

UNIFIED SCHOOL DISTRICT NO. 101

Financial Statements  
and  
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2021

Unified School District No. 101  
Erie, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2021

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Erie, Kansas  
Special Financial Statements  
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## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 101, Erie, Kansas, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statements**

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 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 101, Erie, Kansas, as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 101, Erie, Kansas, as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2022 on our consideration of Unified School District No. 101, Erie, Kansas, 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 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 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 Unified School District No. 101, Erie, Kansas, internal control over financial reporting and compliance.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards, and is not a required part of the basic financial statements. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents), as required under the provisions of the *Kansas Municipal Audit and Accounting Guide*, are presented for analysis and are also 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 information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

### **Prior Year Comparative Analysis**

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 101, Erie, Kansas, as of June 30, 2020 (not presented herein) and have issued our report thereon dated February 25, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2020 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 2020 financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statement or to the 2020 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

March 10, 2022

Unified School District No. 101  
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$	4,613,741	4,613,741		52	52
Supplemental General	165,967	1,473,772	1,426,078	213,661	18,796	232,457
Special Purpose:						
Pre-School Aged At-Risk	9,427		7,260	2,167		2,167
At Risk K-12	183,544	560,000	516,582	226,962		226,962
Bilingual Education	1,187	2,135	3,322			
Capital Outlay	451,964	566,526	294,748	723,742	94,798	818,540
Driver Training	15,663	6,831	11,428	11,066	16	11,082
Food Service	110,017	470,465	432,671	147,811	12,605	160,416
Professional Development	62,349	20,000	9,249	73,100		73,100
Special Education	301,232	1,493,546	1,020,013	774,765		774,765
Career and Postsecondary Education	205,641	199,335	169,285	235,691		235,691
Gifts and Grants	210,192	81,607	97,151	194,648	1,338	195,986
KPERS Special Retirement Contribution		411,354	411,354			
Contingency Reserve	558,684	100,000		658,684		658,684
Textbook Rental	17,495	16,466	13,644	20,317		20,317
21st Century Community Learning Centers	14,481	50,998	90,344	( 24,865)	500	( 24,365)
REAP Grant		5,919	5,919			
Special Mini-Grants	26,127			26,127		26,127
Rural and Low Income School Grant	3,879		3,879			
Title I	11,569	113,826	164,880	( 39,485)		( 39,485)
Title II	134	11,156	18,795	( 7,505)		( 7,505)
Title IV-A	1,549	12,937	18,569	( 4,083)		( 4,083)
EHS Animal Science Facility	61,989			61,989		61,989
Safe and Supportive Schools Grant	71			71		71
Gate Receipts	32,871	38,308	41,370	29,809		29,809
Special Projects	10,936	14,464	11,512	13,888		13,888
Bond and Interest:						
Bond and Interest	1,452,288	1,362,742	1,408,413	1,406,617		1,406,617
Trusts:						
Elementary/Secondary School Emergency Relief	( 12,744)	106,914	573,680	( 479,510)	474,362	( 5,148)
SPARK Program	( 759)	26,463	25,704			
Health Insurance Reserve	4,129	410,172	336,524	77,777		77,777
Total Primary Government (1)	<u>3,899,882</u>	<u>12,169,677</u>	<u>11,726,115</u>	<u>4,343,444</u>	<u>602,467</u>	<u>4,945,911</u>

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

Unified School District No. 101  
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2021

	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:						
Demand Deposits						4,972,953
Due from State of Kansas						265,008
Petty Cash Advance						3,000
Less: Agency Funds						( 295,049)
Adjustment for Rounding						( 1)
Total Primary Government (1)						<u><u>4,945,911</u></u>

(1) Excluding Agency Funds



Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**Note 1   Summary of Significant Accounting Policies**

**A.      Reporting Entity**

Principles Used in Determining Scope of Entity

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

**B.      Basis of Presentation**

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

The following Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2021:

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

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

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

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

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**C. Basis of Accounting**

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

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

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

**D. Budgets**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2021, the District had no such amendments. Subsequent to the adoption of the budget, the budgets of the General Fund and the Supplemental General Fund were cut by the State Board of Education to the legal maximum amounts of \$4,549,931 and \$1,423,144, respectively. These maximum budgets are based on audited full-time equivalent enrollment.

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

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

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

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

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

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

*Cash*

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

*Property Taxes and Other Receivables*

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

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

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

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

*Reimbursed Expenses*

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

*Interfund Transactions*

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

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

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

The District received \$265,008 subsequent to June 30, 2021 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021. \$209,329 of these receipts were for the General Fund and \$55,679 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

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

At June 30, 2021, the District had no investments. During the year, they had invested funds in the Kansas Municipal Investment Pool.

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

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

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

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

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

At June 30, 2021, the carrying amount of the District's deposits was \$4,972,953 and the bank balance was \$5,596,188. Of the bank balance, \$414,469 was covered by federal depository insurance and the remaining \$5,181,719 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

**Note 4**   **Long-term Debt**

*Prior Year Refunding of Debt*

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

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

*Changes in Long-Term Debt*

Changes in long-term debt for the year ending June 30, 2021 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. School Building Bonds 2009	3.50-5.20%	06/01/09	\$ 6,000,000	10/01/39	3,525,000		150,000	3,375,000	166,728
G.O. School Building Bonds 2010	3.55-5.75%	04/01/10	6,900,000	10/01/39	2,230,000		155,000	2,075,000	101,323
G.O. Advance Refunding Bonds 2015	2.00-3.625%	12/30/15	8,630,000	10/01/38	7,950,000		320,000	7,630,000	243,987
G.O. Advance Refunding Bonds 2019	2.60-3.45%	11/01/19	6,085,000	10/01/39	6,085,000		70,000	6,015,000	201,375
<u>Capital Lease Obligations:</u>									
Copiers	5.00%	02/01/16	48,623	08/01/20	1,002		1,002	0	4
Total Contractual Indebtedness					<u>19,791,002</u>	<u>0</u>	<u>696,002</u>	<u>19,095,000</u>	<u>713,417</u>

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

	<u>General Obligation Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2021-22	\$ 710,000	689,818
2022-23	730,000	665,278
2023-24	765,000	637,022
2024-25	795,000	606,563
2025-26	825,000	575,977
2026-27/2030-31	4,740,000	2,373,606
2031-32/2035-36	5,695,000	1,395,015
2036-37/2039-40	4,835,000	335,055
Total	<u>19,095,000</u>	<u>7,278,334</u>

**Note 5 Claims and Judgments**

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of March 10, 2022, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

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

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

**Note 6 Interfund Transfers**

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	\$ 180,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	65,470
General Fund	Food Service Fund	K.S.A. 72-5167	22,682
General Fund	Professional Development Fund	K.S.A. 72-5167	20,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,290,768
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	100,000
General Fund	Health Insurance Reserve	Trust Agreement	50,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	2,135
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	380,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	202,068
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	195,000

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

*Compensated Absences.*

Employees may accrue 13 days of sick leave each year. An employee may accumulate up to 75 days of sick leave. Days accumulated in excess of 75 at the end of a year are paid to the employee at year end. At retirement, the District pays \$90 per day of accumulated, unused sick leave, for up to 50% of the accumulated days, to employees that qualify under the early retirement program. No other payments are made for unused sick leave.

