,091	40,000	(7,909)
Purchased Professional and Technical Services	30,350	40,724	40,000	724
In-District Travel	5,246	1,774		1,774
Other Miscellaneous Purchased Services			5,500	(5,500)
Textbooks		134,886		134,886
Technology Supplies	2,087	121	2,500	(2,379)
Other	300	300	500	(200)
Total Instruction	1,273,187	1,691,307	1,786,759	(95,452)
Support Services - Students				
Salaries - Licensed		29,167		29,167
Salaries - Non Licensed		7,800		7,800
Group Insurance	7,200	4,549		4,549
Social Security		2,564	7,380	(4,816)
Other Employee Benefits	696	846	600	246
Purchased Professional and Technical Services			700	(700)
Professional-Education Services	700	945		945
Supplies and Materials		56	1,500	(1,444)
General Teaching Supplies	1,718	694		694
Other			452,125	(452,125)
Total Support Services - Students	10,314	46,621	462,305	(415,684)
Support Services - Instr. Staff				
Salaries - Licensed	70,358	86,883	106,967	(20,084)
Salaries - Non Licensed	34,000	17,000		17,000
Group Insurance		8,400		8,400
Social Security	5,084	6,313	5,211	1,102
Other Employee Benefits	779	906	700	206
Total Support Services - Instr. Staff	110,221	119,502	112,878	6,624
General Administration				
Salaries - Licensed	102,142	113,020	110,700	2,320
Salaries - Non Licensed		23,500	46,125	(22,625)
Group Insurance		3,600		3,600
Social Security		6,065		6,065
Other Employee Benefits	1,629	1,863	1,500	363
Insurance	179,031	186,570		186,570
Other Miscellaneous Purchased Services	4,261	11,317	5,500	5,817
Supplies and Materials	3,191	8,679	4,000	4,679
Total General Administration	290,254	354,614	167,825	186,789

