

UNIFIED SCHOOL DISTRICT NO. 109
BELLEVILLE, KANSAS

INDEPENDENT AUDITOR'S REPORT
REGULATORY BASIS FINANCIAL STATEMENTS

JUNE 30, 2020

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, 2020

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

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, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

As described in Note A of the financial statement, the financial statement is prepared by the Unified School District No. 109 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 109 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

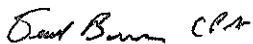
In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 109 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Other Matters-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, and schedules 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 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 my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 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, 2019 (not presented herein), and have issued our report thereon dated October 14, 2019 which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2020 (Statement 3 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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 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, 2019, on the basis of accounting described in Note A.

Bruna Auditing Services LLC

 CPA

Derek Bruna, CPA
December 7, 2020

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2020

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	\$ 4,410,513	\$ 4,410,513	\$ 0	\$ 7,102	\$ 7,102
Supplemental General	3-2	149,258	0	1,395,602	1,395,684	150,176	106,610	256,786
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	185,491	0	400,831	408,997	177,325	0	177,325
Capital Outlay Fund	3-4	1,199,267	0	334,029	668,217	865,079	57,597	922,676
Driver Training	3-5	19,010	0	6,130	4,500	20,640	4,500	25,140
Food Service Fund	3-6	74,542	0	332,740	332,479	74,803	67	74,870
Professional Development Fund	3-7	22,986	0	23,514	24,225	22,275	0	22,275
Parent Education Fund	3-8	0	0	11,250	11,250	0	0	0
Special Education Fund	3-9	386,850	0	924,215	920,194	390,871	0	390,871
Career and Post Sec. Ed Fund	3-10	126,434	0	153,467	154,661	125,240	0	125,240
Gifts and Grants Fund	3-11	20,069	0	72,668	79,063	13,674	0	13,674
Health Care Reserve Fund	3-12	11,671	0	467,342	467,342	11,671	0	11,671
Kpers Retirement Fund	3-13	0	0	0	0	0	0	0
Contingency Reserve Fund	3-14	375,469	0	0	0	375,469	0	375,469
Clearing Accounts Fund	3-15	0	0	34,688	34,688	0	0	0
Textbook Rental Fund	3-16	92,241	0	14,760	23,138	83,863	0	83,863
Title I Fund-Current	3-17	0	0	75,985	75,985	0	0	0
Title I Fund-Carryover	3-18	0	0	13,520	13,520	0	0	0
Teacher Quality Carryover	3-19	0	0	0	0	0	0	0
Title II A-Teacher Quality Fund	3-20	0	0	13,225	13,225	0	0	0
Federal Reap Fund	3-21	0	0	38,743	38,743	0	0	0
Virtual Education	3-22	0	0	0	0	0	0	0
Bilingual Fund	3-23	0	0	2,665	2,349	316	0	316
At Risk-(Preschool) Fund	3-27	0	0	23,631	23,631	0	0	0
Federal CARES Fund	3-28	0	0	36,405	36,405	0	0	0
Capital Project Funds:								
Construction Fund	3-24	5,143,179	0	0	5,143,179	0	0	0
Cost of Issuance	3-25	8,384	0	0	1,200	7,184	0	7,184
Bond and Interest Funds:								
Bond and Interest Fund	3-26	777,169	0	1,012,491	808,825	980,835	0	980,835
Activity Fund	4	33,351	0	120,370	118,683	35,038	0	35,038
Total Reporting Entity (Excluding Agency)		\$ 8,625,371	\$ 0	\$ 9,919,784	\$ 15,210,696	\$ 3,334,459	\$ 175,876	\$ 3,510,335

Composition of Cash Investments	Money Market Accounts	Money Market Accounts Other	Certificate of Deposit	Certificate of Deposit - Bonds	Cash in Checking				Total Cash
					District Account	Activity Account	Agency Account	Petty Cash	
	\$ 2,535,221	0	1,000,000	0					3,583,062
					(63,024)	35,038	72,727	3,100	(72,727)
									3,510,335

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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.)

Fiduciary 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.).

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

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.

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NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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 supplementary 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 compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/20. 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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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.

2019 Financial Data

Amounts that are shown for 2019 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2020, 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 investments.

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.

Ad Valorem Tax Revenue

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 determines assessed valuation and the collections of property taxes for all political subdivisions in the State. 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.

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. 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.

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Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County.

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, and the following special revenue funds: Textbooks and Student Materials, Athletic Gate Receipts and other School Agency/Activity Funds, Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, Health Care Reserve Fund, Title IIA-Teacher Quality, Title I, and 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.

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.

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

There are no noted violations with such compliance requirements.

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

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 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 Municipality's deposits may not be returned to it. State statutes require the Municipality'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, 2020.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was \$3,583,062 excluding Agency Funds. The district checking account balances were (\$63,024). Activity account checking balances were \$35,038, Agency accounts were \$72,727, Petty Cash was \$3100. The money market accounts balances were \$2,535,221 and the District had CDs for \$1,000,000 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, \$500,000 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.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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, 2020.