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

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

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

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

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

*Defined Benefit Pension Plan*

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23% , respectively, for the fiscal year ended June 30, 2021.

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

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

The 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 \$411,354 from the State of Kansas for the year ended June 30, 2021.



Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

*Net Pension Liability.* At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,625,767. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in these financial statements.

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

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

*Compliance with Kansas Cash Basis Law*

The following funds had deficit unencumbered cash balances as of June 30, 2021, in the amounts indicated:

21st Century Community Learning Centers Fund	\$ 24,865
Title I Fund	39,485
Title II Fund	7,505
Title IV-A Fund	4,083
Elementary and Secondary School Emergency Relief Fund	479,510

In each of these funds, this deficit balance was caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2021-22 fiscal year. This is not a violation of the Kansas Cash Basis Law.

*Compliance with Kansas Budget Law*

Expenditures and encumbrances exceeded the adopted budget of the Bilingual Education Fund, in the amount of \$297.

*Compliance with Kansas Depository Security Law*

No violations.

**Note 9 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 \$35,000 per employee per year. This limit was raised to \$40,000 in October, 2021. 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, 2021 is not available, but these amounts are not believed to be material to the financial statements, taken as a whole.

Unified School District No. 101  
Erie, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2021

**Note 10 COVID-19**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spread globally beyond its point of origin. In March, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation, and the impact on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include decreases to in-person enrollment, increases to Virtual Education expenses and additional expenses to insure the safety and health of District personnel and students.

*CRF and CARES Act Funding*

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through the Strengthening People and Revitalizing Kansas (SPARK) program. SPARK's first round distribution was to local governments in the amount of \$400 million. During the year ending June 30, 2021, the District received CRF in the amount of \$26,463, through Neosho County, from the SPARK program. In addition to this, the District received an additional \$106,916 from the State of Kansas through the Elementary/Secondary School Emergency Relief program (ESSER). The CRF and ESSER funds are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, ESSER, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

**Note 11 Subsequent Events**

The District has evaluated subsequent events through March 10, 2022, the date which the financial statement was available to be issued.

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

Unified School District No. 101  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021

Schedule 1

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:						
General	\$ 4,946,856	( 396,925)	63,810	4,613,741	4,613,741	
Supplemental General	1,494,742	( 71,598)	2,934	1,426,078	1,426,078	
Special Purpose:						
Pre-School Aged At-Risk	37,427			37,427	7,260	30,167
At Risk K-12	1,013,544			1,013,544	516,582	496,962
Bilingual Education	3,025			3,025	3,322	( 297)
Capital Outlay	755,925			755,925	294,748	461,177
Driver Training	15,663			15,663	11,428	4,235
Food Service	570,001		215,430	785,431	432,671	352,760
Professional Development	103,780			103,780	9,249	94,531
Special Education	1,127,000			1,127,000	1,020,013	106,987
Career and Postsecondary Education	210,000			210,000	169,285	40,715
KPERS Special Retirement Contribution	507,348			507,348	411,354	95,994
Bond and Interest:						
Bond and Interest	1,408,414			1,408,414	1,408,413	1
Totals	<u>12,193,725</u>	<u>( 468,523)</u>	<u>282,174</u>	<u>12,007,376</u>	<u>10,324,144</u>	<u>1,683,232</u>

Unified School District No. 101  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Schedule 2  
Page 1 of 31

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 56,271	63,810		63,810
Revenue from State Sources				
General State Aid	4,043,420	3,886,522	3,777,787	108,735
State Aid Reimbursement	1,186			
Mineral Production Tax		25		25
Special Education Aid	659,184	663,384	772,144	( 108,760)
Total Revenue from State Sources	4,703,790	4,549,931	4,549,931	
Total Cash Receipts	4,760,061	4,613,741	4,549,931	63,810
Expenditures and Transfers				
Instruction				
Certified Salaries	1,075,147	1,224,692	1,200,000	( 24,692)
Group Insurance	323,678	309,417	330,000	20,583
Social Security	82,456	95,686	85,000	( 10,686)
Other Employee Benefits	71,584	66,875	75,000	8,125
Purchased Professional and Technical Services		325	5,000	4,675
In-District Travel	3,724	3,186	4,000	814
General Supplies and Materials			42,034	42,034
Other		4,607		( 4,607)
Total Instruction	1,556,589	1,704,788	1,741,034	36,246
Support Services - Students				
Certified Salaries			40,000	40,000
Non-Certified Salaries	528			
Other Employee Benefits	2,090	778	3,000	2,222
Total Support Services - Students	2,618	778	43,000	42,222
Support Services - Instr. Staff				
Certified Salaries	64,768	64,083	75,000	10,917
Non-Certified Salaries	27,692	24,075	35,000	10,925
Social Security	4,742	4,685	5,000	315
Other Employee Benefits	1,476	701		( 701)
Total Support Services - Instr. Staff	98,678	93,544	115,000	21,456
General Administration				
Certified Salaries	118,040	132,000	132,000	
Non-Certified Salaries			42,000	42,000
Other Employee Benefits	3,026	1,449	5,000	3,551
Insurance	155,499	93,716	160,000	66,284
Communication Services			500	500
Other Miscellaneous Purchased Services	8,065	1,331	5,000	3,669
Supplies and Materials	2,088	767	3,000	2,233
Total General Administration	286,718	229,263	347,500	118,237
School Administration				
Certified Salaries	227,158	236,300	243,000	6,700
Non-Certified Salaries	91,605	88,768	100,000	11,232
Group Insurance	24,798	20,610	30,000	9,390
Social Security	21,923	22,394	25,000	2,606
Other Employee Benefits	1,731	1,127		( 1,127)
Total School Administration	367,215	369,199	398,000	28,801
Support Services - Business				
Non-Certified Salaries	76,541	77,053	40,000	( 37,053)
Group Insurance	25,249	26,364	28,000	1,636
Social Security	16,302	17,343	18,000	657
Total Support Services - Business	118,092	120,760	86,000	( 34,760)

