UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

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

Unified School District No. 109
Belleville, Kansas

Financial Statements
For the fiscal year ended June 30, 2023

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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

Adverse and Unmodified Opinions

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 109, as of and for the year ended June 30, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 109 as of June 30, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In my opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 109 as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note A of the financial statement, the financial statement is prepared by Unified School District No. 109 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United State of America, although not reasonably determinable, are presumed to be material.

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

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

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

In performing an audit in accordance with GAAS, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Statements 2, 3, and 4, as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 109 as of and for the year ended June 30, 2023 (not presented herein), and have issued my report thereon dated 12/11/23, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (Statement 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note A.

Bruna Auditing Services LLC
Derek Bruna, CPA
January, 13 2025

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2024

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	$ 5,080,743	$ 5,080,743	$ 0	$ 7,053	$ 7,053
Supplemental General	3-2	95,782	0	1,631,659	1,645,059	82,382	37,213	119,595
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	109,619	0	835,824	687,056	258,387	0	258,387
Capital Outlay Fund	3-4	833,436	0	499,088	260,188	1,072,336	38,021	1,110,357
Driver Training	3-5	24,565	0	7,555	6,821	25,299	0	25,299
Food Service Fund	3-6	119,188	0	457,221	456,785	119,624	0	119,624
Professional Development Fund	3-7	22,364	0	58,252	49,247	31,369	0	31,369
Parent Education Fund	3-8	0	0	12,600	12,600	0	0	0
Special Education Fund	3-9	382,196	0	827,110	855,453	353,853	0	353,853
Career and Post Sec. Ed Fund	3-10	125,000	0	172,862	172,800	125,062	0	125,062
Gifts and Grants Fund	3-11	101,761	0	42,225	43,633	100,353	4,420	104,773
Lil Buffs Daycare Fund	3-12	0	0	51,569	51,569	0	0	0
Kpers Retirement Fund	3-13	0	0	518,336	518,336	0	0	0
Contingency Reserve Fund	3-14	442,034	0	0	0	442,034	0	442,034
Clearing Accounts Fund	3-15	0	0	40,401	40,401	0	0	0
Textbook Rental Fund	3-16	84,833	0	13,848	15,687	82,994	0	82,994
Title I Fund-Current	3-17	0	0	72,868	94,926	(22,058)	0	(22,058)
Title I Fund-Carryover	3-18	0	0	16,901	16,901	0	0	0
ESSER II	3-19	(9,925)	0	281,898	319,626	(47,653)	0	(47,653)
Title II A-Teacher Quality/Carryover	3-20	0	0	17,151	17,151	0	0	0
Federal Reap Fund	3-21	0	0	18,040	27,840	(9,800)	0	(9,800)
Title IV A	3-22	0	0	6,878	15,958	(9,080)	0	(9,080)
Bilingual Fund	3-23	0	0	658	658	0	0	0
At Risk-(Preschool) Fund	3-27	25,000	0	50,348	50,348	25,000	0	25,000
Other Federal/CARES/SPARKS Fund	3-28	0	0	0	0	0	0	0
Capital Project Funds:								
Construction Fund	3-24	0	0	0	0	0	0	0
Cost of Issuance	3-25	0	0	0	0	0	0	0
Bond and Interest Funds:								
Bond and Interest Fund	3-26	1,422,278	0	870,742	889,425	1,403,595	0	1,403,595
Activity Fund	4	73,594	0	282,274	279,186	76,682	0	76,682
Total Reporting Entity (Exluding Agency)		$ 3,851,725	$ 0	$ 11,867,051	$ 11,608,397	$ 4,110,379	$ 86,707	$ 4,197,086

Composition of Cash

Investments		Cash in Checking			
Money Market Accounts	$ 2,679,971	District Account	(812,667)	Total Cash	4,214,023
Money Market Accounts Other	0	Activity Account	76,682	Less Agency Funds (Statement 4)	(16,937)
Certificate of Deposit	2,250,000	Agency Account	16,937	Total Cash Excluding Agency Funds	4,197,086
Certificate of Deposit - Bonds	0	Petty Cash	3,100		

See Accountant's Report and Accompanying Notes

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

Basis of Presentation/Fund Description

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

Governmental Funds

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

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

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

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

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

Fidcuiary Funds:

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

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

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

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

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

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

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

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

Departure from GAAP

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/24. This waiver is completed annually and allows the District to use the regulatory basis of accounting.