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 \$2700/yr for the year ended June 30, 2020. The maximum for the dependent care reimbursement account is \$5000 annually. Provisions available are:

- Group Health Insurance
- Group Term Life Insurance (\$50,000 maximum)
- Salary Protection Insurance
- Cancer Insurance
- Medical Reimbursement Accounts
- Dependent Care Reimbursement Accounts

NOTE E- CONTINGENT LIABILITIES

The district has computed the unfunded accumulated sick/personal leave costs as of June 30, 2019 and 2020, to be \$411,809 and \$424,281, respectively. The number of employees for the respective years were 70 and 79. Please 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 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.

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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 at 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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for 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.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled \$467,342 for the year ended June 30, 2020.

The State of Kansas contributed 14.41% of covered payroll during fiscal year 2020, excluding the Group Death & Disability Insurance rate. During fiscal year 2021, the State of Kansas will contribute 14.23% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2020, was \$593,407,016.

Net Pension Liability

At June 30, 2020, the School District's proportionate share of the collective net pension liability reported by KPERS was \$3,972,924. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The School District's proportion of the net pension liability was based on the ratio of the School 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, 2019. 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 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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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- FIDUCIARY/TRUST TYPE FUNDS

The District does not currently have any of these funds in their financial statement FYE 6/30/20.

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 local government 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 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, 2020.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$210,233 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE M- LONG-TERM DEBT

The District is currently going through a capital project 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 going through a capital project financed through Series 2018 General Obligation and School Building Bonds Dated April 1, 2018. See Statements 3-24 and 3-25 for further information.

NOTE O- LITIGATION CONTINGENCIES

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

NOTE P- COMMITMENT AND CONTINGENCIES

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, 2020. These compliance audits have not been conducted as of December 7, 2020. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through December 7, 2020, 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, 2020

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	2019	2020
General	At Risk Preschool	\$ 0	\$ 23,631
General	Contingency Reserve	36,000	0
General	At Risk K-12	189,380	46,058
General	Special Education	561,628	486,952
General	Parent Education	8,750	11,250
General	Bilingual	1,075	0
General	Food Service	0	22,000
General	Inservice	0	19,660
General	Vocational Education	17,059	125,240
	Totals	813,892	734,791
Supplemental General	Food Service	0	0
Supplemental General	Professional Development	20,000	0
Supplemental General	Bilingual	794	2,665
Supplemental General	Vocational Education	125,000	28,227
Supplemental General	Special Education	384,436	437,263
Supplemental General	At Risk K-12	224,068	354,773
	Totals	754,298	822,928
Construction	Bond & Interest	0	50,712
Contingency	Supplemental	62,515	0
	Totals	62,515	50,712
	Totals	1,630,705	1,608,431

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, 2020

Note T- INTER-GOVERNMENTAL ASSISTANCE-STATE

Type of Aid	2019	2020
General	\$ 2,955,909	\$ 2,996,200
Supplemental	231,490	223,170
Technical Education	1,716	240
State Safety	3,675	2,730
Other	9,568	17
Kansas Reading Success	0	1,325
Food Service Aid	3,234	2,985
Special Ed.	526,823	486,952
Mentor Teaching	1,338	3,000
Professional Development	2,902	3,854
CIF Pre K	0	25,823
State Foundation	0	193,804
School District Mill Levy	682,231	731,992
KPERS Employer Cont.	296,629	467,342
Totals	4,715,515	5,139,434

Note U- INTER-GOVERNMENTAL ASSISTANCE-FEDERAL

Type of Aid	2019	2020
Title I Fund	\$ 83,865	\$ 89,505
Supporting Effective Instruction	20,660	13,225
Food Service	182,178	210,694
COVID	0	23,000
ESSA Enrich	0	13,405
Early Learning	0	16,700
Youth Risk Behavior	0	200
Academic Enrich	13,846	0
Totals	300,549	368,749

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2020 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, 2020

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	16,500,000	0	-\$210,000	0	\$16,290,000	\$598,825
Total Bond				\$ 16,500,000	0	-\$210,000	\$0	\$16,290,000	\$598,825

REMAINING	2020	2021	2022	2023	2024
	\$235,000	\$265,000	\$300,000	\$330,000	\$365,000
2025-2029	\$2,405,000	2030-2034	2035-2039	2040-2043	
		\$3,355,000	\$4,475,000	\$4,560,000	
					TOTAL
					\$16,290,000