Unified School District No. 101  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Schedule 2  
Page 2 of 31

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Operations and Maintenance				
Non-Certified Salaries	\$ 167,402	158,480	200,000	41,520
Group Insurance	39,947	43,633	45,000	1,367
Social Security	12,384	11,978	14,000	2,022
Other Employee Benefits	8,673	3,689	5,000	1,311
Total Operations and Maintenance	<u>228,406</u>	<u>217,780</u>	<u>264,000</u>	<u>46,220</u>
Vehicle Operation Services				
Non-Certified Salaries	104,487	100,874	120,000	19,126
Group Insurance	8,023	19,993	10,000	( 9,993)
Social Security	8,982	7,580	10,000	2,420
Other Employee Benefits	11,635	4,842	12,000	7,158
Total Vehicle Operation Services	<u>133,127</u>	<u>133,289</u>	<u>152,000</u>	<u>18,711</u>
Vehicle Servicing/Maintenance				
Supplies and Materials	<u>33,694</u>	<u>14,220</u>	<u>35,000</u>	<u>20,780</u>
Community Services Operations				
Community Service Operations	<u>                    </u>	<u>1,200</u>	<u>                    </u>	<u>( 1,200)</u>
Fund Transfers				
Pre-School Aged At-Risk			15,000	15,000
At Risk K-12	231,141	180,000	230,000	50,000
Capital Outlay	19,831	65,470		( 65,470)
Food Service	108,678	22,682	170,000	147,318
Professional Development	50,000	20,000	10,000	( 10,000)
Special Education	1,115,184	1,290,768	1,140,322	( 150,446)
Career and Postsecondary Education	190,171		200,000	200,000
Health Insurance Reserve		50,000		( 50,000)
Contingency Reserve	219,919	100,000		( 100,000)
Total Fund Transfers	<u>1,934,924</u>	<u>1,728,920</u>	<u>1,765,322</u>	<u>36,402</u>
Budget Adjustments				
Legal Max Adjustment	<u>                    </u>	<u>                    </u>	<u>( 396,925)</u>	<u>( 396,925)</u>
Budget Credit Adjustment	<u>                    </u>	<u>                    </u>	<u>63,810</u>	<u>63,810</u>
Total Expenditures and Transfers	<u>4,760,061</u>	<u>4,613,741</u>	<u>4,613,741</u>	<u>                    </u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	<u>                    </u>	<u>                    </u>		
Unencumbered Cash, Ending	<u>                    </u>	<u>                    </u>		

Unified School District No. 101  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 611,897	626,089	531,009	95,080
Delinquent Taxes	19,470	8,111	15,823	( 7,712)
Reimbursements	7,789	2,934		2,934
Total Revenue from Local Sources	<u>639,156</u>	<u>637,134</u>	<u>546,832</u>	<u>90,302</u>
Revenue from County Sources				
Motor Vehicle Tax	97,278	90,758	87,252	3,506
Recreational Vehicle Tax	1,501	1,421	1,313	108
Commercial Vehicle Tax	3,694	4,424	3,884	540
Total Revenue from County Sources	<u>102,473</u>	<u>96,603</u>	<u>92,449</u>	<u>4,154</u>
Revenue from State Sources				
Supplemental State Aid	756,319	740,035	705,668	34,367
Total Cash Receipts	<u>1,497,948</u>	<u>1,473,772</u>	<u>1,344,949</u>	<u>128,823</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	46,613	59,004	44,992	( 14,012)
Out-of-District Travel	2,000			
Other Miscellaneous Purchased Services			5,000	5,000
General Supplies and Materials	38,496	33,746	50,000	16,254
Textbooks	1,812	347	31,449	31,102
Miscellaneous Supplies	39,400	43,337	12,000	( 31,337)
Equipment	2,284	3,238		( 3,238)
Total Instruction	<u>130,605</u>	<u>139,672</u>	<u>143,441</u>	<u>3,769</u>
Support Services - Instr. Staff				
Purchased Professional and Technical Services	77,853	59,912	80,000	20,088
Other Purchased Services	33,450	36,350	12,293	( 24,057)
Books and Periodicals	1,019	1,632	10,000	8,368
Audio Visual and Software	7,563	5,108	2,000	( 3,108)
Miscellaneous Supplies	4,118	1,194	5,000	3,806
Total Support Services - Instr. Staff	<u>124,003</u>	<u>104,196</u>	<u>109,293</u>	<u>5,097</u>
General Administration				
Purchased Professional and Technical Services	15,999	13,028	20,000	6,972
Postage	1,848	693		( 693)
Telephone	5,000	5,243	8,000	2,757
Other Miscellaneous Purchased Services	3,905	3,071		( 3,071)
Supplies and Materials	14,010	7,893	15,000	7,107
Total General Administration	<u>40,762</u>	<u>29,928</u>	<u>43,000</u>	<u>13,072</u>
School Administration				
Postage	2,171	1,588		( 1,588)
Telephone	16,093	14,466	19,000	4,534
General Supplies and Materials	20,951	17,279	20,000	2,721
Total School Administration	<u>39,215</u>	<u>33,333</u>	<u>39,000</u>	<u>5,667</u>

