BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
BELLE PLAINE, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

BFR

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INDEPENDENT AUDITORS' REPORT

Board of Education
Belle Plaine Unified School District No. 357
Belle Plaine, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas**, as of **June 30, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Belle Plaine Unified School District No. 357

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas'** 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.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our 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 auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
Belle Plaine Unified School District No. 357

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Belle Plaine Unified School District No. 357, Belle Plaine, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated January 8, 2025, which contained an unmodified opinion on the basic financial statement.

The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
November 26, 2025

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 1	$ 0	$ 5,893,479	$ 5,893,480	$ 0	$ 220	$ 220
Special Purpose Funds							
Supplemental General	50,635	0	2,003,969	1,992,841	61,763	1,281	63,044
Preschool-Aged At-Risk	289	0	90,000	88,973	1,316	0	1,316
At Risk (K-12)	380,597	0	924,269	660,377	644,489	170	644,659
Bilingual Education	977	0	904	0	1,881	0	1,881
Virtual Education	22,160	0	0	0	22,160	0	22,160
Capital Outlay	577,476	1,917	523,716	1,001,336	101,773	0	101,773
Driver Training	39,036	0	8,805	13,150	34,691	0	34,691
Food Service	97,309	0	308,385	392,047	13,647	0	13,647
Professional Development	461	0	16,966	17,427	0	0	0
Special Education	114,792	0	1,237,420	1,289,312	62,900	0	62,900
Career and Postsecondary Educatio	1,459	0	168,000	169,459	0	0	0
KPERS Contribution	0	0	547,221	547,221	0	0	0
Recreation Commission	0	0	40,079	40,079	0	0	0
Federal Funds	6,447	0	258,144	247,139	17,452	0	17,452
Gifts and Grants	150,834	16,985	46,524	124,022	90,321	8,907	99,228
Contingency Reserve	425,000	0	0	0	425,000	0	425,000
Textbook & Student Material Revolving	118,370	0	23,977	56,039	86,308	0	86,308
Dragon Daycare	0	0	71,937	65,163	6,774	0	6,774
District Activity Funds	8,606	0	45,220	49,795	4,031	0	4,031
Bond & Interest	1,170,970	0	1,278,950	1,219,410	1,230,510	0	1,230,510
	$ 3,165,419	$ 18,902	$ 13,487,965	$ 13,867,270	$ 2,805,016	$ 10,578	$ 2,815,594

Composition of Cash:	Checking and Money Market Accounts	$ 2,887,609
	Agency Funds	(72,015)
		$ 2,815,594

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Belle Plaine Unified School District No. 357 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Belle Plaine, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

Agency Funds-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.).

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

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 receipts 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.

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ending June 30, 2025.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
Dragon Daycare Fund
Gifts and Grants Fund
Textbook & Student Material Revolving Fund
District Activity Funds

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

Note 2 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $547,221 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $4,907,280. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term 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 3 - Compensated Absences:

Vacation

Twelve-month, non-teacher personnel accrue 6.67 hours per month for their first year of employment and then will earn 80 hours until ten years of employment. After ten and twenty years of employment, the employee will earn 120 and 160 hours, respectively. Only 40 hours of vacation time can be carried forward to the next fiscal year.

Sick Leave

Full-time teachers contracted for 12-month positions start each school year with 80 hours of sick leave with full pay. Teachers may accumulate unused sick leave to a total of 70 days. Classified personnel contracted for 12-month positions start each school year with 10 days of sick leave with full pay and may accumulate an unlimited amount of sick leave. Terminated, resigned, or retiring employees are not compensated for their unused sick leave.

Note 4 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, 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.

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 its investment choices.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $2,887,609 and the bank balance was $3,516,889. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $3,266,889 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - Reimbursed Expenditures:

The District 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 the KMAAG regulatory basis of accounting.

Note 6 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

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 natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-7143 were as follows:

	Transfer to:						
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 90,000	$ 710,434	$ 0	$ 14,754	$ 847,702	$ 164,264	$ 1,827,154
Supplemental General Fund	0	213,835	904	0	380,805	3,036	598,580
	$ 90,000	$ 924,269	$ 904	$ 14,754	$ 1,228,507	$ 167,300	$ 2,425,734

Note 8 - 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 the financial statement.