PAID	2019
	\$210,000
	\$210,000

**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, 2020

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For		Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
				Qualifying Budget Credits				
General Funds:								
General Fund	3-1	\$ 4,549,284	\$ (140,336)	\$ 1,565	\$ 4,410,513	\$ 4,410,513	\$ 0	0
Supplemental General	3-2	1,417,152	(21,468)	0	1,395,684	1,395,684	0	0
Special Purpose Funds:								
At Risk (K-12)	3-3	421,600	0	0	421,600	408,997	(12,603)	
Capital Outlay	3-4	1,109,695	0	0	1,109,695	668,217	(441,478)	
Driver Training	3-5	11,750	0	0	11,750	4,500	(7,250)	
Food Service	3-6	344,250	0	0	344,250	332,479	(11,771)	
Professional Development	3-7	42,000	0	0	42,000	24,225	(17,775)	
Parent Education Program	3-8	15,000	0	0	15,000	11,250	(3,750)	
Special Education	3-9	996,001	0	0	996,001	920,194	(75,807)	
Career and Post Sec. Ed Fund	3-10	163,250	0	0	163,250	154,661	(8,589)	
Gifts and Grants	3-11	91,750	0	0	91,750	79,063	(12,687)	
KPERs Retirement	3-13	523,010	0	0	523,010	467,342	(55,668)	
Virtual Education	3-22	12,000	0	0	12,000	0	(12,000)	
Bilingual Education	3-23	2,349	0	0	2,349	2,349	0	
At Risk-(Preschool) Fund	3-27	100,000	0	0	0	23,631	23,631	
Bond and Interest Funds:								
Bond And Interest	3-26	809,825	0	0	809,825	808,825	(1,000)	
TOTALS		\$ 10,608,916	\$ (161,804)	\$ 1,565	\$ 10,348,677	\$ 9,711,930	\$ (636,747)	

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, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-1

	GENERAL FUND		Current Year	
	Prior Year Actual Transactions	Statutory Transactions	Budget	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	3,638,140	3,921,996	4,010,226	(88,230)
Supplemental State Aid	0	0	0	0
KPERS Aid	0	0	0	0
Reimbursement	1,356	0	0	0
Other State Aid	0	1,565	0	1,565
Other	0	0	0	0
Interest	0	0	0	0
Special Education Aid	526,823	486,952	539,058	(52,106)
Total Statutory Receipts	\$ 4,166,319	\$ 4,410,513	4,549,284	\$ (138,771)
Expenditures				
Instruction	\$ 1,799,963	\$ 1,993,269	1,939,499	\$ 53,770
Student Support Services	136,172	124,543	142,900	(18,357)
Instructional Support Staff	118,540	132,002	128,320	3,682
General Administration	216,155	242,861	225,808	17,053
School Administration	294,828	309,037	302,350	6,687
Central Services	68,274	75,009	69,950	5,059
Operations and Maintenance	501,017	579,977	559,600	20,377
Transportation	217,478	217,460	255,025	(37,565)
Other Supplemental Service	0	0	0	0
Operating Transfers	813,892	734,790	925,832	(191,042)
Adjustment to Comply With Legal Max	0	1,565	0	1,565
Adjustment For Qualifying Budget Credits	0	0	0	0
Total Expenditures	\$ 4,166,319	\$ 4,410,513	4,549,284	\$ (138,771)
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, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Statutory Transactions	Budget	
Statutory Revenues				
Taxes in Process	\$ 51,483	\$ 48,616	15,742	\$ 32,874
Ad Valorem Property Tax	998,147	1,007,132	0	1,007,132
Delinquent Tax	14,150	23,495	27,100	(3,605)
Motor Vehicle/RV/Commercial Tax	110,514	94,189	95,325	(1,136)
Other County Revenue	0	0	0	0
Machinery & Equipment State Aid	0	0	0	0
Federal Grant - ARRA	0	0	0	0
Transfer	62,516	0	0	0
State Aid	231,490	223,170	226,603	0
				(3,433)
Total Statutory Revenues	<u>\$ 1,468,300</u>	<u>\$ 1,396,602</u>	<u>364,770</u>	<u>\$ 1,031,832</u>
Expenditures				
Instruction	\$ 308,901	\$ 310,647	443,401	\$ (132,754)
Support Service	19,971	14,215	74,047	(59,832)
Instructional Support Staff	45,043	0	0	0
General Administration	7,925	9,678	23,750	(14,072)
School Administration	1,091	5,508	3,500	2,008
Central Services	0	0	0	0
Operation and Maintenance	92,214	108,736	178,500	(69,764)
Transportation	146,018	123,973	203,500	(79,527)
Operating Transfers	754,298	822,927	490,454	332,473
Total Expenditures	<u>\$ 1,375,461</u>	<u>\$ 1,395,684</u>	<u>\$ 1,417,152</u>	<u>(21,468)</u>
Statutory Revenues Over (Under) Expenditures	92,839	918		
Modified Unencumbered Cash - Beginning	56,419	149,258		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	<u>\$ 149,258</u>	<u>\$ 150,176</u>		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-3