Unified School District No. 101  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Operations and Maintenance				
Non-Certified Salaries	\$ 40,197	45,000	45,000	
Group Insurance	4,411		5,000	5,000
Social Security	2,525	2,137	3,000	863
Other Employee Benefits	35	60		( 60)
Purchased Professional and Technical Services		22		( 22)
Water/Sewer Services (Non-Energy)	13,799	11,464	22,000	10,536
Cleaning Services	13,244	12,877	15,000	2,123
Other Equipment Services	1,686	1,902	5,000	3,098
Telephone	855	843		( 843)
Supplies and Materials	2,208	3,291		( 3,291)
General Supplies and Materials			5,000	5,000
Heating	20,678	24,563	20,000	( 4,563)
Electricity	170,729	170,588	180,000	9,412
Motor Fuel			20,000	20,000
Equipment	<u>55,005</u>	<u>29,127</u>	<u>40,000</u>	<u>10,873</u>
Total Operations and Maintenance	<u>325,372</u>	<u>301,874</u>	<u>360,000</u>	<u>58,126</u>
Vehicle Operation Services				
Purchased Professional and Technical Services	130	242		( 242)
Insurance	21,203	11,606	23,962	12,356
Motor Fuel	18,179	22,433	45,000	22,567
Equipment			10,000	10,000
Other	<u>6,978</u>	<u>2,252</u>		( 2,252)
Total Vehicle Operation Services	<u>46,490</u>	<u>36,533</u>	<u>78,962</u>	<u>42,429</u>
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	1,091	642		( 642)
Supplies and Materials	<u>497</u>	<u>697</u>		( 697)
Total Vehicle Servicing/Maintenance	<u>1,588</u>	<u>1,339</u>		( 1,339)
Support Services - Other				
Instructional Program Improvement Services	<u>30</u>			
Fund Transfers				
Bilingual Education	2,070	2,135	1,046	( 1,089)
At Risk K-12	650,000	380,000	600,000	220,000
Food Service			60,000	60,000
Professional Development			20,000	20,000
Special Education		202,068	30,000	( 172,068)
Career and Postsecondary Education	<u>113,389</u>	<u>195,000</u>	<u>10,000</u>	<u>( 185,000)</u>
Total Fund Transfers	<u>765,459</u>	<u>779,203</u>	<u>721,046</u>	<u>( 58,157)</u>
Budget Adjustments				
Legal Max Adjustment			( 71,598)	( 71,598)
Budget Credit Adjustment			<u>2,934</u>	<u>2,934</u>
Total Expenditures and Transfers	<u>1,473,524</u>	<u>1,426,078</u>	<u>1,426,078</u>	
Receipts Over (Under)				
Expenditures and Transfers	24,424	47,694		
Unencumbered Cash, Beginning	141,543	165,967		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>165,967</u>	<u>213,661</u>		

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, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		13,000	( 13,000)
Operating Transfers				
Transfer from General Fund			15,000	( 15,000)
Total Cash Receipts			<u>28,000</u>	<u>( 28,000)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	500	5,253	28,900	23,647
Non-Certified Salaries	12	1,492	7,027	5,535
Social Security	38	508	1,000	492
Other Employee Benefits	<u>23</u>	<u>7</u>	<u>500</u>	<u>493</u>
Total Expenditures and Transfers	<u>573</u>	<u>7,260</u>	<u>37,427</u>	<u>30,167</u>
Receipts Over (Under)				
Expenditures and Transfers	( 573)	( 7,260)		
Unencumbered Cash, Beginning	<u>10,000</u>	<u>9,427</u>		
Unencumbered Cash, Ending	<u>9,427</u>	<u>2,167</u>		



Unified School District No. 101  
At Risk K-12 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 231,141	180,000	230,000	( 50,000)
Transfer from Supplemental General Fund	650,000	380,000	600,000	( 220,000)
Total Cash Receipts	<u>881,141</u>	<u>560,000</u>	<u>830,000</u>	<u>( 270,000)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	652,624	439,024	700,000	260,976
Non-Certified Salaries	1,054	41,618	20,000	( 21,618)
Social Security	47,146	34,830	60,000	25,170
Other Employee Benefits	754	1,110	1,000	( 110)
Other Miscellaneous Purchased Services			232,544	232,544
Total Expenditures and Transfers	<u>701,578</u>	<u>516,582</u>	<u>1,013,544</u>	<u>496,962</u>
Receipts Over (Under)				
Expenditures and Transfers	179,563	43,418		
Unencumbered Cash, Beginning	<u>3,981</u>	<u>183,544</u>		
Unencumbered Cash, Ending	<u>183,544</u>	<u>226,962</u>		

Unified School District No. 101  
Bilingual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$ 2,070	2,135	1,046	1,089
Total Cash Receipts	<u>2,070</u>	<u>2,135</u>	<u>1,046</u>	<u>1,089</u>
Expenditures and Transfers				
Instruction				
Certified Salaries			3,025	3,025
Non-Certified Salaries		3,322		( 3,322)
Other Employee Benefits	<u>2,052</u>	<u>3,322</u>	<u>3,025</u>	<u>( 297)</u>
Total Expenditures and Transfers	<u>2,052</u>	<u>3,322</u>	<u>3,025</u>	<u>( 297)</u>
Receipts Over (Under)				
Expenditures and Transfers	18	( 1,187)		
Unencumbered Cash, Beginning	<u>1,169</u>	<u>1,187</u>		
Unencumbered Cash, Ending	<u>1,187</u>	<u>1,187</u>		

Unified School District No. 101  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 125,613	248,241	229,178	19,063
Delinquent Taxes	2,067	1,307	3,277	( 1,970)
Interest on Investments	44,184	40,216		40,216
Other Revenue From Local Sources	151,177	96,262		96,262
Total Revenue from Local Sources	<u>323,041</u>	<u>386,026</u>	<u>232,455</u>	<u>153,571</u>
Revenue from County Sources				
Motor Vehicle Tax	15,627	16,799	15,421	1,378
Recreational Vehicle Tax	241	270	232	38
Commercial Vehicle Tax	599	857	686	171
Total Revenue from County Sources	<u>16,467</u>	<u>17,926</u>	<u>16,339</u>	<u>1,587</u>
Revenue from State Sources				
General State Aid	56,324	97,104	98,818	( 1,714)
Operating Transfers				
Transfer from General Fund	19,831	65,470		65,470
Total Cash Receipts	<u>415,663</u>	<u>566,526</u>	<u>347,612</u>	<u>218,914</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	<u>416,195</u>	<u>19,984</u>	<u>357,339</u>	<u>337,355</u>
Support Services - Students				
Property (Equipment & Furnishings)			98,586	98,586
Support Services - Instr. Staff				
Property (Equipment & Furnishings)	9,022	2,565		( 2,565)
Other		2,061		( 2,061)
Total Support Services - Instr. Staff	<u>9,022</u>	<u>4,626</u>		<u>( 4,626)</u>
Operations and Maintenance				
Non-Certified Salaries			50,000	50,000
Student Transportation				
Property (Equipment & Furnishings)			250,000	250,000
Vehicle Operation Services				
Property (Equipment & Furnishings)	<u>235,531</u>	<u>166,174</u>		<u>( 166,174)</u>
Facilities Acquisition/Construction				
Building Repair and Remodeling	17,931	103,964		( 103,964)
Total Expenditures and Transfers	<u>678,679</u>	<u>294,748</u>	<u>755,925</u>	<u>461,177</u>
Receipts Over (Under)				
Expenditures and Transfers	( 263,016)	271,778		
Unencumbered Cash, Beginning	<u>714,980</u>	<u>451,964</u>		
Unencumbered Cash, Ending	<u>451,964</u>	<u>723,742</u>		