Unified School District No. 101
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
School Administration				
Salaries - Licensed	$ 238,500	331,462	244,463	86,999
Salaries - Non Licensed	103,610	106,530	106,200	330
Group Insurance	20,235	12,000	20,235	(8,235)
Social Security	24,493	63,352	25,105	38,247
Other Employee Benefits	2,470	2,968	2,200	768
Total School Administration	389,308	516,312	398,203	118,109
Operations and Maintenance				
Salaries - Non Licensed	231,757	267,352	237,551	29,801
Group Insurance	55,465	50,863	60,000	(9,137)
Social Security	17,380	20,069	17,815	2,254
Other Employee Benefits	1,195	1,405	1,200	205
Miscellaneous Supplies		5,000		5,000
Total Operations and Maintenance	305,797	344,689	316,566	28,123
Vehicle Operation Services				
Salaries - Non Licensed	180,749	197,883	185,268	12,615
Group Insurance	28,002	37,052	30,000	7,052
Social Security	13,494	14,508	13,831	677
Other Employee Benefits	1,003	1,153	1,000	153
Purchased Professional and Technical Services		895		895
Total Vehicle Operation Services	223,248	251,491	230,099	21,392
Vehicle Servicing/Maintenance				
Supplies and Materials	30,973	37,846	40,000	(2,154)
Technology Supplies		12,600		12,600
Property (Equipment & Furnishings)			75,000	(75,000)
Total Vehicle Servicing/Maintenance	30,973	50,446	115,000	(64,554)
Other Student Transportation Services				
Other		850		850
Support Services - Other				
Salaries - Non Licensed	79,800	68,500	44,075	24,425
Group Insurance	21,600	16,800	25,000	(8,200)
Social Security	17,000	10,519	17,425	(6,906)
Worker's Compensation		23		23
Total Support Services - Other	118,400	95,842	86,500	9,342
Food Service Operations				
Salaries - Non Licensed		2,800		2,800
Fund Transfers				
At Risk K-12	701,635	690,535	747,542	(57,007)
Capital Outlay	603,118	208,595		208,595
Food Service	12,564	288		288
Special Education	484,836	619,220	645,738	(26,518)
Career and Postsecondary Education	160,000			
Total Fund Transfers	1,962,153	1,518,638	1,393,280	125,358
Budget Adjustments				
Legal Max Adjustment			(76,983)	76,983
Budget Credit Adjustment			680	(680)
Total Expenditures and Transfers	4,713,855	4,993,112	4,993,112	
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 665,436	667,799	653,382	14,417
Delinquent Taxes	12,278	28,046	3,507	24,539
Reimbursements	620			
Total Revenue from Local Sources	678,334	695,845	656,889	38,956
Revenue from County Sources				
Motor Vehicle Tax	78,418	77,237	77,993	(756)
Recreational Vehicle Tax	1,183	1,179	1,947	(768)
Commercial Vehicle Tax	4,036	4,362	4,170	192
Total Revenue from County Sources	83,637	82,778	84,110	(1,332)
Revenue from State Sources				
Supplemental State Aid	704,577	776,821	769,902	6,919
Total Cash Receipts	1,466,548	1,555,444	1,510,901	44,543
Expenditures and Transfers				
Instruction				
Salaries - Licensed	10,523	5,668	5,723	(55)
Group Insurance		480		480
Social Security		706		706
Other Employee Benefits		25		25
Purchased Professional and Technical Services	2,174	4,000	2,200	1,800
Out-of-District Travel		2,997		2,997
Other Miscellaneous Purchased Services	1,421		15,000	(15,000)
General Teaching Supplies	32,351	44,160	45,000	(840)
Textbooks	9,514	13,757	10,000	3,757
Technology Supplies			500	(500)
Miscellaneous Supplies	54,227	97,458	50,000	47,458
Property (Equipment & Furnishings)		3,025		3,025
Equipment	4,882	80	5,000	(4,920)
Other		5,473	5,000	473
Total Instruction	115,092	177,829	138,423	39,406
Support Services - Students				
Supplies and Materials	140	56		56
Support Services - Instr. Staff				
Purchased Professional and Technical Services	69,784	75,312	100,000	(24,688)
Other Purchased Services	45,200	38,007	33,550	4,457
Books and Periodicals	1,436	1,651	1,000	651
Technology Supplies	8,675	7,181	5,500	1,681
Miscellaneous Supplies	5,436	3,090	5,000	(1,910)
Property (Equipment & Furnishings)		10,580	1,500	9,080
Equipment	1,498	379		379
Total Support Services - Instr. Staff	132,029	136,200	146,550	(10,350)
General Administration				
Purchased Professional and Technical Services	40,335	41,335	40,000	1,335
Communication Services		902	6,500	(5,598)
Postage	1,458	683		683
Telephone	5,203	611		611
Other Miscellaneous Purchased Services	12,095	9,876	10,000	(124)
Supplies and Materials	12,779	31,867	14,000	17,867
Total General Administration	71,870	85,274	70,500	14,774
School Administration				
Communication Services		8,246		8,246
Postage	2,011	1,410		1,410
Telephone	11,924	5,825	14,000	(8,175)
General Teaching Supplies	30,535	34,376	26,000	8,376
Total School Administration	44,470	49,857	40,000	9,857