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

Reimbursed Expenses

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement. The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

2023 Financial Data

Amounts that are shown for 2023 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2024, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Time Deposits

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

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

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

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal year.

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

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

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

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

Tax Cycle
The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to County Treasurer, who prepares tax statements and receives payments. These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December

20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County. Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed through the year.

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

Inventories/Prepaid Expenses

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

Use of Estimates

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

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance With Kansas Statutes and Other Finance Related Legal Matters

Contrary to provisions of K.S.A. 79-2935, the current year expenditures of the Food Service Fund exceeded the adopted budget.

Authorized Over-Encumbered Cash Balance-Federal Funds

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

NOTE C- DEPOSITS AND INVESTMENTS

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

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2024.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was $4,929,971. The district checking account balance was ($812,667). The activity/agency operating accounts had a balance of $93,619 and petty cash accounts of $3,100. The District had a money market account for $2,679,971 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, $327,382 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2024.

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

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

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

NOTE D- FRINGE BENEFIT PLAN I.R.C. 125
The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. In addition, each employee may choose to take the benefit in cash, a taxable option. Employees that are eligible for the plan are all full time employees. The plan year runs from October 1 to September 30 annually. The maximum benefit allowance per employee is $3,200/yr for the year ended June 30, 2024. The maximum for the dependent care reimbursement account is $5,000 annually. Provisions available are: Group Health Insurance, Group Term Life Insurance ($50,000 maximum) Salary Protection Insurance, Cancer Insurance, Medical Reimbursement Accounts, and Dependent Care Reimbursement Accounts.

NOTE E- COMPENSATED ABSENCES-VACATION AND SICK PAY
The district has computed the unfunded accumulated sick/personal leave costs as of June 30, 2023 and 2024, to be $325,219 and $366,574 respectively. The number of employees for the respective years were 81 and 8. Please Refer to Note F for further information on compensated absences. The District does not accrue compensated absences. These costs are expensed 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 $125/day, and $50/day for classified. The administration support employees are maxed at $125/day. Nine and ten month employees receive 9 and 10 sick days annually, while full time employees get 12 days leave time. All classified employees receive 2 other personal days. Employees are not allowed to combine sick or "other days" for a total of more than the maximum allowable. Classified 12 month employees get 5 vacation days after one year of service, 10 days for years of service between two and fifteen years, 15 days after 15 years, and 20 days after 30 years. There is no merit pay provision in the schools negotiated agreement nor is there a good health or absentee benefit.

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuanceof $1.0 billion in pension obligation bonds to fund

a portion of the School -Group's unfundedactuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

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

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

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $518,336 for the year ended June 30, 2024.

The State of Kansas contributed 12.57% of covered payroll during fiscal year 2024, excluding the Group Death & Disability Insurance rate. During fiscal year 2025, the State of Kansas will contribute 11.54% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2024, was $598,481,774.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $4,776,852. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in this financial statement.

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

NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES

The district is exposed to various risks of loss related to torts; theft of, damage to; and destruction of assets; errors and omissions; injuries to employees; and nature disasters. The district continues to carry insurance for all risks of loss including workers' compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS

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

NOTE J- COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Distirct is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2024. As a result of COVID-19, numerous Federal and State grants have been made available to the District to assist with the risks and help offset incurred costs of the District.

NOTE K- OTHER POST-EMPLOYMENT BENEFITS

As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of *the* applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. As provided by K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT
There were none recorded for the year ended June 30, 2024.

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

NOTE N- CAPITAL PROJECT COMPLIANCE
The District is currently not involved in any such activities.

NOTE O- LITIGATION CONTINGENCIES
The District currently has no litigation contingencies that it is involved.

NOTE P- CONTINGENT LIABILIITIES
The District participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2024. The compliance audits are conducted annually on a timely basis. The District's compliance with the grant agreements are established when such audits are complete. The District expects the amount of expenditures, which may be disallowed by the grantor agencies, if any, to be immaterial.