Unified School District No. 101  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	6,831		6,831
Revenue from State Sources				
General State Aid	2,600		3,000	( 3,000)
Total Cash Receipts	2,600	6,831	3,000	3,831
Expenditures and Transfers				
Instruction				
Certified Salaries		10,578	12,763	2,185
Social Security		731	900	169
Other Employee Benefits	140	8		( 8)
Purchased Professional and Technical Services			500	500
Total Instruction	140	11,317	14,163	2,846
Operations and Maintenance				
Motor Fuel			500	500
Miscellaneous Supplies			1,000	1,000
Total Operations and Maintenance			1,500	1,500
Vehicle Operation/Maintenance				
Other		111		( 111)
Total Expenditures and Transfers	140	11,428	15,663	4,235
Receipts Over (Under)				
Expenditures and Transfers	2,460	( 4,597)		
Unencumbered Cash, Beginning	13,203	15,663		
Unencumbered Cash, Ending	15,663	11,066		

Unified School District No. 101  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 56,331	13,138	87,482	( 74,344)
Adults and Non-Reimbursable Programs	7,176	6,552	3,838	2,714
Other Revenue From Local Sources	5,136			
Total Revenue from Local Sources	<u>68,643</u>	<u>19,690</u>	<u>91,320</u>	<u>( 71,630)</u>
Revenue from State Sources				
General State Aid	2,841	3,375	2,477	898
Other State Aid	1,465			
Total Revenue from State Sources	<u>4,306</u>	<u>3,375</u>	<u>2,477</u>	<u>898</u>
Revenue from Federal Sources				
Federal Financial Assistance	205,886	413,624	198,194	215,430
Other Federal Financial Assistance	11,681	11,094		11,094
Total Revenue from Federal Sources	<u>217,567</u>	<u>424,718</u>	<u>198,194</u>	<u>226,524</u>
Operating Transfers				
Transfer from General Fund	108,678	22,682	170,000	( 147,318)
Transfer from Supplemental General Fund			60,000	( 60,000)
Total Operating Transfers	<u>108,678</u>	<u>22,682</u>	<u>230,000</u>	<u>( 207,318)</u>
Total Cash Receipts	<u>399,194</u>	<u>470,465</u>	<u>521,991</u>	<u>( 51,526)</u>
Expenditures and Transfers				
Operations and Maintenance				
Non-Certified Salaries			10,000	10,000
Other Purchased Services			10,000	10,000
Total Operations and Maintenance			<u>20,000</u>	<u>20,000</u>
Food Service Operations				
Non-Certified Salaries	125,784		1,001	1,001
Group Insurance	14,884			
Social Security	9,600			
Worker's Compensation	172	92		( 92)
Other Employee Benefits	26,260	161	50,000	49,839
Insurance			50,000	50,000
Food Service Management	195,174	408,968	410,000	1,032
Other Miscellaneous Purchased Services	2,742	1,138	3,000	1,862
Food and Milk			20,000	20,000
Miscellaneous Supplies	697	758	1,000	242
Equipment	400	19,840	10,000	( 9,840)
Other	3,236	1,714	5,000	3,286
Total Food Service Operations	<u>378,949</u>	<u>432,671</u>	<u>550,001</u>	<u>117,330</u>
Budget Credit Adjustment			215,430	215,430
Total Expenditures and Transfers	<u>378,949</u>	<u>432,671</u>	<u>785,431</u>	<u>352,760</u>
Receipts Over (Under)				
Expenditures and Transfers	20,245	37,794		
Unencumbered Cash, Beginning	<u>89,772</u>	<u>110,017</u>		
Unencumbered Cash, Ending	<u>110,017</u>	<u>147,811</u>		

Unified School District No. 101  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$		7,420	( 7,420)
Operating Transfers				
Transfer from General Fund	50,000	20,000	10,000	10,000
Transfer from Supplemental General Fund			20,000	( 20,000)
Total Operating Transfers	<u>50,000</u>	<u>20,000</u>	<u>30,000</u>	<u>( 10,000)</u>
Total Cash Receipts	<u>50,000</u>	<u>20,000</u>	<u>37,420</u>	<u>( 17,420)</u>
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	3,035	5,171	60,000	54,829
Other Professional Services	543	1,818		( 1,818)
Student Transportation and Travel Services			42,780	42,780
General Supplies and Materials		1,843		( 1,843)
Books and Periodicals			1,000	1,000
Other		417		( 417)
Total Expenditures and Transfers	<u>3,578</u>	<u>9,249</u>	<u>103,780</u>	<u>94,531</u>
Receipts Over (Under)				
Expenditures and Transfers	46,422	10,751		
Unencumbered Cash, Beginning	<u>15,927</u>	<u>62,349</u>		
Unencumbered Cash, Ending	<u>62,349</u>	<u>73,100</u>		

Unified School District No. 101  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
Deaf/Blind Aid	\$ 1,346	710		710
Operating Transfers				
Transfer from General Fund	1,115,184	1,290,768	1,140,322	150,446
Transfer from Supplemental General Fund		202,068	30,000	172,068
Total Operating Transfers	1,115,184	1,492,836	1,170,322	322,514
Total Cash Receipts	1,116,530	1,493,546	1,170,322	323,224
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	334,444	346,131	425,000	78,869
LEA State Aid Flowthrough Payments to COOP's/Interlocals	621,761	613,392	690,000	76,608
Total Instruction	956,205	959,523	1,115,000	155,477
Vehicle Operation Services				
Non-Certified Salaries	40,940	48,889		( 48,889)
Social Security	3,126	3,608		( 3,608)
Other Employee Benefits	266	103		( 103)
Insurance	1,300	1,216	2,000	784
Other Miscellaneous Purchased Services	1,149	67	3,000	2,933
Supplies and Materials	631	265		( 265)
Motor Fuel	5,533	5,918	6,000	82
Miscellaneous Supplies			1,000	1,000
Total Vehicle Operation Services	52,945	60,066	12,000	( 48,066)
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services		424		( 424)
Total Expenditures and Transfers	1,009,150	1,020,013	1,127,000	106,987
Receipts Over (Under)				
Expenditures and Transfers	107,380	473,533		
Unencumbered Cash, Beginning	193,852	301,232		
Unencumbered Cash, Ending	301,232	774,765		