Unified School District No. 101
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Operations and Maintenance				
Salaries - Non Licensed	$ 49,378	50,451	50,612	(161)
Group Insurance		3,600		3,600
Social Security	3,208	3,255	3,288	(33)
Worker's Compensation		25		25
Other Employee Benefits	38	20	50	(30)
Purchased Professional and Technical Services		3,485		3,485
Water/Sewer Services (Non-Energy)	13,676	17,391	22,000	(4,609)
Cleaning Services	14,665	16,289	14,000	2,289
Repairs and Maintenance		2,400	25,000	(22,600)
Other Equipment Services	19,327	7,254		7,254
Other Purchased Property Services		6,710		6,710
Telephone	852	262		262
Supplies and Materials	61,946	74,057	50,000	24,057
Heating	31,191	31,080	40,000	(8,920)
Electricity	172,528	174,164	200,000	(25,836)
Property (Equipment & Furnishings)		23,739		23,739
Equipment	72,607	29,178	60,000	(30,822)
Total Operations and Maintenance	439,416	443,360	464,950	(21,590)
Vehicle Operation Services				
Other Employee Benefits			2,500	(2,500)
Purchased Professional and Technical Services	273	1,155		1,155
Insurance	16,463	20,221	10,000	10,221
Motor Fuel	69,069	56,599	65,000	(8,401)
Property (Equipment & Furnishings)		202		202
Other	6,696	2,959	6,000	(3,041)
Total Vehicle Operation Services	92,501	81,136	83,500	(2,364)
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	3,669	10,133		10,133
Supplies and Materials	5,517	5,525	6,000	(475)
Total Vehicle Servicing/Maintenance	9,186	15,658	6,000	9,658
Support Services - Other				
Other			176,253	(176,253)
Facilities Acquisition/Construction				
Architecture and Engineering Services	16,550	2,061		2,061
Fund Transfers				
Pre-School Aged At-Risk	10,000	20,000		20,000
Bilingual Education	1,215	339	1,366	(1,027)
At Risk K-12	191,288	196,112	210,740	(14,628)
Food Service		69,277		69,277
Professional Development		30,000		30,000
Special Education	395,021	257,847	369,498	(111,651)
Career and Postsecondary Education		130,000		130,000
Total Fund Transfers	597,524	703,575	581,604	121,971
Budget Adjustments				
Legal Max Adjustment			(12,774)	12,774
Total Expenditures and Transfers	1,518,778	1,695,006	1,695,006	
Receipts Over (Under) Expenditures and Transfers	(52,230)	(139,562)		
Unencumbered Cash, Beginning	218,741	166,511		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	166,511	26,949		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 10,000	20,000		20,000
Total Cash Receipts	10,000	20,000		20,000
Expenditures and Transfers				
Instruction				
Salaries - Licensed	5,354	15,130	5,487	9,643
Salaries - Non Licensed	112		6,726	(6,726)
Group Insurance		480		480
Social Security	904	404	927	(523)
Other Employee Benefits	11	5	11	(6)
Other Miscellaneous Purchased Services			22,014	(22,014)
Total Expenditures and Transfers	6,381	16,019	35,165	(19,146)
Receipts Over (Under) Expenditures and Transfers	3,619	3,981		
Unencumbered Cash, Beginning	27,996	31,615		
Unencumbered Cash, Ending	31,615	35,596		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 701,635	690,535	747,542	(57,007)
Transfer from Supplemental General Fund	191,288	196,112	210,740	(14,628)
Total Cash Receipts	892,923	886,647	958,282	(71,635)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	969,638	956,375	994,634	(38,259)
Salaries - Non Licensed	31,902	59,815	93,478	(33,663)
Employee Benefits		6,706		6,706
Group Insurance		97,360		97,360
Social Security	44,196	74,879		74,879
Other Employee Benefits	480	1,101		1,101
Other Miscellaneous Purchased Services			300,198	(300,198)
Total Expenditures and Transfers	1,046,216	1,196,236	1,388,310	(192,074)
Receipts Over (Under) Expenditures and Transfers	(153,293)	(309,589)		
Unencumbered Cash, Beginning	603,605	450,312		
Unencumbered Cash, Ending	450,312	140,723		

Unified School District No. 101
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	$ 1,215	339	1,366	(1,027)
Total Cash Receipts	1,215	339	1,366	(1,027)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	1,215	749	1,280	(531)
Total Expenditures and Transfers	1,215	749	1,280	(531)
Receipts Over (Under) Expenditures and Transfers		(410)		
Unencumbered Cash, Beginning	410	410		
Unencumbered Cash, Ending	410			

Unified School District No. 101
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$		39,909	(39,909)
Total Cash Receipts			39,909	(39,909)
Expenditures and Transfers				
Instruction				
Other			39,909	(39,909)
Total Expenditures and Transfers			39,909	(39,909)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 101
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 296,518	287,637	297,485	(9,848)
Delinquent Taxes	4,808	11,348	1,564	9,784
Interest on Investments	166,777	197,557		197,557
Other Revenue From Local Sources	8,362	78,342		78,342
Total Revenue from Local Sources	476,465	574,884	299,049	275,835
Revenue from County Sources				
Motor Vehicle Tax	32,992	33,750	34,143	(393)
Recreational Vehicle Tax	502	516	853	(337)
Commercial Vehicle Tax	1,734	1,935	1,826	109
Total Revenue from County Sources	35,228	36,201	36,822	(621)
Revenue from State Sources				
General State Aid	121,935	132,796	132,812	(16)
Operating Transfers				
Transfer from General Fund	603,118	208,595		208,595
Total Cash Receipts	1,236,746	952,476	468,683	483,793
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	62,175	73,169	280,000	(206,831)
Support Services - Instr. Staff				
Property (Equipment & Furnishings)	2,839			
Other	2,640	1,460		1,460
Total Support Services - Instr. Staff	5,479	1,460		1,460
Operations and Maintenance				
Other Employee Benefits			479,672	(479,672)
Property (Equipment & Furnishings)	9,995	5,142	10,000	(4,858)
Total Operations and Maintenance	9,995	5,142	489,672	(484,530)
Vehicle Operation Services				
Property (Equipment & Furnishings)	100,887	75,180	75,000	180
Other	6,159			
Total Vehicle Operation Services	107,046	75,180	75,000	180
Vehicle Servicing/Maintenance				
Repairs and Maintenance		5,734		5,734
Facilities Acquisition/Construction				
Site Improvements			20,000	(20,000)
New Buildings Acquisition and Construction		38,330	350,000	(311,670)
Building Repair and Remodeling	388,210	518,405	200,000	318,405
Other Facilities Acquisition/Construction	18,350	240,000	1,866,016	(1,626,016)
Total Facilities Acquisition/Construction	406,560	796,735	2,436,016	(1,639,281)
Total Expenditures and Transfers	591,255	957,420	3,280,688	(2,323,268)
Receipts Over (Under) Expenditures and Transfers	645,491	(4,944)		
Unencumbered Cash, Beginning	1,913,313	2,558,804		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	2,558,804	2,553,860		