SPECIAL PURPOSE FUNDS

AT RISK (K-12) FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from General	\$ 189,380	\$ 46,058	195,000	\$ (148,942)
Transfer from Supp General	224,068	354,773	130,454	224,319
Total Cash Receipts	\$ 413,448	\$ 400,831	\$ 325,454	\$ 75,377
Expenditures				
Instruction	\$ 358,694	\$ 338,602	373,000	\$ (34,398)
Support	54,263	70,395	48,600	21,795
Total Expenditures	\$ 412,957	\$ 408,997	\$ 421,600	\$ (12,603)
Receipts Over (Under) Expenditures	491	(8,166)		
Unencumbered Cash - Beginning	185,000	185,491		
Unencumbered Cash - Ending	\$ 185,491	\$ 177,325		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-4

SPECIAL PURPOSE FUNDS

CAPITAL OUTLAY FUND

Current Year

	Prior Year <u>Actual</u>		Actual		Budget		Variance Over (Under)
Cash Receipts							
Ad Valorem Tax	\$ 218,557	\$	245,384		221,004	\$	24,380
Delinquent Tax	5,330		8,017		5,934		2,083
Taxes in Process	21,269		0		3,495		(3,495)
Interest on Idle Funds	35,555		33,621		10,000		23,621
Other Local Source	9,666		14,847		0		14,847
In Lieu of Taxes	0		0		0		0
Motor Vehicle/RV/Comm Tax	43,690		32,160		34,581		(2,421)
State Aid	0		0		0		0
Transfer	0		0		0		0
Total Cash Receipts	\$ <u>334,067</u>	\$	\$ <u>334,029</u>	\$	\$ <u>275,014</u>	\$	\$ <u>59,015</u>
Expenditures							
Instruction	\$ 141,776	\$	115,875		187,400	\$	(71,525)
Student Support Services	2,469		1,045		0		1,045
Instructional Support	29,980		1,483		25,000		(23,517)
General Administration	0		0		0		0
School Administration	207,755		14,045		0		14,045
Operations & Maintenance	106,835		43,764		75,000		(31,236)
Transportation	0		0		50,000		(50,000)
Facility/Building Improvements	567,810		492,005		772,295		(280,290)
Total Expenditures	\$ <u>1,056,625</u>	\$	\$ <u>668,217</u>	\$	\$ <u>1,109,695</u>	\$	\$ <u>(441,478)</u>
Receipts Over (Under) Expenditures	(722,558)		(334,188)				
Unencumbered Cash - Beginning	<u>1,921,825</u>		<u>1,199,267</u>				
Unencumbered Cash - Ending	\$ <u>1,199,267</u>	\$	\$ <u>865,079</u>				

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-5

SPECIAL PURPOSE FUNDS

DRIVER TRAINING FUND

	<u>Prior Year</u> Actual	<u>Current Year</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Aid	\$ 3,675	\$ 2,730	2,730	\$ 0
Local Sources	4,400	3,400	2,500	900
Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>\$ 8,075</u>	<u>\$ 6,130</u>	<u>\$ 5,230</u>	<u>\$ 900</u>
Expenditures				
Instruction	\$ 5,344	\$ 4,500	11,750	\$ (7,250)
Other	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$ 5,544</u>	<u>\$ 4,500</u>	<u>\$ 11,750</u>	<u>\$ (7,250)</u>
Receipts Over (Under) Expenditures	2,531	1,630		
Unencumbered Cash - Beginning	<u>16,479</u>	<u>19,010</u>		
Unencumbered Cash - Ending	<u>\$ 19,010</u>	<u>\$ 20,640</u>		

UNIFIED SCHOOL DISTRICT NO. 109
 Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
 ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-6

SPECIAL PURPOSE FUNDS

FOOD SERVICE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Aid	\$ 182,180	\$ 212,715	180,488	\$ 32,227
State Aid	3,234	2,985	2,686	299
Misc	6,020	11,393	6,000	0
Student & Adult Receipts	107,445	83,647	106,613	(22,966)
Operating Transfers	0	22,000	0	22,000
	<u>0</u>	<u>22,000</u>	<u>0</u>	<u>22,000</u>
Total Cash Receipts	\$ <u>298,879</u>	\$ <u>332,740</u>	\$ <u>295,787</u>	\$ <u>31,560</u>
Expenditures				
Food Service Operations	<u>302,244</u>	<u>332,479</u>	<u>344,250</u>	<u>(11,771)</u>
Total Expenditures	\$ <u>302,244</u>	\$ <u>332,479</u>	\$ <u>344,250</u>	\$ <u>(11,771)</u>
Receipts Over (Under) Expenditures	(3,365)	261		
Unencumbered Cash - Beginning	<u>77,907</u>	<u>74,542</u>		
Unencumbered Cash - Ending	\$ <u>74,542</u>	\$ <u>74,803</u>		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-7