NOTE Q- SUBSEQUENT EVENTS
These financial statements considered subsequent events through January 13, 2025 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.

Note S - INTER-FUND TRANSACTIONS

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

FROM	TO	2023	2024
General	At Risk Preschool	$ 21,007	$ 25,347
General	Contingency Reserve	21,566	0
General	At Risk K-12	619,320	650,755
General	Special Education	442,221	511,297
General	Vocatoinal Ed	48,975	29,627
General	Parent Education	12,600	12,600
General	Bilingual	111	0
General	Food Service	0	5,820
General	Professional Development	0	1,969
	Totals	**1,165,800**	**1,237,415**
Supplemental General	At Risk Preschool	25,000	25,000
Supplemental General	Professional Development	25,959	48,299
Supplemental General	Bilingual	915	658
Supplemental General	Food Service	2,000	49,680
Supplemental General	Vocational Ed	117,011	143,235
Supplemental General	Special Education	380,596	315,813
Supplemental General	At Risk K-12	171,456	185,069
	Totals	**722,937**	**767,754**
	Totals	**1,888,737**	**2,005,169**

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

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

Note T- INTER-GOVERNMENTAL ASSISTANCE-STATE

Type of Aid		2023	2024
General		$ 422,936	$ 811,084
Supplemental		132,862	125,518
Annual Conference		250	100
State Safety		3,920	2,755
Mineral Production Ed Fund		650,843	695,915
Career, Standards, & Assessment Services		0	0
Food Service Aid		3,022	3,058
Special Ed.		442,221	511,297
Mentor Teaching		2,457	3,428
Professional Development		4,892	7,268
Contribution Check off		67	41
CIF Pre K		0	17,260
State Foundation		1,277,568	2,005,691
School District Mill Levy		1,997,672	1,053,328
KPERS Employer Cont.		508,072	518,336
	Totals	**5,446,782**	**5,755,079**

Note U- INTER-GOVERNMENTAL ASSISTANCE-FEDERAL

Type of Aid		2023	2024	
Title I Fund		$ 113,069	89,769	
Supporting Effective Instruction		18,224	17,151	
Food Service		308,598	306,787	
COVID		31,500	0	
ESSER COVID 19		347,739	281,898	
Early Learning Kansas		1,987	0	
Reserve Fund		3,711		
Covid Testing Grant		0	0	
Academic Enrich		15,728	6,878	
	Totals	**840,556**	**702,483**	6,457,562

Federal programs in which the school district participated have specified for what purpose funds are to be expended.
All funds unexpended at June 30, 2024 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, 2024

Issue	Interest Rate	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation School Buildings Bond									
Series 2018 Dated April 1, 2018	3-3.625%	$ 16,500,000	9/1/2043	$ 15,490,000	$ 0	$ -330,000	$ 0	$ 15,160,000	$ 559,425
Total Bond				$ 15,490,000	$ 0	$ -330,000	$0	$ 15,160,000	$ 559,425

REMAINING	2024	2025	2026	2027	2028	TOTAL
	$365,000	$400,000	$440,000	$480,000	$525,000	
	2029-33	2034-38	2039-43			$15,160,000
	$3,160,000	$4,235,000	$5,555,000			

PAID	2019	2020	2021	2022	2023	$1,340,000	$16,500,000
	$210,000	$235,000	$265,000	$300,000	$330,000		

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, 2024

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
General Funds:							
General Fund	3-1	$ 5,006,458	$ 74,285	$ 0	$ 5,080,743	$ 5,080,743	$ 0
Supplemental General	3-2	1,645,059	0	0	1,645,059	1,645,059	0
Special Purpose Funds:							
At Risk (K-12)	3-3	757,625	0	0	757,625	687,056	(70,569)
Capital Outlay	3-4	1,230,305	0	0	1,230,305	260,188	(970,117)
Driver Training	3-5	18,100	0	0	18,100	6,821	(11,279)
Food Service	3-6	546,005	0	0	546,005	456,785	(89,220)
Professional Development	3-7	54,870	0	0	54,870	49,247	(5,623)
Parent Education Program	3-8	15,000	0	0	15,000	12,600	(2,400)
Special Education	3-9	1,006,150	0	0	1,006,150	855,453	(150,697)
Career and Post Sec. Ed Fund	3-10	239,937	0	0	239,937	172,800	(67,137)
Gifts and Grants	3-11	194,263	0	0	194,263	43,633	(150,630)
KPERs Retirement	3-13	548,718	0	0	548,718	518,336	(30,382)
Bilingual Education	3-23	3,487	0	0	3,487	658	(2,829)
At Risk-(Preschool) Fund	3-27	85,000	0	0	85,000	50,348	(34,652)
Bond and Interest Funds:							
Bond And Interest	3-26	889,426	0	0	889,426	889,425	(1)
TOTALS		$ 12,240,403	$ 74,285	$ 0	$ 12,314,688	$ 10,729,152	$ (1,585,536)

