UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2023

BRUNA AUDITING SERVICES LLC
DEREK BRUNA
CERTIFIED PUBLIC ACCOUNTANT
WASHINGTON, KANSAS

Unified School District No. 109
Belleville, Kansas

Financial Statements
For the fiscal year ended June 30, 2023

Table of Contents

		Page Number
Financial Section		
Independent Auditor's Report		1
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		3
STATEMENT 1	Summary of Cash Receipts, Expenditures and Unemcumbered Cash	4
Notes to the Financial Statements		5
Regulatory-Required Supplementary Information		
STATEMENT 2	Summary of Expenditures – Actual and Budget (Budgeted Funds Only)	15
STATEMENT 3 – 1	General Fund	16
STATEMENT 3 – 2	Supplemental General Fund	17
STATEMENT 3 – 3	At Risk (K-12) Fund	18
STATEMENT 3 – 4	Capital Outlay Fund	19
STATEMENT 3 – 5	Driver Training Fund	20
STATEMENT 3 – 6	Food Service Fund	21
STATEMENT 3 – 7	Professional Development Fund	22
STATEMENT 3 – 8	Parent Education Program Fund	23
STATEMENT 3 – 9	Special Education Fund	24
STATEMENT 3 – 10	Career and Post Secondary Education Fund	25
STATEMENT 3 – 11	Gifts/Grants Fund	26
STATEMENT 3 – 12	Lil Buffs Daycare Fund	27
STATEMENT 3 – 13	KPERS Retirement Fund	28
STATEMENT 3 – 14	Contingency Reserve Fund	29
STATEMENT 3 – 15	Clearing Account Fund	30
STATEMENT 3 – 16	Textbook Rental Fund	31
STATEMENT 3 – 17	Title I Current Fund	32
STATEMENT 3 – 18	Title I Carryover Fund	33
STATEMENT 3 – 19	ESSER Fund	34
STATEMENT 3 – 20	Title II	35
STATEMENT 3 – 21	Federal Reap Fund	36
STATEMENT 3 – 22	Title IV A Fund	37
STATEMENT 3 – 23	Bilingual Educaton Fund	38
STATEMENT 3 – 24	Construction Fund	39
STATEMENT 3 – 25	Cost of Issuance Fund	40
STATEMENT 3 – 26	Bond and Interest Fund	41

STATEMENT 3 – 27	At Risk Preschool Fund	42
STATEMENT 3 – 28	Other Federal/CARES/SPARKS Fund	43
STATEMENT 4	District Agency/Activity Funds	44

Supplementary Information

Independept Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance		45
STATEMENT 5	Schedule of Expenditures of Federal Awards	47
Notes to Schedule of Expenditures of Federal Awards		48
STATEMENT 6	Scheudle of Findings and Questioned Costs	49

FINANCIAL SECTION

BAS LLC
Bruna Auditing Services LLC
Derek Bruna, CPA
201 C Street
Washington, KS 66968
(785) 325-2061

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 109
Belleville, Kansas 66935

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 109, as of and for the year ended June 30, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 109 as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 109 as of June 30, 2023, 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 A.

Basis for Adverse and Unmodified Opinions
I conducted my audit in accordance with auditing standards generally accepted in the United State of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statement section of my report. I am required to be independent of Unified School District No. 109, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relation to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note A of the financial statement, the financial statement is prepared by Unified School District No. 109 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 A and accounting principles generally accepted in the United State of America, although not reasonably determinable, are presumed to be material.

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

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

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

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Statements 2, 3, and 4, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is 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 my opinion, the accompanying supplementary 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 A.

I 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. 109 as of and for the year ended June 30, 2022 (not presented herein), and have issued my report thereon dated 02/13/23, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (Statement 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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2022 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, 2022, on the basis of accounting described in Note A.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* I have also issued my report dated December 11, 2023 on my consideration of Unified School District No. 109's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 109's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 109's internal control over financial reporting and compliance.

Bruna Auditing Services LLC
Derek Bruna, CPA
December 11, 2023

BAS LLC
Bruna Auditing Services LLC
Derek Bruna, CPA
201 C Street
Washington, KS 66968
(785) 325-2061

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

To the Board of Education
Unified School District No. 109
Belleville, Kansas

I have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District No. 109, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statement, which comprise Unified School District No. 109's basic financial statement, and have issued my report thereon dated December 11, 2023, which was qualified because Unified School District No. 109 prepares its financial statements 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.

Report on Internal Control Over Financial Reporting
In planning and performing my audit of the financial statement, I considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, I do not express an opinion on the effectiveness of the School 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement 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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether Unified School District No. 109's financial statement is free from material misstatement, I 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 financial statement. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report
The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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.