SPECIAL PURPOSE FUNDS

PROFESSIONAL DEVELOPMENT FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Revenue	\$ 2,902	\$ 3,854	5,250	\$ (1,396)
Operating Transfers	20,000	19,660	25,000	(5,340)
Total Cash Receipts	\$ 22,902	\$ 23,514	\$ 30,250	\$ (6,736)
Expenditures				
Central Services	\$ 0	0	7,500	(7,500)
Support Services	19,916	24,225	34,500	(10,275)
Total Expenditures	\$ 19,916	\$ 24,225	\$ 42,000	\$ (10,275)
 Receipts Over (Under) Expenditures	 2,986	 (711)		
Unencumbered Cash - Beginning	20,000	22,986		
Unencumbered Cash - Ending	\$ 22,986	\$ 22,275		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-8

SPECIAL PURPOSE FUNDS

PARENT EDUCATION PROGRAM FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other District	\$ 0	\$ 0	\$ 0	\$ 0
Transfer from General	8,750	11,250	15,000	(3,750)
Transfer from Supp General	0	0	0	0
Total Cash Receipts	<u>\$ 8,750</u>	<u>\$ 11,250</u>	<u>\$ 15,000</u>	<u>\$ (3,750)</u>
Expenditures				
Student Support Services	\$ 8,750	\$ 11,250	\$ 15,000	\$ (3,750)
Total Expenditures	<u>\$ 8,750</u>	<u>\$ 11,250</u>	<u>\$ 15,000</u>	<u>\$ (3,750)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-9

SPECIAL PURPOSE FUNDS

SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local	\$ 0	\$ 0	0	\$ 0
Other Federal Aid	0	0	0	0
Operating Transfers	946,064	924,215	839,058	85,157
Total Cash Receipts	<u>\$ 946,064</u>	<u>\$ 924,215</u>	<u>\$ 839,058</u>	<u>\$ 85,157</u>
Expenditures				
Instruction	\$ 916,245	\$ 920,194	983,501	\$ (63,307)
General Administration	0	0	0	0
School Administration	0	0	0	0
Operations and Maintenance	5,640	0	0	0
Student Transportation	9,731	0	12,500	(12,500)
Vehicle Operating	0	0		0
Vehicle Maintenance	0	0	0	0
Total Expenditures	<u>\$ 931,616</u>	<u>\$ 920,194</u>	<u>\$ 996,001</u>	<u>\$ (75,807)</u>
Receipts Over (Under) Expenditures	14,448	4,021		
Unencumbered Cash - Beginning	<u>372,402</u>	<u>386,850</u>		
Unencumbered Cash - Ending	<u>\$ 386,850</u>	<u>\$ 390,871</u>		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-10

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Grants	0	0	0	0
Other Federal	0	0	0	0
Operating Transfers	\$ 142,059	\$ 153,467	\$ 97,425	\$ 56,042
Total Cash Receipts	\$ 142,059	\$ 153,467	\$ 97,425	\$ 56,042
Expenditures				
Instruction	\$ 141,848	\$ 154,661	\$ 163,250	\$ (8,589)
Total Expenditures	\$ 141,848	\$ 154,661	\$ 163,250	\$ (8,589)
Receipts Over (Under) Expenditures	211	(1,194)		
Unencumbered Cash - Beginning	126,223	126,434		
Unencumbered Cash - Ending	\$ 126,434	\$ 125,240		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-11

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	0	42,523	51,645	(9,122)
Contributions & Donations	\$ 117,051	\$ 30,145	25,000	\$ 5,145
Total Cash Receipts	\$ <u>117,051</u>	\$ <u>72,668</u>	\$ <u>76,645</u>	\$ <u>5,145</u>
Expenditures				
Food Service	\$ 0	\$ 6,135	5,000	\$ 1,135
Student Transportation	0	4,479	16,750	(12,271)
Instruction	<u>112,398</u>	<u>68,449</u>	<u>70,000</u>	<u>(1,551)</u>
Total Expenditures	\$ <u>112,398</u>	\$ <u>79,063</u>	\$ <u>91,750</u>	\$ <u>(1,551)</u>
Receipts Over (Under) Expenditures	4,653	(6,395)		
Unencumbered Cash - Beginning	<u>15,416</u>	<u>20,069</u>		
Unencumbered Cash - Ending	\$ <u>20,069</u>	\$ <u>13,674</u>		

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Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-12

SPECIAL PURPOSE FUNDS
HEALTH CARE RESERVE FUND

	<u>Prior Year 2019</u>	<u>Current Year 2020</u>
Cash Receipts		
Interest on Idle Funds	\$ 0	\$ 0
District Contributions	0	0
Other	0	0
	<hr/>	<hr/>
Total Cash Receipts	<u>0</u>	<u>0</u>
Expenditures		
Premiums	0	0
Premiums Refunded	0	0
Claims	0	0
Miscellaneous Expense	0	0
	<hr/>	<hr/>
Total Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<hr/> 11,671	<hr/> 11,671
Unencumbered Cash - Ending	\$ <u><u>11,671</u></u>	\$ <u><u>11,671</u></u>

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, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-13