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-1

GENERAL FUND

	Prior Year Actual Transactions	Current Year Statutory Transactions	Current Year Budget	Current Year Variance Over (Under)
Statutory Receipts				
Taxes in Process	$ 0	$ 0	0	$ 0
Ad Valorem Property Tax	0	0	0	0
Delinquent Tax	0	0	0	0
General State Aid	4,349,019	0	4,528,147	(4,528,147)
Supplemental State Aid	0	0	0	0
KPERS Aid	0	0	0	0
Reimbursement	0	3,428	0	3,428
Other State Aid	2,457	4,566,018	0	4,566,018
Other	0	0	0	0
Interest	0	0	0	0
Special Education Aid	442,221	511,297	474,883	36,414
Total Statutory Receipts	$ 4,793,697	$ 5,080,743	5,003,030	$ 77,713
Expenditures				
Instruction	$ 1,875,736	$ 1,982,510	1,982,882	$ (372)
Student Support Services	85,765	92,892	89,600	3,292
Instructional Support Staff	94,834	101,155	102,250	(1,095)
General Administration	262,989	265,426	261,000	4,426
School Administration	353,701	375,146	365,600	9,546
Central Services	105,402	132,991	110,300	22,691
Operations and Maintenance	533,268	575,831	556,650	19,181
Transportation	293,338	269,436	310,615	(41,179)
Other Supplemental Service	22,865	47,940	25,000	22,940
Operating Transfers	1,165,799	1,237,416	1,199,133	38,283
Adjustment to Comply With Legal Max	0	0	74,285	(74,285)
Adjustment For Qualifying Budget Credits	0	0	3,428	(3,428)
Total Expenditures	$ 4,793,697	$ 5,080,743	$ 5,080,743	$ 0
Statutory Revenues Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	$ 0	$ 0		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

SUPPLEMENTAL GENERAL FUND

STATEMENT 3-2

	Prior Year Actual Transactions	Current Year Statutory Transactions	Current Year Budget	Current Year Variance Over (Under)
Statutory Revenues				
Taxes in Process	$ 0	$ 0	0	$ 0
Ad Valorem Property Tax	1,293,180	1,397,831	35,719	1,362,112
Delinquent Tax	9,020	8,339	3,431	4,908
Motor Vehicle/RV/Commercial Tax	90,436	99,822	89,404	10,418
Other County Revenue	0	149	0	149
Machinery & Equipment State Aid	0	0	0	0
Federal Grant - ARRA	0	0	0	0
Transfer	0	0	0	0
State Aid	132,862	125,518	125,518	0
Total Statutory Revenues	$ 1,525,498	$ 1,631,659	254,072	$ 1,377,587
Expenditures				
Instruction	$ 396,976	$ 348,107	487,500	$ (139,393)
Support Service	22,483	13,918	25,000	(11,082)
Instructional Support Staff	0	0	0	0
General Administration	39,147	26,936	42,000	(15,064)
School Administration	87,117	89,361	88,300	1,061
Central Services	0	0	0	0
Operation and Maintenance	224,521	366,365	289,500	76,865
Transportation	32,214	32,618	56,800	(24,182)
Operating Transfers	722,937	767,754	655,959	111,795
Adjustment to Comply With Legal Max	0	0	0	0
Total Expenditures	$ 1,525,395	$ 1,645,059	$ 1,645,059	$ 0
Statutory Revenues Over (Under) Expenditures	103	(13,400)		
Modified Unencumbered Cash - Beginning	95,679	95,782		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	$ 95,782	$ 82,382		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-3