Bruna Auditing Services LLC
Derek Bruna, CPA
December 11, 2023

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2023

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	STATEMENT 1 Ending Cash Balance
General Funds:								
General Fund	3-1	$ 0	$ 0	$ 4,793,697	$ 4,793,697	$ 0	$ 4,325	$ 4,325
Supplemental General	3-2	95,679	0	1,525,498	1,525,395	95,782	13,718	109,500
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	0	0	790,775	681,156	109,619	0	109,619
Capital Outlay Fund	3-4	884,036	0	395,802	446,402	833,436	135,289	968,725
Driver Training	3-5	22,112	0	8,270	5,817	24,565	0	24,565
Food Service Fund	3-6	134,371	0	399,384	414,567	119,188	0	119,188
Professional Development Fund	3-7	23,072	0	31,688	32,396	22,364	0	22,364
Parent Education Fund	3-8	0	0	12,600	12,600	0	0	0
Special Education Fund	3-9	391,485	0	822,817	832,106	382,196	0	382,196
Career and Post Sec. Ed Fund	3-10	124,882	0	169,697	169,579	125,000	0	125,000
Gifts and Grants Fund	3-11	31,331	0	228,143	157,713	101,761	63,059	164,820
Lil Buffs Daycare Fund	3-12	0	0	66,737	66,737	0	0	0
Kpers Retirement Fund	3-13	0	0	508,072	508,072	0	0	0
Contingency Reserve Fund	3-14	420,469	0	21,565	0	442,034	0	442,034
Clearing Accounts Fund	3-15	0	0	43,347	43,347	0	0	0
Textbook Rental Fund	3-16	86,271	0	13,015	14,453	84,833	0	84,833
Title I Fund-Current	3-17	0	0	95,775	95,775	0	0	0
Title I Fund-Carryover	3-18	0	0	17,294	17,294	0	0	0
ESSER II	3-19	(60,232)	0	347,739	297,432	(9,925)	0	(9,925)
Title II A-Teacher Quality/Carryover	3-20	0	0	18,224	18,224	0	0	0
Federal Reap Fund	3-21	0	0	34,098	34,098	0	0	0
Title IV A	3-22	0	0	15,728	15,728	0	0	0
Bilingual Fund	3-23	0	0	1,026	1,026	0	0	0
At Risk-(Preschool) Fund	3-27	25,471	0	46,007	46,478	25,000	0	25,000
Other Federal/CARES/SPARKS Fund	3-28	0	0	0	0	0	0	0
Capital Project Funds:								
Construction Fund	3-24	0	0	0	0	0	0	0
Cost of Issuance	3-25	0	0	0	0	0	0	0
Bond and Interest Funds:								
Bond and Interest Fund	3-26	1,302,752	0	991,551	872,025	1,422,278	0	1,422,278
Activity Fund	4	80,418	0	239,877	246,701	73,594	0	73,594
Total Reporting Entity (Exluding Agency)		$ 3,562,117	$ 0	$ 11,638,426	$ 11,348,818	$ 3,851,725	$ 216,391	$ 4,068,116

Composition of Cash

Investments		Cash in Checking			
Money Market Accounts	$ 2,703,471	District Account	(712,049)	Total Cash	4,101,507
Money Market Accounts Other	0	Activity Account	73,594	Less Agency Funds (Statement 4)	(33,391)
Certificate of Deposit	2,000,000	Agency Account	33,391	Total Cash Excluding Agency Funds	4,068,116
Certificate of Deposit - Bonds	0	Petty Cash	3,100		

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Unified School District No. 109 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven-member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.
The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

Basis of Presentation/Fund Description

In governmental accounting, 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, restricts, or limitations. The following are Regulatory Basis Fund Types:

Governmental Funds

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

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

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

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Fidcuiary Funds:

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District has no such funds for the year ended.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting-KMAAG Regulatory Basis of Accounting (Formerly Statutory Basis)

The KMAAG regulatory audit requirement of K.S.A. 75-1122 applies to each individual municipality as defined in K.S.A. 75-1117. The KMAAG regulatory financial reporting entity is comprised of the "municipality" as defined in K.S.A. 75-1117, as a minimum, and may also include certain separate legal entities referred to as "related municipal entities" as defined by KMAAG.

The KMAAG 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 KMAAG 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.

GAAP Basis Financial Statements - Minimum Requirements. GAAP basis financial statements are financial statements prepared in accordance with

"Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements. Regulatory Basis Financial Statements - Minimum Requirements. If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds and related municipalities included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplemental information which includes 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted, 3) a fund summary schedule, for agency funds only, showing cash balances and changes therein, and 4) special schedules unique to the municipality. Note: Regulatory-required supplementary information are the additional schedules that are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide and are not to be considered as required supplementary information as defined by auditing standards generally accepted in the United States of America. In addition, the KMAAG mandatory note disclosures must be presented and must include all disclosures necessary for fair presentation in accordance with the KMAAG regulatory basis framework. All other schedules that may be presented are optional.

Departure from GAAP

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/23. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balance, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statement.

Reimbursed Expenses

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. 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. The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

2022 Financial Data

Amounts that are shown for 2022 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2023, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Time Deposits

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized

investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost. These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as cash and time deposits.

General Fixed Assets
General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable
Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances
Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance
The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable
Bonds which are outstanding at the end of the fiscal year. Please see Note V for further information.

Budgetary Data
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 fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 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 increase 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal year.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budget receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. 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 expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, activity funds, and the following special revenue funds: Other Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, Health Care Reserve Fund, Cost of Issuance, Title I, Title IIA, Title IV, and other Federal Funds.

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.

Tax Cycle
The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to County Treasurer, who prepares tax statements and receives payments. These 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

20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County. Taxes levied to finance the budget are made available to the District 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. Delinquent tax collections are distributed through the year.

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually the determination of assessed valuation and the collections of property taxes for all political subdivisions in determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One- half of the property taxes are due December 20 and distributed to the District by January 20 to help finance the current year's budget. The second half is due May 10 and distributed to the District June 5. The District Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Inventories/Prepaid Expenses
Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

Use of Estimates
The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY
Compliance With Kansas Statutes and Other Finance Related Legal Matters
Contrary to provisions of K.S.A. 79-2935, the current year expenditures of the Food Service Fund exceeded the adopted budget.
Authorized Over-Encumbered Cash Balance-Federal Funds
K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

NOTE C- DEPOSITS AND INVESTMENTS
K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Custodial Credit Risk
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%. All deposits were legally secured at June 30, 2023.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was $4,703,471. The district checking account balance was ($712,049). The activity/agency operating accounts had a balance of $106,985 and petty cash accounts of $3,100. The District had a money market account for $2,703,471 this fiscal year ended. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, $342,916 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy
K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2023.