Unified School District No. 101
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 3,205	3,305		3,305
Revenue from State Sources				
General State Aid	4,205	3,335	3,105	230
Total Cash Receipts	7,410	6,640	3,105	3,535
Expenditures and Transfers				
Instruction				
Salaries - Licensed	4,473	4,550	10,000	(5,450)
Group Insurance		71		71
Social Security	333	349		349
Other Employee Benefits	5	7		7
Other			13,170	(13,170)
Total Instruction	4,811	4,977	23,170	(18,193)
Vehicle Operation/Maintenance				
Motor Fuel	327	292		292
Total Expenditures and Transfers	5,138	5,269	23,170	(17,901)
Receipts Over (Under) Expenditures and Transfers	2,272	1,371		
Unencumbered Cash, Beginning	17,792	20,064		
Unencumbered Cash, Ending	20,064	21,435		

Unified School District No. 101
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 40,324	1,618	57,305	(55,687)
Adults and Non-Reimbursable Programs	3,120	2,810	2,707	103
Other Revenue From Local Sources	18,562			
Total Revenue from Local Sources	62,006	4,428	60,012	(55,584)
Revenue from State Sources				
General State Aid	2,467	2,152	1,664	488
Revenue from Federal Sources				
Federal Financial Assistance	230,217	228,259	190,050	38,209
Fresh Fruits and Vegetables Grant		7,203		7,203
Other Federal Financial Assistance	13,822			
Total Revenue from Federal Sources	244,039	235,462	190,050	45,412
Operating Transfers				
Transfer from General Fund	12,564	288		288
Transfer from Supplemental General Fund		69,277		69,277
Total Operating Transfers	12,564	69,565		69,565
Total Cash Receipts	321,076	311,607	251,726	59,881
Expenditures and Transfers				
Food Service Operations				
Salaries - Non Licensed	2,800		16,821	(16,821)
Food Service Management	348,235	293,252	305,000	(11,748)
Other Miscellaneous Purchased Services	3,317	4,478		4,478
Miscellaneous Supplies	799	1,191		1,191
Equipment	450	35,366		35,366
Other	1,956	6,198	67,190	(60,992)
Total Food Service Operations	357,557	340,485	389,011	(48,526)
Budget Credit Adjustment			45,412	(45,412)
Total Expenditures and Transfers	357,557	340,485	434,423	(93,938)
Receipts Over (Under) Expenditures and Transfers	(36,481)	(28,878)		
Unencumbered Cash, Beginning	176,952	140,471		
Unencumbered Cash, Ending	140,471	111,593		

Unified School District No. 101
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 3,031	3,958	3,750	208
Operating Transfers				
Transfer from Supplemental General Fund		30,000		30,000
Total Cash Receipts	3,031	33,958	3,750	30,208
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services		10,154		10,154
Instructional Program Improvement Services	8,427	7,144	9,000	(1,856)
Other Professional Services	8,851	3,077		3,077
General Teaching Supplies	4,698	621		621
Other	5,096		5,000	(5,000)
Total Support Services - Instr. Staff	27,072	20,996	14,000	6,996
Support Services - Other				
Purchased Professional and Technical Services		11,546	10,663	883
Supplies and Materials		3,689	5,000	(1,311)
Total Support Services - Other		15,235	15,663	(428)
Total Expenditures and Transfers	27,072	36,231	29,663	6,568
Receipts Over (Under) Expenditures and Transfers	(24,041)	(2,273)		
Unencumbered Cash, Beginning	50,743	26,702		
Unencumbered Cash, Ending	26,702	24,429		