SPECIAL PURPOSE FUNDS
KPERS RETIREMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
KPERS	\$ 296,629	467,342	523,010	(55,668)
Employers Payments	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	\$ <u>296,629</u>	\$ <u>467,342</u>	\$ <u>523,010</u>	\$ <u>0</u>
Expenditures				
Benefits	\$ 296,629	467,342	523,010	(55,668)
Total Expenditures	\$ <u>296,629</u>	\$ <u>467,342</u>	\$ <u>523,010</u>	\$ <u>(55,668)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 109
 Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For The Year Ended June 30, 2020
 (With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-14

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND

	Prior Year 2019	Current Year 2020
Cash Receipts	\$ <u>36,000</u>	\$ <u>0</u>
Expenditures	<u>62,516</u>	<u>0</u>
Receipts Over (Under) Expenditures	(26,516)	0
Unencumbered Cash - Beginning	<u>401,985</u>	<u>375,469</u>
Unencumbered Cash - Ending	\$ <u>375,469</u>	\$ <u>375,469</u>

UNIFIED SCHOOL DISTRICT NO. 109
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SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For The Year Ended June 30, 2020
 (With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-15

SPECIAL PURPOSE FUNDS
CLEARING ACCOUNT FUND

	Prior Year 2019	Current Year 2020
Cash Receipts	\$ <u>32,981</u>	\$ <u>34,688</u>
Expenditures	<u>32,981</u>	<u>34,688</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-16

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL FUND

	Prior Year 2019	Current Year 2020
	<u> </u>	<u> </u>
Cash Receipts		
Rental Fees	\$ 14,456	\$ 14,760
Transfers	0	0
	<u> </u>	<u> </u>
Total Cash Receipts	<u>14,456</u>	<u>14,760</u>
Expenditures		
Textbooks	7,804	23,138
Other	0	0
	<u> </u>	<u> </u>
Total Expenditures	<u>7,804</u>	<u>23,138</u>
Receipts Over (Under) Expenditures	6,652	(8,378)
Unencumbered Cash - Beginning	<u>85,589</u>	<u>92,241</u>
Unencumbered Cash - Ending	<u>\$ 92,241</u>	<u>\$ 83,863</u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-17

SPECIAL PURPOSE FUNDS
TITLE I FUND - CURRENT

	Prior Year 2019	Current Year 2020
	<u> </u>	<u> </u>
Cash Receipts		
Reimbursement	\$ <u>76,865</u>	\$ <u>75,985</u>
Total Cash Receipts	<u>76,865</u>	<u>75,985</u>
Expenditures		
Title 1 - Current	<u>76,865</u>	<u>75,985</u>
Total Expenditures	<u>76,865</u>	<u>75,985</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
 Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-18

SPECIAL PURPOSE FUNDS
TITLE I FUND - CARRYOVER

	Prior Year 2019	Current Year 2020
	<u> </u>	<u> </u>
Cash Receipts	\$ <u> 7,000</u>	\$ <u> 13,520</u>
Expenditures	<u> 7,000</u>	<u> 13,520</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u> 0</u>	<u> 0</u>
Unencumbered Cash - Ending	\$ <u> 0</u>	\$ <u> 0</u>

**UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas**

**SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis**

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-19

**SPECIAL PURPOSE FUNDS
TEACHER QUALITY CARRYOVER**

	<u>Prior Year</u> <u>2019</u>	<u>Current Year</u> <u>2020</u>
Cash Receipts	\$ <u>1,700</u>	\$ <u>0</u>
Expenditures	<u>1,700</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

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 Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-20

SPECIAL PURPOSE FUNDS
TITLE II-A-TEACHER QUALITY FUND

	Prior Year 2019	Current Year 2020
	<u> </u>	<u> </u>
Cash Receipts	\$ <u>18,959</u>	\$ <u>13,225</u>
Expenditures	<u>18,959</u>	<u>13,225</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
 Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-21

SPECIAL PURPOSE FUNDS
FEDERAL/REAP FUND

	Prior Year 2019	Current Year 2020
	<u> </u>	<u> </u>
Cash Receipts		
Federal Aid	\$ <u>37,488</u>	\$ <u>38,743</u>
Total Cash Receipts	<u>37,488</u>	<u>38,743</u>
Expenditures		
Other Purchased Services	<u>37,488</u>	<u>38,743</u>
Total Expenditures	<u>37,488</u>	<u>38,743</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-22

SPECIAL PURPOSE FUNDS

VIRTUAL EDUCATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer From General	\$ 0	0	12,000	(12,000)
Other Local	0	0	0	0
Total Cash Receipts	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,000</u>	<u>\$ (12,000)</u>
Expenditures				
Transfers	0	0	0	0
Instruction	\$ 0	0	12,000	(12,000)
Total Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,000</u>	<u>\$ (12,000)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 109

Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-23

SPECIAL PURPOSE FUNDS

BILINGUAL FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	1,869	2,665	2,349	316
Total Cash Receipts	\$ 1,869	\$ 2,665	\$ 2,349	\$ 316
Expenditures				
Student Support Services	\$ 1,869	\$ 2,349	2,349	0
Total Expenditures	\$ 1,869	\$ 2,349	\$ 2,349	0
Receipts Over (Under) Expenditures	0	316		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 316		