The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

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

NOTE D- FRINGE BENEFIT PLAN I.R.C. 125
The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. In addition, each employee may choose to take the benefit in cash, a taxable option. Employees that are eligible for the plan are all full time employees. The plan year runs from October 1 to September 30 annually. The maximum benefit allowance per employee is $3,050/yr for the year ended June 30, 2023. The maximum for the dependent care reimbursement account is $5,000 annually. Provisions available are: Group Health Insurance, Group Term Life Insurance ($50,000 maximum) Salary Protection Insurance, Cancer Insurance, Medical Reimbursement Accounts, and Dependent Care Reimbursement Accounts.

NOTE E- COMPENSATED ABSENCES-VACATION AND SICK PAY
The district has computed the unfunded accumulated sick/personal leave costs as of June 30, 2022 and 2023, to be $308,961 and $325,219 respectively. The number of employees for the respective years were 74 and 81. Pease Refer to Note F for further information on compensated absences. The District does not accrue compensated absences. These costs are expenses as paid.

NOTE F- OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS
COMPENSATED ABSENCES – VACATION AND SICK PAY
The district's policy is that each qualified classified employee is allowed to accumulate a maximum of 60 days of sick leave, while certified employees reach their maximum at 80 days. In the case of an absence, the employees are reimbursed what their hourly rate or other rate is. In case of retirement, whether classified or certified, you are allowed payment for half of the maximum days accumulated. For certified employees the rate is $105/day, and 90% of wage for classified. The administration support employees are maxed at $105/day. Nine and ten month employees receive 9 and 10 sick days annually, while full time employees get 12 days leave time. All classified employees receive 2 other personal days. Employees are not allowed to combine sick or "other days" for a total of more than the maximum allowable. Classified 12 month employees get 5 vacation days after one year of service, 10 days for years of service between two and fifteen years, 15 days after 15 years, and 20 days after 30 years. There is no merit pay provision in the schools negotiated agreement nor is there a good health or absentee benefit.

NOTE G- DEFINED BENEFIT PENSION PLAN
Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 dollars per year beginning in fiscal

year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $508,072 for the year ended June 30, 2023.

The State of Kansas contributed 13.11% of covered payroll during fiscal year 2023, excluding the Group Death & Disability Insurance rate. During fiscal year 2024, the State of Kansas will contribute 12.57% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2023, was $601,008,971. KPERS received $500 million in August 2021 from pension obligation bonds, Series 2021K, issued by the State of Kansas. In addition, per SB421 passed in the 2022 Legislative Session, $600 million in new contributions were transferred to KPERS in May and June of 2022. The transfers from the pension obligation bonds and SB421 were applied to the unfunded actuarial liability of the School group.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $4,771,062. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in this financial statement.

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

NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES

The district 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 nature disasters. The district continues to carry insurance for all risks of loss including workers' compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

NOTE J- 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 spreads 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 COVID19 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 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 Distirct is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2023. As a result of COVID-19, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

NOTE K- OTHER POST-EMPLOYMENT BENEFITS

As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of *the* applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

There were none recorded for the year ended June 30, 2023.

NOTE M- LONG-TERM DEBT

The District currently has Bond financed through Series 2018 General Obligation and School Building Bonds Dated April 1, 2018. See note V for further bond information.

NOTE N- CAPITAL PROJECT COMPLIANCE

The District is currently not involved in any such activities.

NOTE O- LITIGATION CONTINGENCIES

The District currently has no litigation contingencies that it is involved.

NOTE P- CONTINGENT LIABILIITIES

The District participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2023. The compliance audits are conducted annually on a timely basis. The District's compliance with the grant agreements are established when such audits are complete. The District expects the amount of expenditures, which may be disallowed by the grantor agencies, if any, to be immaterial.

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through December 11, 2023 the date the financial statements were available to be issued.

NOTE R- RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note S - INTER-FUND TRANSACTIONS

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are are:

FROM	TO		2023	2022
General	At Risk Preschool		$ 21,007	$ 10,000
General	Contingency Reserve		21,566	0
General	At Risk K-12		619,320	435,312
General	Special Education		442,221	430,291
General	Capital Outlay		0	0
General	Parent Education		12,600	11,250
General	Bilingual		111	1,559
General	Food Service		0	2,000
General	Inservice		0	0
General	Career & Post Secondary		48,975	41,092
		Totals	**1,165,800**	**931,504**
Supplemental General	At Risk Preschool		25,000	12,000
Supplemental General	Professional Development		25,959	14,421
Supplemental General	Bilingual		915	1,368
Supplemental General	Food Service		2,000	0
Supplemental General	Career & Post Secondary		117,011	123,848
Supplemental General	Special Education		380,596	376,000
Supplemental General	At Risk K-12		171,456	131,790
		Totals	**722,937**	**659,427**
		Totals	**1,888,737**	**1,590,931**

Regulatory Authority for General Fund Transfers: KSA 72-6428
Regulatory Authority for Supplemental General Fund Transfers: KSA 72-6433

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note T- INTER-GOVERNMENTAL ASSISTANCE-STATE

Type of Aid	2023	2022
General	$ 422,936	$ 1,818,943
Supplemental	132,862	153,868
Annual Conference	250	0
State Safety	3,920	2,806
Mineral Production Ed Fund	650,843	195,113
Career, Standards, & Assessment Services	0	110
Food Service Aid	3,022	2,857
Special Ed.	442,221	430,291
Mentor Teaching	2,457	2,325
Professional Development	4,892	0
Contribution Check off	67	0
CIF Pre K	0	15,750
State Foundation	1,277,568	0
School District Mill Levy	1,997,672	2,119,532
KPERS Employer Cont.	508,072	507,921
Totals	**5,446,782**	**5,249,516**