SPECIAL PURPOSE FUNDS

AT RISK (K-12) FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Transfer from General	$ 619,319	$ 650,755	595,000	$ 55,755
Transfer from Supp General	171,456	185,069	175,043	10,026
Total Cash Receipts	$ 790,775	$ 835,824	$ 770,043	$ 65,781
Expenditures				
Instruction	$ 543,354	$ 545,428	611,500	$ (66,072)
Support	137,802	141,628	146,125	(4,497)
Total Expenditures	$ 681,156	$ 687,056	$ 757,625	$ (70,569)
Receipts Over (Under) Expenditures	109,619	148,768		
Unencumbered Cash - Beginning	0	109,619		
Unencumbered Cash - Ending	$ 109,619	$ 258,387		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-4

SPECIAL PURPOSE FUNDS

CAPITAL OUTLAY FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 278,646	$ 306,192	302,902	$ 3,290
Delinquent Tax	2,096	1,872	737	1,135
Taxes in Process	0	0	0	0
Interest on Idle Funds	85,704	144,784	65,000	79,784
Other Local Source	7,849	23,581	8,000	15,581
In Lieu of Taxes	0	0	0	0
Motor Vehicle/RV/Comm Tax	21,507	22,659	20,231	2,428
State Aid	0	0	0	0
Transfer	0	0	0	0
Total Cash Receipts	$ 395,802	$ 499,088	$ 396,870	$ 102,218
Expenditures				
Instruction	$ 3,655	$ 25,881	205,305	$ (179,424)
Student Support Services	0	0	0	0
Instructional Support	0	0	0	0
General Administration	0	0	0	0
School Administration	0	9,335	0	9,335
Operations & Maintenance	110,066	70,060	125,000	(54,940)
Transportation	139,352	0	150,000	(150,000)
Facility/Building Improvements	193,328	154,912	750,000	(595,088)
Total Expenditures	$ 446,401	$ 260,188	$ 1,230,305	$ (970,117)
Receipts Over (Under) Expenditures	(50,599)	238,900		
Unencumbered Cash - Beginning	884,035	833,436		
Unencumbered Cash - Ending	$ 833,436	$ 1,072,336		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-5

SPECIAL PURPOSE FUNDS

DRIVER TRAINING FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
State Aid	$ 3,920	$ 2,755	$ 2,970	$ (215)
Local Sources	4,350	4,800	0	4,800
Operating Transfers	0	0	0	0
Total Cash Receipts	$ 8,270	$ 7,555	$ 2,970	$ 4,585
Expenditures				
Instruction	$ 5,817	$ 6,649	$ 18,100	$ (11,451)
Other	0	172	0	172
Total Expenditures	$ 5,817	$ 6,821	$ 18,100	$ (11,279)
Receipts Over (Under) Expenditures	2,453	734		
Unencumbered Cash - Beginning	22,112	24,565		
Unencumbered Cash - Ending	$ 24,565	$ 25,299		

See Accountart'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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-6

SPECIAL PURPOSE FUNDS

FOOD SERVICE FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Federal Aid	$ 308,598	$ 306,787	272,730	$ 34,057
State Aid	3,023	3,058	2,331	727
Misc	8,186	16,893	2,000	0
Student & Adult Receipts	77,577	74,983	107,254	(32,271)
Operating Transfers	2,000	55,500	42,500	13,000
Total Cash Receipts	$ 399,384	$ 457,221	$ 426,815	$ 15,513
Expenditures				
Food Service Operations	414,567	456,785	546,005	(89,220)
Total Expenditures	$ 414,567	$ 456,785	$ 546,005	$ (89,220)
Receipts Over (Under) Expenditures	(15,183)	436		
Unencumbered Cash - Beginning	134,371	119,188		
Unencumbered Cash - Ending	$ 119,188	$ 119,624		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-7