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, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 11,141	4,335		4,335
Revenue from State Sources				
CTE Transportation State Aid	4,558			
Operating Transfers				
Transfer from General Fund	190,171		200,000	( 200,000)
Transfer from Supplemental General Fund	113,389	195,000	10,000	185,000
Total Operating Transfers	303,560	195,000	210,000	( 15,000)
Total Cash Receipts	319,259	199,335	210,000	( 10,665)
Expenditures and Transfers				
Instruction				
Certified Salaries	159,229	152,499	180,000	27,501
Social Security	11,912	11,420	14,000	2,580
Other Employee Benefits	1,606	832	5,000	4,168
General Supplies and Materials	8,168	108	10,000	9,892
Textbooks		1,144		( 1,144)
Property (Equipment & Furnishings)			1,000	1,000
Equipment	7,435	3,192		( 3,192)
Total Instruction	188,350	169,195	210,000	40,805
Operations and Maintenance				
Other		90		( 90)
Total Expenditures and Transfers	188,350	169,285	210,000	40,715
Receipts Over (Under)				
Expenditures and Transfers	130,909	30,050		
Unencumbered Cash, Beginning	74,732	205,641		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	205,641	235,691		



Unified School District No. 101  
 Gifts and Grants Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2021

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(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 599	
Donations	<u>203,315</u>	<u>24,000</u>
Total Revenue from Local Sources	<u>203,914</u>	<u>24,000</u>
Revenue from State Sources		
Kansas Safe and Secure Schools	9,456	
Kansas CIF Pre-K Pilot Program	<u>30,938</u>	<u>33,750</u>
Total Revenue from State Sources	<u>40,394</u>	<u>33,750</u>
Revenue from Federal Sources		
TANF Funds	<u>38,658</u>	<u>23,857</u>
Total Cash Receipts	<u>282,966</u>	<u>81,607</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	48,968	47,280
Non-Certified Salaries	10,012	12,414
Social Security	2,896	4,557
Other Employee Benefits		128
General Supplies and Materials	9,456	30,984
Other	<u>1,815</u>	<u>1,788</u>
Total Expenditures and Transfers	<u>73,147</u>	<u>97,151</u>
Receipts Over (Under)		
Expenditures and Transfers	209,819	( 15,544)
Unencumbered Cash, Beginning	<u>373</u>	<u>210,192</u>
Unencumbered Cash, Ending	<u>210,192</u>	<u>194,648</u>

Unified School District No. 101  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 456,086	411,354	507,348	( 95,994)
Total Cash Receipts	<u>456,086</u>	<u>411,354</u>	<u>507,348</u>	<u>( 95,994)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>319,259</u>	<u>280,486</u>	<u>346,348</u>	<u>65,862</u>
Support Services - Students				
Other Employee Benefits	<u>16,875</u>	<u>3,796</u>	<u>25,000</u>	<u>21,204</u>
Support Services - Instr. Staff				
Other Employee Benefits	<u>12,771</u>	<u>11,044</u>	<u>18,000</u>	<u>6,956</u>
General Administration				
Other Employee Benefits	<u>16,875</u>	<u>22,212</u>	<u>20,000</u>	<u>( 2,212)</u>
School Administration				
Other Employee Benefits	<u>30,558</u>	<u>41,657</u>	<u>40,000</u>	<u>( 1,657)</u>
Support Services - Business				
Other Employee Benefits	<u>24,173</u>	<u>8,848</u>	<u>30,000</u>	<u>21,152</u>
Operations and Maintenance				
Other Employee Benefits	<u>          </u>	<u>21,759</u>	<u>          </u>	<u>( 21,759)</u>
Student Transportation				
Other Employee Benefits	<u>21,436</u>	<u>18,372</u>	<u>28,000</u>	<u>9,628</u>
Food Service Operations				
Other Employee Benefits	<u>14,139</u>	<u>3,180</u>	<u>          </u>	<u>( 3,180)</u>
Total Expenditures and Transfers	<u>456,086</u>	<u>411,354</u>	<u>507,348</u>	<u>95,994</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Unified School District No. 101  
Contingency Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 219,919	100,000
Total Cash Receipts	<u>219,919</u>	<u>100,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	219,919	100,000
Unencumbered Cash, Beginning	<u>338,765</u>	<u>558,684</u>
Unencumbered Cash, Ending	<u><u>558,684</u></u>	<u><u>658,684</u></u>

Unified School District No. 101  
Textbook Rental Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 6,211	8,283
Textbook Sales and Rentals	<u>10,403</u>	<u>8,183</u>
Total Cash Receipts	<u>16,614</u>	<u>16,466</u>
Expenditures and Transfers		
Instruction		
Textbooks	<u>47,900</u>	<u>13,644</u>
Total Expenditures and Transfers	<u>47,900</u>	<u>13,644</u>
Receipts Over (Under)		
Expenditures and Transfers	( 31,286)	2,822
Unencumbered Cash, Beginning	<u>48,781</u>	<u>17,495</u>
Unencumbered Cash, Ending	<u><u>17,495</u></u>	<u><u>20,317</u></u>

Unified School District No. 101  
21st Century Community Learning Centers Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 88,457	50,998
Total Cash Receipts	<u>88,457</u>	<u>50,998</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	27,188	43,725
Non-Certified Salaries	7,755	2,113
Social Security	3,151	3,131
Other Employee Benefits	62	96
Other Purchased Services	2,898	2,898
Out-of-District Travel	1,620	
General Supplies and Materials	1,913	3,242
Motor Fuel	1,576	13,668
Equipment	5,791	9,922
Other	153	289
Total Instruction	<u>52,107</u>	<u>79,084</u>
Vehicle Operation Services		
Non-Certified Salaries	<u>21,886</u>	<u>11,260</u>
Total Expenditures and Transfers	<u>73,993</u>	<u>90,344</u>
Receipts Over (Under)		
Expenditures and Transfers	14,464	( 39,346)
Unencumbered Cash, Beginning	<u>17</u>	<u>14,481</u>
Unencumbered Cash, Ending	<u><u>14,481</u></u>	<u><u>( 24,865)</u></u>

Unified School District No. 101  
REAP Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 16,494	5,919
Total Cash Receipts	<u>16,494</u>	<u>5,919</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	669	
Equipment	<u>15,825</u>	<u>5,919</u>
Total Expenditures and Transfers	<u>16,494</u>	<u>5,919</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 101  
Special Mini-Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	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, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Certified Salaries		3,879
Total Expenditures and Transfers		3,879
Receipts Over (Under)		
Expenditures and Transfers		( 3,879)
Unencumbered Cash, Beginning	3,879	3,879
Unencumbered Cash, Ending	3,879	



Unified School District No. 101  
Title I Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 158,140	113,826
Total Cash Receipts	<u>158,140</u>	<u>113,826</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	53,068	95,349
Non-Certified Salaries	76,867	60,832
Group Insurance	7,200	
Social Security	9,085	8,457
Other Employee Benefits	181	242
General Supplies and Materials	170	
Total Expenditures and Transfers	<u>146,571</u>	<u>164,880</u>
Receipts Over (Under)		
Expenditures and Transfers	11,569	( 51,054)
Unencumbered Cash, Beginning	<u>11,569</u>	<u>11,569</u>
Unencumbered Cash, Ending	<u><u>11,569</u></u>	<u><u>( 39,485)</u></u>