Note U- INTER-GOVERNMENTAL ASSISTANCE-FEDERAL

Type of Aid	2023	2022
Title I Fund	$ 113,069	112,302
Supporting Effective Instruction	18,224	23,781
Food Service	308,598	421,811
COVID	31,500	614
ESSER COVID 19	347,739	391,895
Early Learning Kansas	1,987	13,763
Reserve Fund	3,711	
Covid Testing Grant	0	751
Academic Enrich	15,728	14,552
Totals	**840,556**	**979,469**

6,287,338

Federal programs in which the school district participated have specified for what purpose funds are to be expended.
All funds unexpended at June 30, 2023 are restricted to federal program specified expenditures.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

Note V - BOND ANALYSIS

STATEMENT OF CHANGES IN LONG - TERM DEBT

For the Year Ended June 30, 2023

Issue	Interest Rate	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation School Buildings Bond									
Series 2018 Dated April 1, 2018	3-3.625%	$ 16,500,000	9/1/2043	$ 15,790,000	$ 0	$ -300,000	$ 0	$ 15,490,000	$ 572,025
Total Bond				$ $15,790,000	$ 0	$ -$300,000	$ $0	$ $15,490,000	$ $572,025

	2023	2024	2025	2026	2027	TOTAL
REMAINING	$330,000	$365,000	$400,000	$440,000	$480,000	
						$15,490,000
	2028-32	2033-37	2038-42	2043-44		
	$2,975,000	$4,000,000	$5,270,000	$1,230,000		

	2019	2020	2021	2022		
PAID	$210,000	$235,000	$265,000	$300,000	$1,010,000	$16,500,000

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2023

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
General Funds:							
General Fund	3-1	$ 4,732,604	$ 61,093	$ 0	$ 4,793,697	$ 4,793,697	$ 0
Supplemental General	3-2	1,525,395	0	0	1,525,395	1,525,395	0
Special Purpose Funds:							
At Risk (K-12)	3-3	618,647	0	0	618,647	681,156	62,509
Capital Outlay	3-4	1,175,099	0	0	1,175,099	446,402	(728,697)
Driver Training	3-5	28,661	0	0	28,661	5,817	(22,844)
Food Service	3-6	468,404	0	0	468,404	414,567	(53,837)
Professional Development	3-7	46,387	0	0	46,387	32,396	(13,991)
Parent Education Program	3-8	13,000	0	0	13,000	12,600	(400)
Special Education	3-9	1,001,061	0	0	1,001,061	832,106	(168,955)
Career and Post Sec. Ed Fund	3-10	251,836	0	0	251,836	169,579	(82,257)
Gifts and Grants	3-11	112,830	0	0	112,830	157,713	44,883
KPERs Retirement	3-13	543,475	0	0	543,475	508,072	(35,403)
Bilingual Education	3-23	3,400	0	0	3,400	1,026	(2,374)
At Risk-(Preschool) Fund	3-27	66,342	0	0	66,342	46,478	(19,864)
Bond and Interest Funds:							
Bond And Interest	3-26	872,026	0	0	872,026	872,025	(1)
TOTALS		$ 11,459,167	$ 61,093	$ 0	$ 11,520,260	$ 10,499,029	$ (1,021,231)

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-1

GENERAL FUND

	Prior Year Actual Transactions	Current Year Statutory Transactions	Current Year Budget	Current Year Variance Over (Under)
Statutory Receipts				
Taxes in Process	$ 0	$ 0	0	$ 0
Ad Valorem Property Tax	0	0	0	0
Delinquent Tax	0	0	0	0
General State Aid	4,133,588	4,349,019	4,247,747	101,272
Supplemental State Aid	0	0	0	0
KPERS Aid	0	0	0	0
Reimbursement	0	0	0	0
Other State Aid	0	2,457	0	2,457
Other	0	0	0	0
Interest	0	0	0	0
Special Education Aid	430,291	442,221	484,857	(42,636)
Total Statutory Receipts	$ 4,563,879	$ 4,793,697	4,732,604	$ 61,093
Expenditures				
Instruction	$ 1,891,226	$ 1,875,736	1,884,775	$ (9,039)
Student Support Services	118,462	85,765	123,450	(37,685)
Instructional Support Staff	84,390	94,834	92,000	2,834
General Administration	264,681	262,989	261,350	1,639
School Administration	348,402	353,701	357,050	(3,349)
Central Services	72,000	105,402	103,950	1,452
Operations and Maintenance	575,992	533,268	612,100	(78,832)
Transportation	252,649	293,338	284,000	9,338
Other Supplemental Service	20,697	22,865	22,600	265
Operating Transfers	935,380	1,165,799	991,329	174,470
Adjustment to Comply With Legal Max	0	0	61,093	(61,093)
Adjustment For Qualifying Budget Credits	0	0	0	0
Total Expenditures	$ 4,563,879	$ 4,793,697	$ 4,793,697	$ 0
Statutory Revenues Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year Statutory Transactions	Current Year Budget	Current Year Variance Over (Under)
Statutory Revenues				
Taxes in Process	$ 0	$ 0	0	$ 0
Ad Valorem Property Tax	1,144,652	1,293,180	28,210	1,264,970
Delinquent Tax	15,905	9,020	3,404	5,616
Motor Vehicle/RV/Commercial Tax	92,383	90,436	86,112	4,324
Other County Revenue	0	0	0	0
Machinery & Equipment State Aid	0	0	0	0
Federal Grant - ARRA	0	0	0	0
Transfer	0	0	0	0
State Aid	153,868	132,862	132,862	0
Total Statutory Revenues	$ 1,406,808	$ 1,525,498	250,588	$ 1,274,910
Expenditures				
Instruction	$ 467,305	$ 396,976	465,831	$ (68,855)
Support Service	23,432	22,483	25,000	(2,517)
Instructional Support Staff	0	0	18,750	(18,750)
General Administration	36,859	39,147	0	39,147
School Administration	0	87,117	0	87,117
Central Services	0	0	90,500	(90,500)
Operation and Maintenance	208,364	224,521	175,000	49,521
Transportation	29,316	32,214	63,800	(31,586)
Operating Transfers	659,427	722,937	686,514	36,423
Adjustment to Comply With Legal Max	0	0	0	0
Total Expenditures	$ 1,424,703	$ 1,525,395	$ 1,525,395	$ 0
Statutory Revenues Over (Under) Expenditures	(17,895)	103		
Modified Unencumbered Cash - Beginning	113,574	95,679		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	$ 95,679	$ 95,782		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-3