Unified School District No. 101
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 484,836	619,220	645,738	(26,518)
Transfer from Supplemental General Fund	395,021	257,847	369,498	(111,651)
Total Cash Receipts	879,857	877,067	1,015,236	(138,169)
Expenditures and Transfers				
Instruction				
Other Employee Benefits			946,516	(946,516)
LEA Payments to COOP's/Interlocals	327,723	391,351	376,626	14,725
LEA State Aid Flowthrough Payments to COOP's/Interlocals	424,931	461,882	512,546	(50,664)
Total Instruction	752,654	853,233	1,835,688	(982,455)
Vehicle Operation Services				
Salaries - Non Licensed	36,081	45,044		45,044
Group Insurance		189	40,000	(39,811)
Social Security	2,749	3,421	3,000	421
Other Employee Benefits	248	292	250	42
Insurance	1,712	2,188		2,188
Other Miscellaneous Purchased Services	380		400	(400)
Supplies and Materials	1,011	1,385		1,385
Motor Fuel	11,695	16,693	18,000	(1,307)
Miscellaneous Supplies			2,000	(2,000)
Equipment		462		462
Total Vehicle Operation Services	53,876	69,674	63,650	6,024
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	3,546	2,602	3,500	(898)
Total Expenditures and Transfers	810,076	925,509	1,902,838	(977,329)
Receipts Over (Under) Expenditures and Transfers	69,781	(48,442)		
Unencumbered Cash, Beginning	834,516	904,297		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	904,297	855,855		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 7,049	2,371		2,371
Revenue from State Sources				
CTE Transportation State Aid	4,272	3,396	9,971	(6,575)
Revenue from Federal Sources				
Federal Financial Assistance		478		478
Operating Transfers				
Transfer from General Fund	160,000			
Transfer from Supplemental General Fund		130,000		130,000
Total Operating Transfers	160,000	130,000		130,000
Total Cash Receipts	171,321	136,245	9,971	126,274
Expenditures and Transfers				
Instruction				
Salaries - Licensed	140,087	91,339	165,000	(73,661)
Group Insurance		6,915		6,915
Social Security	10,572	6,855	11,971	(5,116)
Other Employee Benefits	1,179	1,318	1,500	(182)
Supplies and Materials		2,955		2,955
General Teaching Supplies	2,622	7,429	1,500	5,929
Textbooks	1,296	11,019	1,500	9,519
Property (Equipment & Furnishings)		2,390	5,000	(2,610)
Equipment	4,409			
Other			22,632	(22,632)
Total Instruction	160,165	130,220	209,103	(78,883)
Budget Credit Adjustment			478	(478)
Total Expenditures and Transfers	160,165	130,220	209,581	(79,361)
Receipts Over (Under) Expenditures and Transfers	11,156	6,025		
Unencumbered Cash, Beginning	182,301	193,457		
Unencumbered Cash, Ending	193,457	199,482		

Unified School District No. 101
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 52	
Donations	3,956	12,744
Total Revenue from Local Sources	4,008	12,744
Revenue from State Sources		
Kansas Safe and Secure Schools	6,047	
Kansas CIF Pre-K Pilot Program	32,260	32,260
Total Revenue from State Sources	38,307	32,260
Revenue from Federal Sources		
TANF Funds	40,899	33,896
Total Cash Receipts	83,214	78,900
Expenditures and Transfers		
Instruction		
Salaries - Licensed	48,180	41,653
Salaries - Non Licensed	12,226	17,641
Social Security	4,060	5,158
Other Employee Benefits	55	67
Supplies and Materials		3,181
General Teaching Supplies	3,685	19,936
Other	2,000	1,571
Total Instruction	70,206	89,207
Support Services - Other		
Other		10,436
Total Expenditures and Transfers	70,206	99,643
Receipts Over (Under) Expenditures and Transfers	13,008	(20,743)
Unencumbered Cash, Beginning	186,370	199,378
Unencumbered Cash, Ending	199,378	178,635