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.

Note 9 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (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, 2025.

Note 10 - Advance Refunding of Bond Obligation:

On April 1, 2021, the District issued $11,320,000 in General Obligation Bonds with interest rates ranging from 0.30% to 2.35%. Of the issue, $11,120,185 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2015 bonds. As of June 30, 2025, $9,715,000 of bonds outstanding are considered defeased and not included in long-term debt below.

Note 11 - Statutory Violation:

The Recreation Commission expenditures exceeded budgeted expenditures by $3,199 resulting in a violation of K.S.A. 79-2935.

Note 12 - Subsequent Events:

The District has evaluated subsequent events through November 26, 2025, the date which the financial statement was available to be issued.

Note 13 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2015 Series	3.00 - 5.00	5/1/2015	$ 15,895,000	9/1/2040
2021 Series	0.30 - 2.35	4/1/2021	$ 11,320,000	9/1/2036

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015 Series	$ 3,470,000	$ 0	$ 510,000	$ 2,960,000	$ 103,700
2021 Series	10,360,000	0	415,000	9,945,000	190,710
	13,830,000	0	925,000	12,905,000	294,410

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

	Principal	Interest	Total
2026	$ 950,000	$ 272,752	$ 1,222,752
2027	970,000	252,042	1,222,042
2028	990,000	229,437	1,219,437
2029	1,015,000	204,580	1,219,580
2030	1,040,000	177,543	1,217,543
2031 - 2035	5,555,000	560,886	6,115,886
2036 - 2037	2,385,000	55,749	2,440,749
	$ 12,905,000	$ 1,752,989	$ 14,657,989

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 6,242,947	$ (349,767)	$ 300	$ 5,893,480	$ 5,893,480	$ 0
Special Purpose Funds						
Supplemental General	2,063,401	(70,560)	0	1,992,841	1,992,841	0
Preschool-Aged At-Risk	90,288	0	0	90,288	88,973	(1,315)
At Risk (K-12)	1,341,356	0	0	1,341,356	660,377	(680,979)
Bilingual Education	0	0	0	0	0	0
Virtual Education	22,160	0	0	22,160	0	(22,160)
Capital Outlay	1,400,412	0	0	1,400,412	1,001,336	(399,076)
Driver Training	44,165	0	0	44,165	13,150	(31,015)
Food Service	392,047	0	0	392,047	392,047	0
Professional Development	18,561	0	0	18,561	17,427	(1,134)
Special Education	1,548,126	0	0	1,548,126	1,289,312	(258,814)
Career and Postsecondary Education	169,459	0	0	169,459	169,459	0
KPERS Contribution	620,863	0	0	620,863	547,221	(73,642)
Recreation Commission	36,880	0	0	36,880	40,079	3,199
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	247,139	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	124,022	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	56,039	XXXXXXXXX
Dragon Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	65,163	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	49,795	XXXXXXXXX
Bond & Interest	1,219,410	0	0	1,219,410	1,219,410	0
	$ 15,210,075	$ (420,327)	$ 300	$ 14,790,048	$ 13,867,270	$ (1,464,936)