SPECIAL PURPOSE FUNDS

AT RISK (K-12) FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfer from General	$ 435,312	$ 619,319	467,647	$ 151,672
Transfer from Supp General	131,790	171,456	151,000	20,456
Total Cash Receipts	$ 567,102	$ 790,775	$ 618,647	$ 172,128
Expenditures				
Instruction	$ 480,189	$ 543,354	524,947	$ 18,407
Support	86,913	137,802	93,700	44,102
Total Expenditures	$ 567,102	$ 681,156	$ 618,647	$ 62,509
Receipts Over (Under) Expenditures	0	109,619		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 109,619		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-4

SPECIAL PURPOSE FUNDS

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 266,355	$ 278,646	269,738	$ 8,908
Delinquent Tax	4,134	2,096	790	1,306
Taxes in Process	0	0	0	0
Interest on Idle Funds	5,101	85,704	0	85,704
Other Local Source	87,416	7,849	0	7,849
In Lieu of Taxes	0	0	0	0
Motor Vehicle/RV/Comm Tax	22,039	21,507	20,536	971
State Aid	0	0	0	0
Transfer	0	0	0	0
Total Cash Receipts	$ 385,045	$ 395,802	$ 291,064	$ 104,738
Expenditures				
Instruction	$ 67,537	$ 3,656	0	$ 3,656
Student Support Services	7,099	0	0	0
Instructional Support	1,106	0	170,099	(170,099)
General Administration	1,254	0	0	0
School Administration	0	0	0	0
Operations & Maintenance	34,865	110,066	100,000	10,066
Transportation	98,337	139,352	250,000	(110,648)
Facility/Building Improvements	265,100	193,328	655,000	(461,672)
Total Expenditures	$ 475,298	$ 446,402	$ 1,175,099	$ (728,697)
Receipts Over (Under) Expenditures	(90,253)	(50,600)		
Unencumbered Cash - Beginning	974,289	884,036		
Unencumbered Cash - Ending	$ 884,036	$ 833,436		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-5

SPECIAL PURPOSE FUNDS

DRIVER TRAINING FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid	$ 2,806	$ 3,920	4,050	$ (130)
Local Sources	5,801	4,350	2,500	1,850
Operating Transfers	0	0	0	0
Total Cash Receipts	$ 8,607	$ 8,270	$ 6,550	$ 1,720
Expenditures				
Instruction	$ 8,033	$ 5,817	28,661	$ (22,844)
Other	0	0	0	0
Total Expenditures	$ 8,033	$ 5,817	$ 28,661	$ (22,844)
Receipts Over (Under) Expenditures	574	2,453		
Unencumbered Cash - Beginning	21,538	22,112		
Unencumbered Cash - Ending	$ 22,112	$ 24,565		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-6

SPECIAL PURPOSE FUNDS

FOOD SERVICE FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Federal Aid	$ 422,269	$ 308,598	208,036	$ 100,562
State Aid	3,013	3,023	2,676	347
Misc	1,319	8,186	5,000	0
Student & Adult Receipts	12,707	77,577	116,319	(38,742)
Operating Transfers	2,000	2,000	2,000	0
Total Cash Receipts	$ 441,308	$ 399,384	$ 334,031	$ 62,167
Expenditures				
Food Service Operations	404,087	414,567	468,404	(53,837)
Total Expenditures	$ 404,087	$ 414,567	$ 468,404	$ (53,837)
Receipts Over (Under) Expenditures	37,221	(15,183)		
Unencumbered Cash - Beginning	97,150	134,371		
Unencumbered Cash - Ending	$ 134,371	$ 119,188		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-7

SPECIAL PURPOSE FUNDS

PROFESSIONAL DEVELOPMENT FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Revenue	$ 5,546	$ 5,729	$ 9,200	$ (3,471)
Operating Transfers	14,421	25,959	14,114	11,845
Total Cash Receipts	$ 19,967	$ 31,688	$ 23,314	$ 8,374
Expenditures				
Central Services	$ 0	0	0	0
Support Services	20,675	$ 32,396	46,387	$ (13,991)
Total Expenditures	$ 20,675	$ 32,396	$ 46,387	$ (13,991)
Receipts Over (Under) Expenditures	(708)	(708)		
Unencumbered Cash - Beginning	23,780	23,072		
Unencumbered Cash - Ending	$ 23,072	$ 22,364		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-8

SPECIAL PURPOSE FUNDS

PARENT EDUCATION PROGRAM FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other District	$ 0	$ 0	$ 0	$ 0
Transfer from General	11,250	12,600	13,000	(400)
Transfer from Supp General	0	0	0	0
Total Cash Receipts	$ 11,250	$ 12,600	$ 13,000	$ (400)
Expenditures				
Student Support Services	$ 11,250	$ 12,600	13,000	$ (400)
Total Expenditures	$ 11,250	$ 12,600	$ 13,000	$ (400)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-9