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 Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For The Year Ended June 30, 2020
 (With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-24

CAPITAL PROJECT FUND
CONSTRUCTION FUND

	Prior Year 2019	Current Year 2020
Proceeds	\$ <u>50,022</u>	\$ <u>0</u>
Expenditures	<u>10,361,588</u>	<u>5,143,179</u>
Receipts Over (Under) Expenditures	(10,311,566)	(5,143,179)
Unencumbered Cash - Beginning	<u>15,454,745</u>	<u>5,143,179</u>
Unencumbered Cash - Ending	\$ <u>5,143,179</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 109
 Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis

For The Year Ended June 30, 2020
 (With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-25

CAPITAL PROJECT FUND
COST OF ISSUANCE FUND

	Prior Year 2019	Current Year 2020
	<u> </u>	<u> </u>
Cash Receipts	\$ <u> 0</u>	\$ <u> 0</u>
Expenditures	<u> 1,200</u>	<u> 1,200</u>
Receipts Over (Under) Expenditures	(1,200)	(1,200)
Unencumbered Cash - Beginning	<u> 9,584</u>	<u> 8,384</u>
Unencumbered Cash - Ending	\$ <u> 8,384</u>	\$ <u> 7,184</u>

UNIFIED SCHOOL DISTRICT NO. 109
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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-26

BOND AND INTEREST FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Valorem Taxes	770,661	864,945	791,650	73,295
Delinquent Taxes	115	5,144	20,924	(15,780)
In Lieu of Taxes	0	0	0	0
Motor Vehicle Tax	0	24,565	18,190	6,375
RV/Comm Tax	0	2,292	874	1,418
Interest on Idle Funds	0	115,545	0	115,545
State Aid	0	0	0	0
Other	0	0	0	0
	\$ 241,000	\$ 0	\$ 0	\$ 0
 Total Cash Receipts	\$ 1,011,776	\$ 1,012,491	\$ 831,638	\$ 180,853
 Expenditures				
Bond Principal	\$ 0	\$ 210,000	210,000	\$ 0
Bond Fees	0	0	1,000	0
Bond Interest	551,810	598,825	598,825	0
	\$ 551,810	\$ 808,825	\$ 809,825	\$ 0
 Total Expenditures	\$ 551,810	\$ 808,825	\$ 809,825	\$ 0
 Receipts Over (Under) Expenditures	459,966	203,666		
 Unencumbered Cash - Beginning	317,203	777,169		
 Unencumbered Cash - Ending	\$ 777,169	\$ 980,835		

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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2020

(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-27

SPECIAL PURPOSE FUNDS

AT RISK (PRE-SCHOOL) FUND

	Current Year			
Prior Year Actual	Actual	Budget	Variance Over (Under)	
Cash Receipts				
Transfer from General	\$ 0	\$ 23,631	100,000	\$ (76,369)
Transfer from Supp General	0	0	0	0
	<u>0</u>	<u>23,631</u>	<u>100,000</u>	<u>(76,369)</u>
 Total Cash Receipts	 <u>\$ 0</u>	 <u>\$ 23,631</u>	 <u>\$ 100,000</u>	 <u>\$ (76,369)</u>
 Expenditures				
Instruction	\$ 0	\$ 18,064	100,000	\$ (81,936)
Transportation	0	5,567	0	5,567
	<u>0</u>	<u>23,631</u>	<u>100,000</u>	<u>(76,369)</u>
 Total Expenditures	 <u>\$ 0</u>	 <u>\$ 23,631</u>	 <u>\$ 100,000</u>	 <u>\$ (76,369)</u>
 Receipts Over (Under) Expenditures	 0	 0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2020
(With Comparative Actual Totals for Prior Year Ended June 30, 2019)

STATEMENT 3-28

	<u>SPECIAL PURPOSE FUNDS</u>	
	<u>OTHER FEDERAL</u>	
	Prior Year 2019	Current Year 2020
	<u> </u>	<u> </u>
Cash Receipts		
Federal Aid	\$ <u> 0</u>	\$ <u> 36,405</u>
Total Cash Receipts	<u> 0</u>	<u> 36,405</u>
Expenditures		
Other Purchased Services	<u> 0</u>	<u> 36,405</u>
Total Expenditures	<u> 0</u>	<u> 36,405</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u> 0</u>	<u> 0</u>
Unencumbered Cash - Ending	\$ <u> 0</u>	\$ <u> 0</u>

UNIFIED SCHOOL DISTRICT NO. 109
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SUMMARY OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2020