Unified School District No. 101  
Title II Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ <u>34,709</u>	<u>11,156</u>
Total Cash Receipts	<u>34,709</u>	<u>11,156</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	<u>42,961</u>	<u>18,795</u>
Total Expenditures and Transfers	<u>42,961</u>	<u>18,795</u>
Receipts Over (Under)		
Expenditures and Transfers	(       8,252)	(       7,639)
Unencumbered Cash, Beginning	<u>8,386</u>	<u>134</u>
Unencumbered Cash, Ending	<u><u>134</u></u>	( <u><u>7,505</u></u> )

Unified School District No. 101  
Title IV-A Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 16,013	12,937
Total Cash Receipts	<u>16,013</u>	<u>12,937</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	16,013	18,569
Other	<u>1,812</u>	
Total Expenditures and Transfers	<u>17,825</u>	<u>18,569</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,812)	( 5,632)
Unencumbered Cash, Beginning	<u>3,361</u>	<u>1,549</u>
Unencumbered Cash, Ending	<u><u>1,549</u></u>	( <u><u>4,083</u></u> )

Unified School District No. 101  
EHS Animal Science Facility Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 61,989	
Total Cash Receipts	<u>61,989</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	61,989	
Unencumbered Cash, Beginning		61,989
Unencumbered Cash, Ending	<u>61,989</u>	<u>61,989</u>

Unified School District No. 101  
Preschool Jump Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Certified Salaries	6,328	
Social Security	2,054	
Other Employee Benefits	61	
Total Expenditures and Transfers	8,443	
Receipts Over (Under)		
Expenditures and Transfers	( 8,443)	
Unencumbered Cash, Beginning	8,443	
Unencumbered Cash, Ending		

Unified School District No. 101  
Safe and Supportive Schools Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	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, 2021  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 662,282	710,229	638,161	72,068
Delinquent Taxes	22,168	8,544	17,221	( 8,677)
Other Revenue From Local Sources		10,382		10,382
Total Revenue from Local Sources	<u>684,450</u>	<u>729,155</u>	<u>655,382</u>	<u>73,773</u>
Revenue from County Sources				
Motor Vehicle Tax	93,964	92,301	86,398	5,903
Recreational Vehicle Tax	1,445	1,468	1,300	168
Commercial Vehicle Tax	3,513	4,621	3,846	775
Total Revenue from County Sources	<u>98,922</u>	<u>98,390</u>	<u>91,544</u>	<u>6,846</u>
Revenue from State Sources				
General State Aid	625,503	535,197	535,197	
Total Cash Receipts	<u>1,408,875</u>	<u>1,362,742</u>	<u>1,282,123</u>	<u>80,619</u>
Expenditures and Transfers				
Debt Service				
Redemption of Principal	610,000	695,000	695,000	
Interest (Coupons)	754,905	713,413	713,414	1
Total Expenditures and Transfers	<u>1,364,905</u>	<u>1,408,413</u>	<u>1,408,414</u>	<u>1</u>
Receipts Over (Under) Expenditures and Transfers	43,970	( 45,671)		
Unencumbered Cash, Beginning	<u>1,408,318</u>	<u>1,452,288</u>		
Unencumbered Cash, Ending	<u>1,452,288</u>	<u>1,406,617</u>		

Unified School District No. 101  
Elementary/Secondary School Emergency Relief Fund  
Summary of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$	106,914
Total Cash Receipts		106,914
Expenditures and Transfers		
Instruction		
Certified Salaries		8,335
Non-Certified Salaries	1,630	9,677
Social Security	184	318
Other Employee Benefits		18
Other Miscellaneous Purchased Services		19,434
Audio Visual and Software	8,976	23,327
Total Instruction	10,790	61,109
Support Services - Instr. Staff		
Other Miscellaneous Purchased Services		21,629
Operations and Maintenance		
Repairs and Maintenance		469,388
General Supplies and Materials	527	20,783
Miscellaneous Supplies	799	664
Total Operations and Maintenance	1,326	490,835
Vehicle Operation Services		
Motor Fuel	619	107
Food Service Operations		
Miscellaneous Supplies	9	
Total Expenditures and Transfers	12,744	573,680
Receipts Over (Under)		
Expenditures and Transfers	( 12,744)	( 466,766)
Unencumbered Cash, Beginning		( 12,744)
Unencumbered Cash, Ending	( 12,744)	( 479,510)



Unified School District No. 101  
SPARK Program Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

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

Unified School District No. 101  
Health Insurance Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2021

(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 328,359	360,172
Operating Transfers		
Transfer from General Fund		50,000
Total Cash Receipts	328,359	410,172
Expenditures and Transfers		
Instruction		
Other Employee Benefits	324,230	336,524
Total Expenditures and Transfers	324,230	336,524
Receipts Over (Under)		
Expenditures and Transfers	4,129	73,648
Unencumbered Cash, Beginning		4,129
Unencumbered Cash, Ending	4,129	77,777