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Local	$ 0	$ 0	0	$ 0
Other Federal Aid	25,250	0	0	0
Operating Transfers	806,291	822,817	864,857	(42,040)
Total Cash Receipts	$ 831,541	$ 822,817	$ 864,857	$ (42,040)
Expenditures				
Instruction	$ 850,606	$ 811,696	1,001,061	$ (189,365)
General Administration	0	0	0	0
School Administration	0	0	0	0
Operations and Maintenance	0	0	0	0
Student Transportation	775	20,410		20,410
Vehicle Operating	0	0	0	0
Vehicle Maintenance	0	0	0	0
Total Expenditures	$ 851,381	$ 832,106	$ 1,001,061	$ (168,955)
Receipts Over (Under) Expenditures	(19,840)	(9,289)		
Unencumbered Cash - Beginning	411,325	391,485		
Unencumbered Cash - Ending	$ 391,485	$ 382,196		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-10

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Grants	0	0	0	0
Misc	0	3,711	1,954	1,757
Operating Transfers	$ 164,940	$ 165,986	$ 125,000	$ 40,986
Total Cash Receipts	$ 164,940	$ 169,697	$ 126,954	$ 40,986
Expenditures				
Instruction	$ 165,258	$ 169,579	$ 251,836	$ (82,257)
Total Expenditures	$ 165,258	$ 169,579	$ 251,836	$ (82,257)
Receipts Over (Under) Expenditures	(318)	118		
Unencumbered Cash - Beginning	125,200	124,882		
Unencumbered Cash - Ending	$ 124,882	$ 125,000		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-11

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Federal Sources	0	0	15,750	(15,750)
State Sources	16,242	33,487	15,750	17,737
Contributions & Donations	$ 29,513	$ 194,656	50,000	$ 144,656
Total Cash Receipts	$ 45,755	$ 228,143	$ 65,750	$ 146,643
Expenditures				
Operations & Maintenance	$ 0	$ 21,176	0	$ 21,176
Student Transportation	3,677	4,246	5,700	(1,454)
Instruction	46,929	132,291	107,130	25,161
Total Expenditures	$ 50,606	$ 157,713	$ 112,830	$ 44,883
Receipts Over (Under) Expenditures	(4,851)	70,430		
Unencumbered Cash - Beginning	36,182	31,331		
Unencumbered Cash - Ending	$ 31,331	$ 101,761		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-12

SPECIAL PURPOSE FUNDS
LIL BUFFS DAYCARE

	Prior Year 2022	Current Year 2023
Cash Receipts		
Revenues	$ 53,620	$ 66,737
Other	0	0
Total Cash Receipts	53,620	66,737
Expenditures		
Expenditures	53,620	66,737
Other	0	0
Total Expenditures	53,620	66,737
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-13

SPECIAL PURPOSE FUNDS
KPERS RETIREMENT FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
KPERS	$ 507,921	508,072	543,475	(35,403)
Employers Payments	0	$ 0	0	$ 0
Total Cash Receipts	$ 507,921	$ 508,072	$ 543,475	$ 0
Expenditures				
Benefits	$ 507,921	$ 508,072	543,475	$ (35,403)
Total Expenditures	$ 507,921	$ 508,072	$ 543,475	$ (35,403)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-14

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND

	Prior Year 2022	Current Year 2023
Transfer from General	$ 0	$ 21,565
Expenditures	0	0
Receipts Over (Under) Expenditures	0	21,565
Unencumbered Cash - Beginning	420,469	420,469
Unencumbered Cash - Ending	$ 420,469	$ 442,034

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-15

SPECIAL PURPOSE FUNDS
CLEARING ACCOUNT FUND

	Prior Year 2022	Current Year 2023
Cash Receipts	$ 56,069	$ 43,347
Expenditures	56,069	43,347
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-16

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL FUND

	Prior Year 2022	Current Year 2023
Cash Receipts		
Rental Fees	$ 13,348	$ 13,015
Transfers	0	0
Total Cash Receipts	13,348	13,015
Expenditures		
Textbooks	4,576	14,453
Other	0	0
Total Expenditures	4,576	14,453
Receipts Over (Under) Expenditures	8,772	(1,438)
Unencumbered Cash - Beginning	77,499	86,271
Unencumbered Cash - Ending	$ 86,271	$ 84,833

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-17

SPECIAL PURPOSE FUNDS
TITLE I FUND - CURRENT

	Prior Year 2022	Current Year 2023
Cash Receipts		
Reimbursement	$ 98,002	$ 95,775
Total Cash Receipts	98,002	95,775
Expenditures		
Title 1 - Current	98,002	95,775
Total Expenditures	98,002	95,775
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-18

SPECIAL PURPOSE FUNDS
TITLE I FUND - CARRYOVER

	Prior Year 2022	Current Year 2023
Cash Receipts	$ 14,300	$ 17,294
Expenditures	14,300	17,294
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-19

	SPECIAL PURPOSE FUNDS ESSER FUNDS	
	Prior Year 2022	Current Year 2023
ESSER III	48,367	344,211
ESSER II	318,278	3,528
	$ 366,645	$ 347,739
ESSER III	108,599	293,904
ESSER II	290,639	3,528
	399,238	297,432
Receipts Over (Under) Expenditures	(32,593)	50,307
Unencumbered Cash - Beginning	(27,639)	(60,232)
Unencumbered Cash - Ending	$ (60,232)	$ (9,925)