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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 464,347	455,171	533,999	(78,828)
Total Cash Receipts	464,347	455,171	533,999	(78,828)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	319,245	307,701	325,000	(17,299)
Support Services - Students				
Other Employee Benefits	4,949	7,492	12,000	(4,508)
Support Services - Instr. Staff				
Other Employee Benefits	13,706	13,303	13,500	(197)
General Administration				
Other Employee Benefits	20,913	20,315	21,000	(685)
School Administration				
Other Employee Benefits	43,295	44,904	44,000	904
Support Services - Business				
Other Employee Benefits	5,581	5,261	6,000	(739)
Operations and Maintenance				
Other Employee Benefits	31,943	33,189	32,500	689
Student Transportation				
Other Employee Benefits	24,481	23,006	26,000	(2,994)
Food Service Operations				
Other Employee Benefits	234		53,999	(53,999)
Total Expenditures and Transfers	464,347	455,171	533,999	(78,828)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Rental Fees and Books	$ 20,976	21,648
Total Cash Receipts	20,976	21,648
Expenditures and Transfers		
Instruction		
Textbooks	17,283	23,278
Total Expenditures and Transfers	17,283	23,278
Receipts Over (Under) Expenditures and Transfers	3,693	(1,630)
Unencumbered Cash, Beginning	46,353	50,046
Unencumbered Cash, Ending	50,046	48,416

Unified School District No. 101
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 475,376	307,088
Total Cash Receipts	475,376	307,088
Expenditures and Transfers		
Instruction		
Salaries - Licensed	255,702	
Salaries - Non Licensed	91,238	
Social Security	21,514	
Other Employee Benefits	286	
Purchased Professional and Technical Services	37,732	
Property (Equipment & Furnishings)	50,850	
Total Instruction	457,322	
Operations and Maintenance		
Repairs and Maintenance	25,950	197,895
Supplies and Materials	212	
Total Operations and Maintenance	26,162	197,895
Total Expenditures and Transfers	483,484	197,895
Receipts Over (Under) Expenditures and Transfers	(8,108)	109,193
Unencumbered Cash, Beginning	(101,085)	(109,193)
Unencumbered Cash, Ending	(109,193)	

Unified School District No. 101
EMINTS Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	11,174	
Total Cash Receipts		11,174	
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		11,174	
Unencumbered Cash, Beginning		(6,789)	4,385
Unencumbered Cash, Ending		4,385	4,385

Unified School District No. 101
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		6	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 21,706	22,300
Total Cash Receipts	21,706	22,300
Expenditures and Transfers		
Instruction		
Salaries - Licensed	15,100	16,443
Group Insurance	7,200	
Social Security		7,200
Total Expenditures and Transfers	22,300	23,643
Receipts Over (Under) Expenditures and Transfers	(594)	(1,343)
Unencumbered Cash, Beginning	(21,706)	(22,300)
Unencumbered Cash, Ending	(22,300)	(23,643)

Unified School District No. 101
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 135,674	203,910
Total Cash Receipts	135,674	203,910
Expenditures and Transfers		
Instruction		
Salaries - Licensed	90,344	84,497
Salaries - Non Licensed	67,084	69,321
Social Security	10,733	12,142
Other Employee Benefits	129	182
Total Expenditures and Transfers	168,290	166,142
Receipts Over (Under) Expenditures and Transfers	(32,616)	37,768
Unencumbered Cash, Beginning	(20,156)	(52,772)
Unencumbered Cash, Ending	(52,772)	(15,004)

Unified School District No. 101
Infectious Disease Management Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 81,540	111,876
Total Cash Receipts	81,540	111,876
Expenditures and Transfers		
Instruction		
Salaries - Licensed		25,300
Group Insurance		785
Social Security		1,770
Other Employee Benefits		25
Supplies and Materials		810
Total Instruction		28,690
Support Services - Students		
Salaries - Licensed	72,018	23,333
Salaries - Non Licensed	34,200	10,400
Group Insurance	7,800	
Social Security	6,495	2,366
Other Employee Benefits	72	39
Purchased Professional and Technical Services	1,061	
Supplies and Materials	3,659	1,814
Other	108	
Total Support Services - Students	125,413	37,952
Total Expenditures and Transfers	125,413	66,642
Receipts Over (Under) Expenditures and Transfers	(43,873)	45,234
Unencumbered Cash, Beginning		(43,873)
Unencumbered Cash, Ending	(43,873)	1,361

Unified School District No. 101
CLIA Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 101,553	
Total Cash Receipts	101,553	
Expenditures and Transfers		
Support Services - Students		
Social Security	3	
Other Employee Benefits	9	
Supplies and Materials	137	
Total Expenditures and Transfers	149	
Receipts Over (Under) Expenditures and Transfers	101,404	
Unencumbered Cash, Beginning	(95,533)	5,871
Unencumbered Cash, Ending	5,871	5,871