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,133	$ 1,739	$ 0	1,739
State Sources	5,847,426	5,891,740	6,242,947	$ (351,207)
	5,849,559	5,893,479	$ 6,242,947	$ (351,207)
Expenditures				
Instruction	2,322,705	2,397,565	$ 2,495,132	$ (97,567)
Student Support Services	169,713	186,721	172,200	14,521
Instructional Support Staff	247,638	278,662	255,000	23,662
General Administration	350,883	355,099	363,750	(8,651)
School Administration	422,229	465,621	474,000	(8,379)
Central Services	87,554	71,935	101,000	(29,065)
Operations & Maintenance	44,005	51,010	52,300	(1,290)
Student Transportation Services	256,069	259,713	265,700	(5,987)
Transfers	1,948,762	1,827,154	2,063,865	(236,711)
Adjustment to Comply with Legal Max	0	0	(349,767)	349,767
Adjustment for Qualifying Budget Credits	0	0	300	(300)
	5,849,558	5,893,480	$ 5,893,480	$ 0
Receipts Over (Under) Expenditures	1	(1)		
Unencumbered Cash, Beginning	0	1		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1	$ 0		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 629,116	$ 648,164	$ 625,049	$ 23,115
County Sources	69,585	74,408	69,776	4,632
State Sources	1,281,847	1,281,397	1,326,767	(45,370)
	1,980,548	2,003,969	$ 2,021,592	$ (17,623)
Expenditures				
Instruction	470,973	377,948	$ 477,173	$ (99,225)
Instructional Support Staff	617	4,090	1,000	3,090
General Administration	111,104	213,457	202,000	11,457
Central Services	10,860	18,134	11,000	7,134
Operations & Maintenance	719,098	780,632	774,000	6,632
Transfers	640,787	598,580	598,228	352
Adjustment to Comply with Legal Max	0	0	(70,560)	70,560
	1,953,439	1,992,841	$ 1,992,841	$ 0
Receipts Over (Under) Expenditures	27,109	11,128		
Unencumbered Cash, Beginning	23,526	50,635		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 50,635	$ 61,763		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 81,132	$ 90,000	$ 90,000	$ 0
	81,132	90,000	$ 90,000	$ 0
Expenditures				
Instruction	80,843	88,973	$ 90,288	$ (1,315)
	80,843	88,973	$ 90,288	$ (1,315)
Receipts Over (Under) Expenditures	289	1,027		
Unencumbered Cash, Beginning	0	289		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 289	$ 1,316		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 784,239	$ 924,269	$ 960,759	$ (36,490)
	784,239	924,269	$ 960,759	$ (36,490)
Expenditures				
Instruction	388,861	527,875	$ 1,058,256	$ (530,381)
Student Support Services	78,863	128,002	263,100	(135,098)
Instruction Support Staff	0	4,500	0	4,500
Operations & Maintenance	20,291	0	20,000	(20,000)
	488,015	660,377	$ 1,341,356	$ (680,979)
Receipts Over (Under) Expenditures	296,224	263,892		
Unencumbered Cash, Beginning	84,373	380,597		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 380,597	$ 644,489		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 977	$ 904	$ 0	$ 904
	977	904	$ 0	$ 904
Expenditures				
Instruction	0	0	$ 0	$ 0
	0	0	$ 0	$ 0
Receipts Over (Under) Expenditures	977	904		
Unencumbered Cash, Beginning	0	977		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 977	$ 1,881		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 0	$ 0
	0	0	$ 0	$ 0
Expenditures				
Instruction	0	0	$ 22,160	$ (22,160)
	0	0	$ 22,160	$ (22,160)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	22,160	22,160		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 22,160	$ 22,160		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 271,080	$ 287,132	$ 274,857	$ 12,275
County Sources	30,571	33,064	30,993	2,071
State Sources	190,922	203,520	206,371	(2,851)
Transfers	94,188	0	0	0
	586,761	523,716	$ 512,221	$ 11,495
Expenditures				
Instruction	292,164	401,183	$ 290,000	$ 111,183
General Administration	27,429	56,784	30,000	26,784
Central Services	147,363	162,286	150,000	12,286
Operations & Maintenance	184,511	95,514	370,000	(274,486)
Transportation	0	285,569	560,412	(274,843)
	651,467	1,001,336	$ 1,400,412	$ (399,076)
Receipts Over (Under) Expenditures	(64,706)	(477,620)		