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-20

SPECIAL PURPOSE FUNDS
TITLE II-A-TEACHER QUALITY FUND

	Prior Year 2022	Current Year 2023
Cash Receipts	$ 23,781	$ 18,224
Expenditures	23,781	18,224
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-21

SPECIAL PURPOSE FUNDS
FEDERAL/REAP FUND

	Prior Year 2022	Current Year 2023
Cash Receipts		
Federal Aid	$ 32,220	$ 34,098
Total Cash Receipts	32,220	34,098
Expenditures		
Other Purchased Services	32,220	34,098
Total Expenditures	32,220	34,098
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-22

SPECIAL PURPOSE FUNDS
TITLE IV A

	Prior Year 2022	Current Year 2023
Revenues	$ 14,552	$ 15,728
Expenditures	14,552	15,728
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-23

SPECIAL PURPOSE FUNDS

BILINGUAL FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers	2,927	1,026	3,400	(2,374)
Total Cash Receipts	$ 2,927	$ 1,026	$ 3,400	$ (2,374)
Expenditures				
Student Support Services	$ 3,127	$ 1,026	3,400	$ (2,374)
Total Expenditures	$ 3,127	$ 1,026	$ 3,400	$ (2,374)
Receipts Over (Under) Expenditures	(200)	0		
Unencumbered Cash - Beginning	200	0		
Unencumbered Cash - Ending	$ 0	$ 0		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-24

CAPITAL PROJECT FUND
CONSTRUCTION FUND

	Prior Year 2022	Current Year 2023
Proceeds	$ 0	$ 0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-25

CAPITAL PROJECT FUND
COST OF ISSUANCE FUND

	Prior Year 2022	Current Year 2023
Cash Receipts	$ 0	$ 0
Expenditures	5,984	0
Receipts Over (Under) Expenditures	(5,984)	0
Unencumbered Cash - Beginning	5,984	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-26

BOND AND INTEREST FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Taxes	939,946	908,936	878,389	30,547
Delinquent Taxes	10,697	7,045	2,767	4,278
In Lieu of Taxes	127		0	0
Motor Vehicle Tax	68,369	75,570	72,225	3,345
RV/Comm Tax	5,970	0	0	0
Interest on Idle Funds	0	0	0	0
State Aid	0	0	0	0
Other	$ 0	$ 0	0	$ 0
Total Cash Receipts	$ 1,025,109	$ 991,551	$ 953,381	$ 38,170
Expenditures				
Bond Principal	$ 265,000	$ 300,000	300,000	$ 0
Bond Fees	0		0	0
Bond Interest	583,325	572,025	572,026	(1)
Total Expenditures	$ 848,325	$ 872,025	$ 872,026	$ (1)
Receipts Over (Under) Expenditures	176,784	119,526		
Unencumbered Cash - Beginning	1,125,968	1,302,752		
Unencumbered Cash - Ending	$ 1,302,752	$ 1,422,278		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-27

SPECIAL PURPOSE FUNDS

AT RISK (PRE-SCHOOL) FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Source	9,365	0	6,000	
Transfer from General	$ 10,000	$ 21,007	19,871	$ 1,136
Transfer from Supp General	12,000	25,000	15,000	10,000
Total Cash Receipts	$ 31,365	$ 46,007	$ 40,871	$ 11,136
Expenditures				
Instruction	$ 34,611	$ 41,132	52,092	$ (10,960)
Transportation	6,282	5,346	14,250	(8,904)
Total Expenditures	$ 40,893	$ 46,478	$ 66,342	$ (19,864)
Receipts Over (Under) Expenditures	(9,528)	(471)		
Unencumbered Cash - Beginning	34,999	25,471		
Unencumbered Cash - Ending	$ 25,471	$ 25,000		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2022)

STATEMENT 3-28

SPECIAL PURPOSE FUNDS
OTHER FEDERAL/SPARK/CARES

	Prior Year 2022	Current Year 2023
Cash Receipts		
Federal Aid	$ 751	$ 0
Total Cash Receipts	751	0
Expenditures		
Other Purchased Services	751	0
Total Expenditures	751	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
SUMMARY OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2023