Unified School District No. 101  
Erie, Kansas  
Agency Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Band	\$ 117	5	-	122
Chess	1	-	-	1
Child Care	200	-	89	111
Fund Factory	70	-	-	70
Fundraising	11,171	9,312	15,643	4,840
Library	410	1,025	-	1,435
Pre-K Noodle	7,423	(136)	3,189	4,098
Sp Needs	1,229	250	202	1,277
Student Activity	1,594	134	1,728	-
Tank Connection	172	-	95	77
Galesburg:				
Band	221	35	-	256
Band Fundraiser	-	29	49	(20)
Cheerleaders	153	4,458	4,159	452
Stuco	981	628	275	1,334
Student Activity	1,429	2,080	1,781	1,728
Student Fund	566	(11)	189	366
Student Fundraisers	3,207	7,894	6,721	4,380
High School:				
Art Club	3,817	55	1,913	1,959
Art Fees	190	910	161	939
Auto Tech	-	-	-	-
Band	2,397	-	25	2,372
Baseball	959	320	488	791
Boys Basketball	1,438	995	1,192	1,241
Cheer	1,769	-	-	1,769
Chess	636	-	-	636
Class of 2020	206	-	206	-
Class of 2021	8,897	-	6,434	2,463
Class of 2022	12,253	-	3,549	8,704
Class of 2023	1,283	8,811	3,052	7,042
Cross Country	47	90	90	47
Diversity Club	783	-	-	783
Drama	37	-	-	37
EHS Auto Tech	7,298	2,204	1,350	8,152
FBLA	1,054	-	-	1,054
FCA	876	-	-	876
FCCLA	2,042	-	528	1,514
FFA	7,689	37,059	36,748	8,000
Fishing U	509	-	-	509
Football	3,645	1,021	4,379	287
Forensics	216	-	-	216
Girls Basketball	1,307	1,002	822	1,487
Golf	1,900	480	1,196	1,184
Green Team	34	-	-	34
Industrial Arts	127	3,766	3,076	817
Kays	4,945	4,558	6,496	3,007
Leadership	1,619	831	1,636	814
Library	351	41	-	392
NHS	413	900	518	795
PBL	660	-	-	660
Powerlifting	1,060	-	-	1,060
Renaissance	1,238	-	649	589
Scholar Bowl	539	-	53	486
Scholarship	-	100	-	100
Science Club	2,113	-	-	2,113
Softball	129	2,236	704	1,661
Special Needs	2,543	-	30	2,513
Special Olympic	2,403	367	1,283	1,487
Stuco	356	-	-	356
Student Activity	35,231	16,701	27,211	24,721
Target Clay	778	1,826	2,298	306
Track	252	1,240	126	1,366
Volleyball	881	1,203	1,203	881
Wild	2,106	-	-	2,106
Wrestling	428	2,079	2,118	389
Yellow Ribbon	440	-	-	440
Other Agency Funds:				
Payroll Clearing	166,687	1,759,028	1,750,348	175,367
Total Agency Funds	<u>315,525</u>	<u>1,873,526</u>	<u>1,894,002</u>	<u>295,049</u>

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, 2021

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Galesburg:						
Athletics	\$ 14,178	15,312	11,483	18,007	-	18,007
Concessions	5,523	1,450	3,873	3,100		3,100
High School:						
Athletics	13,170	21,546	26,014	8,702	-	8,702
Concessions	0			-	-	-
Subtotal Gate Receipts	<u>32,871</u>	<u>38,308</u>	<u>41,370</u>	<u>29,809</u>	<u>-</u>	<u>29,809</u>
<u>Special Projects:</u>						
Elementary:						
Annual	3,803	612	10	4,405	-	4,405
Greenhouse	3,939	2,803	796	5,946	-	5,946
Sales Tax	300	2,447	1,313	1,434	-	1,434
Galesburg:						
Print Shop	210			210	-	210
Sales Tax	416	525	781	160	-	160
High School:						
Annual	2,643	3,742	4,924	1,461	-	1,461
Athletic Equipment	146			146		146
Sales Tax	26	3,273	3,269	30	-	30
Voc Ag	(547)	1,062	419	96	-	96
Subtotal Special Projects	<u>10,936</u>	<u>14,464</u>	<u>11,512</u>	<u>13,888</u>	<u>-</u>	<u>13,888</u>
Total District Activity Funds	<u><u>43,807</u></u>	<u><u>52,772</u></u>	<u><u>52,882</u></u>	<u><u>43,697</u></u>	<u><u>-</u></u>	<u><u>43,697</u></u>

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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 statutory basis financial statements of Unified School District No. 101, Erie, Kansas, (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated March 10, 2022.

**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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's statutory basis financial statements are 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.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

March 10, 2022

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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**

We have audited the compliance of Unified School District No. 101, Erie, Kansas, (the District) with the types of compliance requirements described in the *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, 2021. 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.

**Management Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

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 for the year ended June 30, 2021.

## **Report on Internal Control over Compliance**

Management of the District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

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.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

March 10, 2022



Unified School District No. 101  
Erie, Kansas  
Schedule of Findings and Questioned Costs  
For the Fiscal Year Ended June 30, 2021

**I. Summary of Audit Results**

**Financial Statement:**

The 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	<u>  X  </u> No
Significant deficiency(ies) identified?	_____ Yes	<u>  X  </u> None reported
Non compliance or other matters required to be reported under <i>Government Auditing Standards</i> ?	_____ Yes	<u>  X  </u> No

**Federal Awards:**

Internal control over major programs:

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

The 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 Uniform Guidance

\_\_\_\_\_ Yes   X   No

Identification of major programs:

**U.S. Department of Education**

Elementary Stabilization Fund - Elementary and  
Secondary School Emergency Relief Fund

CFDA #84.425D

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

Auditee qualified as a low risk auditee? \_\_\_\_\_ Yes   X   No

**II. Financial Statement Findings**

None.

**III. Federal Award Findings and Questioned Costs**

None.

Unified School District No. 101  
Erie, Kansas  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2021

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Pass-through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Cash Receipts</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Agriculture Passed through State Department of Education Child Nutrition Cluster:				
National School Lunch Program	DO101	10.555 \$	64,295	64,295
Summer Food Service Program for Children	DO101	10.559	349,330	349,330
	Total Child Nutrition Cluster		<u>413,625</u>	<u>413,625</u>
Fresh Fruits and Vegetables Program	DO101	10.582	11,094	11,094
Total U.S. Department of Agriculture			<u>424,719</u>	<u>424,719</u>
U.S. Department of the Treasury Passed through Neosho County, Kansas Coronavirus Relief Fund		21.019	<u>26,463</u>	<u>25,704</u>
U.S. Department of Education Passed through Kansas Department of Education				
Title I Grant to Local Educational Agencies	DO101	84.010	113,825	164,879
Twenty-first Century Community Learning Centers	DO101	84.287	50,998	90,343
Improving Teacher Quality State Grants	DO101	84.367	11,156	18,795
Student Support and Academic Enrichment Program	DO101	84.424	12,937	18,568
Education Stabilization Fund - Elementary and Secondary				
School Emergency Relief Fund	DO101	84.425D	106,914	573,680 (1)
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Basic Grants to States		84.048	4,335	4,335
Rural Education		84.358	5,919	5,919
Total U.S. Department of Education			<u>306,084</u>	<u>876,519</u>
U.S. Department of Health and Human Services Passed through Kansas Department of Education Temporary Assistance for Needy Families	DO101	93.558	<u>23,857</u>	<u>23,857</u>
Total Federal Awards			<u><u>781,123</u></u>	<u><u>1,350,799</u></u>

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

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The Schedule of Expenditures of Federal Awards presents the activity of all federal awards of Unified School District No. 101, Erie, Kansas (the District). All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included on this 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 includes the federal grant activity of the District, and is presented on the Kansas regulatory basis of accounting which includes cash disbursements, accounts payable and encumbrances. This is the same basis of accounting used in the District's regulatory basis financial statements. The information presented in this schedule is 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.