Unencumbered Cash, Beginning	642,182	577,476		
Prior Year Canceled Encumbrances	0	1,917		
Unencumbered Cash, Ending	$ 577,476	$ 101,773		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 6,650	$ 3,295	$ 0	$ 3,295
State Sources	5,800	5,510	5,130	380
	12,450	8,805	$ 5,130	$ 3,675
Expenditures				
Instruction	4,062	13,083	$ 5,570	$ 7,513
Central Services	620	0	600	(600)
Vehicle Operations, Maintenance Services	302	67	37,995	(37,928)
	4,984	13,150	$ 44,165	$ (31,015)
Receipts Over (Under) Expenditures	7,466	(4,345)		
Unencumbered Cash, Beginning	31,570	39,036		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 39,036	$ 34,691		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 85,940	$ 89,913	$ 77,971	$ 11,942
State Sources	2,382	2,589	1,920	669
Federal Sources	224,037	215,883	214,846	1,037
	312,359	308,385	$ 294,737	$ 13,648
Expenditures				
Operations & Maintenance	1,708	0	$ 20,000	$ (20,000)
Food Service Operation	385,512	392,047	372,047	20,000
	387,220	392,047	$ 392,047	$ 0
Receipts Over (Under) Expenditures	(74,861)	(83,662)		
Unencumbered Cash, Beginning	172,170	97,309		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 97,309	$ 13,647		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,101	$ 2,212	$ 8,100	$ (5,888)
Transfers	9,000	14,754	10,000	4,754
	10,101	16,966	$ 18,100	$ (1,134)
Expenditures				
Instructional Support Staff	2,610	2,571	$ 6,655	$ (4,084)
Central Services	7,030	14,856	11,906	2,950
	9,640	17,427	$ 18,561	$ (1,134)
Receipts Over (Under) Expenditures	461	(461)		
Unencumbered Cash, Beginning	0	461		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 461	$ 0		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 5,670	$ 8,913	$ 0	$ 8,913
Transfers	1,343,014	1,228,507	1,433,334	(204,827)
	1,348,684	1,237,420	$ 1,433,334	$ (195,914)
Expenditures				
Instruction	1,314,138	1,289,312	$ 1,548,126	$ (258,814)
	1,314,138	1,289,312	$ 1,548,126	$ (258,814)
Receipts Over (Under) Expenditures	34,546	(51,892)		
Unencumbered Cash, Beginning	80,246	114,792		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 114,792	$ 62,900		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 700	$ 0	$ 700
Transfers	152,000	167,300	168,000	(700)
	152,000	168,000	$ 168,000	$ 0
Expenditures				
Instruction	151,618	169,459	$ 169,459	$ 0
	151,618	169,459	$ 169,459	$ 0
Receipts Over (Under) Expenditures	382	(1,459)		
Unencumbered Cash, Beginning	1,077	1,459		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,459	$ 0		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 585,720	$ 547,221	$ 620,863	$ (73,642)
	585,720	547,221	$ 620,863	$ (73,642)
Expenditures				
Instruction	390,946	374,815	$ 419,363	$ (44,548)
Student Support Services	27,853	33,671	30,000	3,671
Instructional Support Staff	18,607	19,488	20,000	(512)
General Administration	27,826	23,759	30,000	(6,241)
School Administration	54,111	41,406	55,000	(13,594)
Central Services	6,101	5,508	6,500	(992)
Operations & Maintenance	37,399	28,171	40,000	(11,829)
Student Transportation Services	17,483	17,234	20,000	(2,766)
Food Service Operation	5,394	3,169	0	3,169
	585,720	547,221	$ 620,863	$ (73,642)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 32,782	$ 36,022	$ 35,232	$ 790
County Sources	1,239	4,057	3,869	188
	34,021	40,079	$ 39,101	$ 978
Expenditures				
Community Service Operations	34,021	40,079	$ 36,880	$ 3,199
	34,021	40,079	$ 36,880	$ 3,199
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 352,413	$ 376,144	$ 367,507	$ 8,637
County Sources	52,350	49,219	46,085	3,134
State Sources	853,227	853,587	853,587	0
	1,257,990	1,278,950	$ 1,267,179	$ 11,771
Expenditures				
Debt Service	1,218,895	1,219,410	$ 1,219,410	$ 0
	1,218,895	1,219,410	$ 1,219,410	$ 0
Receipts Over (Under) Expenditures	39,095	59,540		
Unencumbered Cash, Beginning	1,131,875	1,170,970		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,170,970	$ 1,230,510		