STATEMENT 4

SCHOOL/DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumberd Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumberd Cash Balance	Add Encumbrances/ Accounts Pay.	Ending Cash Balance
Agency Funds	$	$	$	$	$	$	
Band	171		3,632	3519	284		284
Sales Tax	1		4,501	4504	(2)		(2)
Class of 2023	1,604		537	821	1,320		1,320
Class of 2024	2,423		8,967	9245	2,145		2,145
Class of 2025	450		0	77	373		373
Class of 2026	0		500	0	500		500
Class of 2021	5,238		0	0	5,238		5,238
Class of 2022	864		0	75	789		789
Spanish Club	253		0	10	243		243
Art Club	141		7,345	7186	300		300
Kays	259		7,376	2609	5,026		5,026
Science Club	541		806	453	894		894
Junior Class Seminar	0		1,613	1536	77		77
Cheerleaders	6,111		6,539	10027	2,623		2,623
JH Cheerleaders	875		3,429	3549	755		755
Actor's Guild	7,664		10,258	10784	7,138		7,138
Student Council	560		3,037	2785	812		812
JH Student Council	1,279		1,701	1786	1,194		1,194
National Honor Society	166		875	934	107		107
JH Concessions	6,566		277	4320	2,523		2,523
JH Fund	4,728		172	3848	1,052		1,052
Subtotal	$ 39,894	$	$ 61,565	$ 68,068	$ 33,391	$	$ 33,391
Fee and User Charges - Agency Funds							
Vo Ag	$ 0	$	$ 1,729	$ 1,729	$ 0	$	$ 0
Science Lab	0		2,375	2,375	0		0
Ag	0		785	785	0		0
Art	0		2,318	2,318	0		0
Board Office	0		13,975	13,975	0		0
JH Art	0		700	700	0		0
JH Ag	0		700	700	0		0
JH Facs	0		700	700	0		0
Band	0		2,431	2,431	0		0
FACS	0		1,658	1,658	0		0
Subtotal Fee and User Charges	$ 0	$	$ 27,371	$ 27,371	$ 0	$	$ 0
Total Agency Funds	$ 39,894	$ 0	$ 88,936	$ 95,439	$ 33,391	$ 0	$ 33,391
School Projects - Activity Funds							
East Library Book Fair	$ 5,410	$	$ 3,257	$ 4,536	$ 4,131	$	$ 4,131
A. R. Store	773		0	624	149		149
5TH Grade	3,058		19,144	17,388	4,814		4,814
Miscellaneous	4,105		4,477	3,607	4,975		4,975
Book Fair	87		198	127	158		158
Show Choir Performances	1,524		638	1,345	817		817
Gifted Fund	1		0	0	1		1
Academic Achievers	738		0	0	738		738
Vocal Music	0		56	49	7		7
Incentive Programs - RCHS	5,559		6,357	10,543	1,373		1,373
FFA	21,007		66,744	68522	19,229		19,229
FCCLA	3,021		7,540	5390	5,171		5,171
FFA Greenhouse	5,100		1,665	2962	3,803		3,803
FFA Fair Account	4,142		0	0	4,142		4,142
Concessions Accounts	155		17,581	16924	812		812
FBLA	5,690		21,009	20854	5,845		5,845
Band Trip	5,858		0	0	5,858		5,858
Football - Irrigation	21		0	0	21		21
RCHS Volleyball	2		0	0	2		2
High School Baseball	0		876	0	876		876
RC Track	744		0	0	744		744
High School Golf	3		0	0	3		3
High School Softball	82		0	0	82		82
Cross - Country	398		2,725	2,725	398		398
Subtotal School Projects	$ 67,478	$ 0	$ 152,267	$ 155,596	$ 64,149	$ 0	$ 64,149
Gate Receipts-Activity Accounts							
Athletics	$ 4,823	$	$ 56,761	60,699	$ 885	$	$ 885
Drama	7,570		3,098	2,593	8,075		8,075
Scholar Bowl	547		380	442	485		485
Subtotal Gate Receipts	$ 12,940	$ 0	$ 60,239	$ 63,734	$ 9,445	$ 0	$ 9,445
Total Activity Funds	$ 80,418	$ 0	$ 239,877	$ 246,701	$ 73,594	$ 0	$ 73,594
Total Agency/Activity Funds	$ 120,312	$ 0	$ 301,442	$ 314,769	$ 106,985	$ 0	$ 106,985

See Accountant's Report and Accompanying Notes

SUPPLEMENTARY INFORMATION

BAS LLC
Bruna Auditing Services LLC
Derek Bruna, CPA
201 C Street
Washington, KS 66968
(785) 325-2061

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

To the Board of Education
Unified School District No. 109
Belleville, Kansas 66935

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

I have audited Unified School District No. 109's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 109's major federal programs for the fiscal year ended June 30, 2023. Unified School District No. 109's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In my opinion, Unified School District No. 109 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 fiscal year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

I conducted my audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; 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). My responsibilities under those standards and the Uniform Guidance are further describe in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Unified School District No. 209 and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of Unified School District No. 109's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District No. 109's federal programs.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 109's compliance based on my audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material on compliance resulting from fraud is higher than that resulting from error, as detecting material noncompliance resulting from fraud is higher than for the resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District No. 109's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District No. 109's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 109's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 109's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

My audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, so such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of my 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.

Bruna Auditing Services LLC
Derek Bruna, CPA
December 11, 2023

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the fiscal year ended June 30, 2023

Statement 5

Federal Grantor/Pass through Grantor Program Title	Federal CFDA Number	Expenditures
U.S. Department of Education-Pass Through Kansas Department of Education:		
Reserve Fund	84.048	3711
Title I Low Income	84.010	$113,069
Supporting Effective Instruction	84.367	$18,224
ESSA Student Support Academic Enrichment	84.424	$15,728
ESSER Covid-19 Coronavirus	84.425	$379,239
Early Learning Kansans	93.558	$1,987
Total Department of Education		$531,958
U.S. Department of Agriculture-Pass Through Kansas Department of Education:		
Child Nutrition Cluster:		
School Breakfast	10.553	$67,414
National School Lunch Program	10.555	$203,859
Summer Food Service Program	10.559	$37,326
Total Child Nutrition Cluster		$308,599
Total Department of Agriculture		$308,599
Total Expenditures of Federal Awards		$840,557

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2023

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Unified School District No. 109 under programs of the federal government for the fiscal year ended June 30, 2023. The information in the Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of Unified School District No. 109, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Unified School District No. 109.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to the School District's regulatory basis financial statement.

Note C: Indirect Cost Rate

Unified School District No. 109 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

Statement 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2023

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statements of Unified School District No. 109

2. No significant deficiencies were disclosed during the audit of the financial statements that would be required to be reported in the 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.* No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Unified School District No. 109 were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs were disclosed during that audit that would be required to be reported in the Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance. No material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for Unified School District No. 109 expresses an unmodified opinion on all major federal programs.

6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs were:
   Child Nutrition Cluster CFDA #10.533, 10.555, 10.559
   Esser Covid-19 Coronavirus CFDA #84.425

8. The threshold for determining type A and B programs was $750,000

9. Unified School District No. 109 did not qualify as a low-risk auditee.

B. FINDINGS—FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.