Unified School District No. 101
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 37,367	36,569
Total Cash Receipts	37,367	36,569
Expenditures and Transfers		
Instruction		
Salaries - Licensed	25,000	
Other Employee Benefits	3	
Purchased Professional and Technical Services	12,081	32,062
Total Instruction	37,084	32,062
Support Services - Instr. Staff		
Purchased Professional and Technical Services		4,005
Total Expenditures and Transfers	37,084	36,067
Receipts Over (Under) Expenditures and Transfers	283	502
Unencumbered Cash, Beginning	(4,630)	(4,347)
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	(4,347)	(3,845)

Unified School District No. 101
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 18,873	20,120
Total Cash Receipts	18,873	20,120
Expenditures and Transfers		
Instruction		
Salaries - Licensed	18,379	17,446
Social Security		883
Other Employee Benefits		12
Total Expenditures and Transfers	18,379	18,341
Receipts Over (Under) Expenditures and Transfers	494	1,779
Unencumbered Cash, Beginning	(5,641)	(5,147)
Unencumbered Cash, Ending	(5,147)	(3,368)

Unified School District No. 101
EHS Animal Science Facility Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 5,000	
Total Cash Receipts	5,000	
Expenditures and Transfers		
Instruction		
Other		72,689
Total Expenditures and Transfers		72,689
Receipts Over (Under) Expenditures and Transfers	5,000	(72,689)
Unencumbered Cash, Beginning	67,689	72,689
Unencumbered Cash, Ending	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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 848,839	843,845	871,725	(27,880)
Delinquent Taxes	13,108	32,997	4,494	28,503
Other Revenue From Local Sources		15		15
Total Revenue from Local Sources	861,947	876,857	876,219	638
Revenue from County Sources				
Motor Vehicle Tax	81,704	88,598	90,213	(1,615)
Recreational Vehicle Tax	1,253	1,361	2,252	(891)
Commercial Vehicle Tax	4,364	5,430	4,823	607
Total Revenue from County Sources	87,321	95,389	97,288	(1,899)
Revenue from State Sources				
General State Aid	506,251	579,737	579,737	
Total Cash Receipts	1,455,519	1,551,983	1,553,244	(1,261)
Expenditures and Transfers				
Debt Service				
Redemption of Principal	830,000	860,000	860,000	
Interest (Coupons)	551,534	520,326	519,488	838
Total Expenditures and Transfers	1,381,534	1,380,326	1,379,488	838
Receipts Over (Under) Expenditures and Transfers	73,985	171,657		
Unencumbered Cash, Beginning	1,265,143	1,339,128		
Unencumbered Cash, Ending	1,339,128	1,510,785		

Unified School District No. 101
Health Insurance Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 287,752	135,712
Total Cash Receipts	287,752	135,712
Expenditures and Transfers		
Instruction		
Other Employee Benefits	300,607	200,724
Total Expenditures and Transfers	300,607	200,724
Receipts Over (Under) Expenditures and Transfers	(12,855)	(65,012)
Unencumbered Cash, Beginning	329,773	316,918
Unencumbered Cash, Ending	316,918	251,906

Unified School District No. 101
Erie, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

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	10,610	5,082	4,871	10,821
Library	-	653	595	58
Pre-K Noodle	4,098			4,098
Sp Needs	1,319			1,319
Student Activity	1,939	1,730	1,221	2,448
Tank Connection	312	259	471	100
Galesburg:				
Band	715	673	789	599
Band Fundraiser	278			278
Cheerleaders	589	36		625
Library	28			28
Stuco	785	690	503	972
Student Activity	564	2,690	1,753	1,501
Student Fund	445	500	442	503
Student Fundraisers	4,030		650	3,380
High School:				
Art Club	4,951	15	456	4,510
Art Fees	1,357	918		2,275
Auto Tech	-	12	12	-
Band	1,355	412	793	974
Baseball	18	1,538	990	566
Boys Basketball	2,826	700	184	3,342
Cheer	1,995	1,867	1,426	2,436
Chess	636			636
Class of 2024	302		302	-
Class of 2025	4,212	35	4,421	(174)
Class of 2026	7,388	448	3,897	3,939
Class of 2027	-	2,334	713	1,621
Class of 2028	-	337		337
Cross Country	1,268	1,212	1,142	1,338
Drama	1,322	81	100	1,303
EHS Auto Tech	8,220	4,267	5,829	6,658
Business Essential	461	10,488	7,483	3,466
FCA	781	451	149	1,083
FCCLA	1,524	481	1,073	932
FFA	5,278	21,753	19,976	7,055
Fishing U	509		509	-
Floriculture	-	105	8	97
Football	2	200		202
Forensics	216			216
Girls Basketball	2,602	1,183	2,345	1,440
Golf	2,828	1,675	2,438	2,065
Green Team	34		34	-
Hosa	857	500	767	590
Industrial Arts	1,595	6,131	5,550	2,176
Kays	1,839	2,928	2,907	1,860
Leadership	97		35	62
Library	405	24		429
NHS	370	310		680
PBL	695			695
Powerlifting	862	400	409	853
Renaissance	564		27	537
Scholar Bowl	380	183	30	533
Scholarship	1,100		1,000	100
Science Club	2,113			2,113
Softball	2,277	20	587	1,710
Special Needs	3,389			3,389
Special Olympic	3,077	4,757	5,037	2,797
Stuco	253	207	215	245
Student Activity	8,505	9,927	10,806	7,626
Trapshooting	266	2,865	2,902	229
Track	2,756	50	944	1,862
Volleyball	1,356	6,404	5,089	2,671
Wild	2,106			2,106
Wrestling	(82)	1,861	1,609	170
Yellow Ribbon	440			440
Other Agency Funds:				
Payroll Clearing	241,903	757,358	999,261	-
Total Agency Funds	353,224	856,750	1,102,750	107,224