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 411,592	$ 258,144
	411,592	258,144
Expenditures		
Instruction	331,200	219,646
Student Support Services	34,040	3,995
General Administration	8,500	10,558
School Administration	6,480	7,940
Operations & Maintenance	4,100	3,600
Student Transportation Services	1,250	1,400
	385,570	247,139
Receipts Over (Under) Expenditures	26,022	11,005
Unencumbered Cash, Beginning	(19,575)	6,447
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 6,447	$ 17,452

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 50,712	$ 46,524
County Sources	175,000	0
Federal Sources	650	0
	226,362	46,524
Expenditures		
Instruction	104,742	45,639
Student Support Services	3,005	78,383
Central Services	35,000	0
	142,747	124,022
Receipts Over (Under) Expenditures	83,615	(77,498)
Unencumbered Cash, Beginning	67,219	150,834
Prior Year Canceled Encumbrances	0	16,985
Unencumbered Cash, Ending	$ 150,834	$ 90,321

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 124,999	$ 0
	124,999	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	124,999	0
Unencumbered Cash, Beginning	300,001	425,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 425,000	$ 425,000

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 28,037	$ 23,977
	28,037	23,977
Expenditures		
Instruction	66,219	56,039
	66,219	56,039
Receipts Over (Under) Expenditures	(38,182)	(32,062)
Unencumbered Cash, Beginning	156,552	118,370
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 118,370	$ 86,308

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Dragon Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 68,593	$ 71,937
	68,593	71,937
Expenditures		
Instruction	68,593	65,163
	68,593	65,163
Receipts Over (Under) Expenditures	0	6,774
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 6,774

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Belle Plaine High School				
Band Club	$ 1,049	$ 5,872	$ 6,234	$ 687
Cross Country	98	262	252	108
Pep Club	172	0	66	106
Musical	1,042	4,944	2,323	3,663
Art Club	1,326	570	303	1,593
Junior Class Prom	1,125	4,480	6,644	(1,039)
Career and Postsecondary Educatior	17,015	14,212	14,393	16,834
Dragon Prints	6,509	25	0	6,534
Letter Club	230	0	0	230
National Honor Society	1,436	2,791	3,506	721
Yearbook	376	5,587	5,873	90
SADD	2,655	3,287	2,690	3,252
Language Club	536	0	50	486
Cheerleaders	1,378	7,038	6,033	2,383
Scholars Bowl	1,122	283	0	1,405
Stuco	220	5,900	5,603	517
Dance Team	37	0	0	37
Softball	7,083	0	895	6,188
Boys Basketball	802	1,400	1,181	1,021
Girls Basketball	778	2,522	1,695	1,605
Football	6,322	150	4,862	1,610
Baseball	1,191	3,365	872	3,684
Volleyball	2,128	1,176	1,440	1,864
Track	68	330	147	251
Foundation Scholarship	980	501	500	981
FCCLA	2,424	21,530	15,080	8,874
Beverage	7	272	274	5
Bad Co	18	686	524	180
	58,127	87,183	81,440	63,870

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Belle Plaine Middle School				
Cheerleaders	126	1,300	1,219	207
Library Club	786	497	504	779
PTO	22	0	0	22
Student Council	923	226	990	159
Yearbook Club	56	934	1,065	(75)
Special Donation	297	0	167	130
Staff Activities	53	673	1,267	(541)
AAA	110	3,224	3,827	(493)
Top Dogs	14	4,468	3,743	739
8th Grade Class	5	650	782	(127)
Football Meals	0	631	613	18
	2,392	12,603	14,177	818
Belle Plaine Elementary School				
Lounge	1	0	0	1
Sunshine	692	516	975	233
Building	1,776	11,415	9,699	3,492
Library Club	1,518	2,640	2,767	1,391
Accelerated Reader	2	0	0	2
Yearbook	225	1,528	1,228	525
P.E. Fund	543	0	213	330
Field trip	9	1,735	1,871	(127)
Supplies	5	0	0	5
Literacy Fund	18	0	0	18
	4,789	17,834	16,753	5,870
Sales tax	1,335	1,892	1,770	1,457
	1,335	1,892	1,770	1,457
Total Agency Funds	$ 66,643	$ 119,512	$ 114,140	$ 72,015

BELLE PLAINE UNIFIED SCHOOL DISTRICT NO. 357
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Belle Plaine High School							
Gate Receipts - Athletics and Concession	$ 7,350	$ 0	$ 33,513	$ 38,757	$ 2,106	$ 0	$ 2,106
	7,350	0	33,513	38,757	2,106	0	2,106
Belle Plaine Middle School							
Gate Receipts - Athletics and Concession	1,256	0	11,707	11,038	1,925	0	1,925
	1,256	0	11,707	11,038	1,925	0	1,925
Total District Activity Funds	$ 8,606	$ 0	$ 45,220	$ 49,795	$ 4,031	$ 0	$ 4,031