STATEMENT 4

SCHOOL/DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances/Accounts Pay.	Ending Cash Balance
Agency Funds	\$ 133	\$ 0	\$ 1,781	\$ 1,914	\$ 0	\$ 0	\$ 0
Band	0	0	4,759	4,737	22	0	22
Sales Tax	2,924	0	14,196	13,553	3,567	0	3,567
FBLA	0	0	500	48	452	0	452
Class of 2023	54	0	0	54	0	0	0
Class of 2018	1,270	0	0	100	1,170	0	1,170
Class of 2019	1,203	0	2,284	2,384	1,103	0	1,103
Class of 2020	633	0	11,682	7,220	5,095	0	5,095
Class of 2021	500	0	100	29	571	0	571
Class of 2022	84	0	3,998	3,104	978	0	978
Art Club	407	0	3,282	2,705	984	0	984
Keys	640	0	38	0	678	0	678
Science Club	2,767	0	6,756	5,017	4,506	0	4,506
Cheerleaders	374	0	0	0	374	0	374
JH Cheerleaders	12,789	0	51,015	50,532	13,272	0	13,272
FFA	8,850	0	6,257	4,719	10,388	0	10,388
Actor's Guild	3,317	0	1,399	1,609	3,107	0	3,107
FFA Greenhouse	3,961	0	3,431	1,766	5,626	0	5,626
FCCLA	3,042	0	1,586	3,551	1,077	0	1,077
Student Council	2,597	0	1,845	2,801	1,641	0	1,641
JH Student Council	335	0	713	685	363	0	363
National Honor Society	3,970	0	7,349	8,721	2,598	0	2,598
FCCLA Concessions Accounts	2,956	0	9,267	7,485	4,738	0	4,738
JH Concessions	7,463	0	1,506	247	6,542	0	6,542
JH Fund	1,080	0	2,795	0	3,875	0	3,875
FFA Fair Account	0	0	0	0	0	0	0
Subtotal	\$ 61,349	\$ 0	\$ 136,539	\$ 125,161	\$ 72,727	\$ 0	\$ 72,727
Fee and User Charges - Agency Funds							
USD 109							
Vo Ag	\$ 0	\$ 0	\$ 1,855	\$ 1,855	\$ 0	\$ 0	\$ 0
Science Lab	0	0	2,557	2,557	0	0	0
Art	0	0	2,210	2,210	0	0	0
Board Office	0	0	17,653	17,653	0	0	0
JH Art	0	0	1,379	1,379	0	0	0
JH Ag	0	0	548	548	0	0	0
JH Facs	0	0	1,085	1,085	0	0	0
Stem Coding	0	0	2,271	2,271	0	0	0
Band	0	0	1,580	1,580	0	0	0
FACS	0	0	290	290	0	0	0
Subtotal Fee and User Charges	\$ 0	\$ 0	\$ 31,428	\$ 31,428	\$ 0	\$ 0	\$ 0
Total Agency Funds	\$ 61,349	\$ 0	\$ 167,967	\$ 0	\$ 72,727	\$ 0	\$ 72,727
School Projects - Activity Funds							
East Library Book Fair	\$ 3,158	\$ 0	\$ 3,028	\$ 1,809	\$ 4,377	\$ 0	\$ 4,377
A. R. Store	2,004	0	0	270	1,734	0	1,734
5TH Grade	2,161	0	13,380	13,488	2,053	0	2,053
Miscellaneous	2,512	0	2,881	2,749	2,644	0	2,644
Book Fair	87	0	1,183	1,183	87	0	87
Show Choir Performances	678	0	3,985	2,922	1,741	0	1,741
Gifted Fund	1	0	0	0	1	0	1
Academic Achievers	738	0	0	0	738	0	738
Incentive Programs - RCHS	5,089	0	3,901	3,656	5,334	0	5,334
Band Trip	6,321	0	1,567	1,567	6,321	0	6,321
Football - Irrigation	21	0	0	0	21	0	21
RCHS Volleyball	2	0	0	0	2	0	2
RC Track	460	0	0	0	460	0	460
High School Golf	3	0	0	0	3	0	3
High School Softball	209	0	723	776	156	0	156
Cross - Country	398	0	0	0	398	0	398
Subtotal School Projects	\$ 23,842	\$ 0	\$ 30,648	\$ 28,420	\$ 26,070	\$ 0	\$ 26,070
Gate Receipts-Activity Accounts							
Athletics	\$ 2,383	\$ 0	\$ 53,476	\$ 54,683	\$ 1,176	\$ 0	\$ 1,176
Drama	6,684	0	4,273	3,671	7,286	0	7,286
Scholar Bowl	442	0	545	481	506	0	506
Subtotal Gate Receipts	\$ 9,509	\$ 0	\$ 58,294	\$ 58,835	\$ 8,968	\$ 0	\$ 8,968
Total Activity Funds	\$ 33,351	\$ 0	\$ 120,370	\$ 118,683	\$ 35,038	\$ 0	\$ 35,038
Total Agency/Activity Funds	\$ 94,700	\$ 0	\$ 256,909	\$ 243,844	\$ 107,765	\$ 0	\$ 107,765

See Accountant's Report and Accompanying Notes