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, 2025

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	$ 23,314	13,866	15,325	21,855	-	21,855
Concessions	1,833	3,490	3,039	2,284		2,284
High School:						
Athletics	8,993	36,612	41,000	4,605	-	4,605
Concessions	-	10,323	9,271	1,052	-	1,052
Subtotal Gate Receipts	34,140	64,291	68,635	29,796	-	29,796
Special Projects:						
Elementary:						
Yearbook	2,668	843	2,257	1,254	-	1,254
Greenhouse	9,306	2,972	2,312	9,966	-	9,966
Sales Tax	330	369	401	298	-	298
Galesburg:						
Print Shop	210			210	-	210
Sales Tax	-	1,242	989	253	-	253
High School:						
Annual	6,841	7,424	6,294	7,971	-	7,971
Athletic Equipment	45		45	-		-
Sales Tax	-	3,576	3,576	-	-	-
Voc Ag	1,778	1,386	2,195	969	-	969
Subtotal Special Projects	21,178	17,812	18,069	20,921	-	20,921
Total District Activity Funds	55,318	82,103	86,704	50,717	-	50,717

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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, 2025, and have issued our report thereon dated March 9, 2026.

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
March 9, 2026

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, 2025. 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, 2025.

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
March 9, 2026

Unified School District No. 101
Erie, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

I. Summary of Independent Auditors' Results

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

Internal Control over Financial Reporting:

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

Federal Awards:
Internal control over major programs:

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

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

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

Identification of major programs:

U.S. Department of Agriculture	
Child Nutrition Cluster:	
School Breakfast Program	CFDA #10.553
National School Lunch Program	CFDA #10.555
Summer Food Service Program for Children	CFDA #10.559
Fresh Fruits and Vegetables Program	CFDA #10.582
U.S. Department of Education	
American Rescue Plan - 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

Unified School District No. 101
Erie, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 101
Erie, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

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	$ 70,045	70,045	
National School Lunch Program	D0101	10.555	146,919	146,919	
Summer Food Service Program for Children	D0101	10.559	11,295	11,295	
Fresh Fruits and Vegetables Program	D0101	10.582	7,203	7,203	
	Total Child Nutrition Cluster:		235,462	235,462	(1)
Total U.S. Department of Agriculture			235,462	235,462	
U.S. Department of Education					
Passed through Kansas Department of Education					
Title I Grant to Local Educational Agencies	D0101	84.010	203,910	166,142	
Rural Education	D0101	84.358	22,300	23,643	
Supporting Effective Instruction State Grants	D0101	84.367	36,569	36,067	
Student Support and Academic Enrichment Program	D0101	84.424	20,120	18,341	
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0101	84.425U	307,088	197,895	(1)
Passed through Southeast Kansas Education Service Center					
Career and Technical Education - Basic Grants to States		84.048	2,849	2,849	
Total U.S. Department of Education			592,836	444,937	
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	111,878	66,644	
477 Cluster:					
Temporary Assistance for Needy Families	D0101	93.558	33,896	33,896	
	Total 477 Cluster:		33,896	33,896	
Total U.S. Department of Health and Human Services			145,774	100,540	
Total Federal Awards			974,072	780,939	

(1) These programs were considered to be major programs

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.