SPECIAL PURPOSE FUNDS

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Local Revenue	$ 5,729	$ 7,984	7,505	$ 479
Operating Transfers	25,959	50,268	25,000	25,268
Total Cash Receipts	$ 31,688	$ 58,252	$ 32,505	$ 25,747
Expenditures				
Central Services	$ 0	0	0	0
Support Services	32,396	$ 49,247	54,870	$ (5,623)
Total Expenditures	$ 32,396	$ 49,247	$ 54,870	$ (5,623)
Receipts Over (Under) Expenditures	(708)	9,005		
Unencumbered Cash - Beginning	23,072	22,364		
Unencumbered Cash - Ending	$ 22,364	$ 31,369		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-8

SPECIAL PURPOSE FUNDS

PARENT EDUCATION PROGRAM FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Other District	$ 0	$ 0	$ 0	$ 0
Transfer from General	12,600	12,600	15,000	(2,400)
Transfer from Supp General	0	0	0	0
Total Cash Receipts	$ 12,600	$ 12,600	$ 15,000	$ (2,400)
Expenditures				
Student Support Services	$ 12,600	$ 12,600	15,000	$ (2,400)
Total Expenditures	$ 12,600	$ 12,600	$ 15,000	$ (2,400)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-9

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Other Local	$ 0	$ 0	0	$ 0
Other Federal Aid	0	0	0	0
Operating Transfers	822,817	827,110	824,133	2,977
Total Cash Receipts	$ 822,817	$ 827,110	$ 824,133	$ 2,977
Expenditures				
Instruction	$ 811,696	$ 854,898	966,650	$ (111,752)
General Administration	0	0	0	0
School Administration	0	0	0	0
Operations and Maintenance	0	0	0	0
Student Transportation	20,410	555	39,500	(38,945)
Vehicle Operating	0	0	0	0
Vehicle Maintenance	0	0	0	0
Total Expenditures	$ 832,106	$ 855,453	$ 1,006,150	$ (150,697)
Receipts Over (Under) Expenditures	(9,289)	(28,343)		
Unencumbered Cash - Beginning	391,485	382,196		
Unencumbered Cash - Ending	$ 382,196	$ 353,853		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-10

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Grants	0	0	0	0
Misc	3,711	0	0	0
Operating Transfers	$ 165,986	$ 172,862	$ 114,937	$ 57,925
Total Cash Receipts	$ 169,697	$ 172,862	$ 114,937	$ 57,925
Expenditures				
Instruction	$ 169,579	$ 172,800	$ 239,937	$ (67,137)
Total Expenditures	$ 169,579	$ 172,800	$ 239,937	$ (67,137)
Receipts Over (Under) Expenditures	118	62		
Unencumbered Cash - Beginning	124,882	125,000		
Unencumbered Cash - Ending	$ 125,000	$ 125,062		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-11

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Federal Sources	0	0	17,500	(17,500)
State Sources	33,487	17,260	0	17,260
Contributions & Donations	$ 194,656	$ 24,965	75,000	$ (50,035)
Total Cash Receipts	$ 228,143	$ 42,225	$ 92,500	$ (50,275)
Expenditures				
Operations & Maintenance	$ 21,176	$ 9,164	0	$ 9,164
Student Transportation	4,246	0	11,100	(11,100)
Instruction	132,291	34,469	183,163	(148,694)
Total Expenditures	$ 157,713	$ 43,633	$ 194,263	$ (150,630)
Receipts Over (Under) Expenditures	70,430	(1,408)		
Unencumbered Cash - Beginning	31,331	101,761		
Unencumbered Cash - Ending	$ 101,761	$ 100,353		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-12

SPECIAL PURPOSE FUNDS
LIL BUFFS DAYCARE

	Prior Year 2023	Current Year 2024
Cash Receipts		
Revenues	$ 66,737	$ 51,569
Other	0	0
Total Cash Receipts	66,737	51,569
Expenditures		
Expenditures	66,737	51,569
Other	0	0
Total Expenditures	66,737	51,569
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-13

SPECIAL PURPOSE FUNDS
KPERS RETIREMENT FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
KPERS				
Employers Payments	$ 508,072	518,336	548,718	(30,382)
	0	$ 0	0	$ 0
Total Cash Receipts	$ 508,072	$ 518,336	$ 548,718	$ 0
Expenditures				
Benefits	$ 508,072	$ 518,336	548,718	$ (30,382)
Total Expenditures	$ 508,072	$ 518,336	$ 548,718	$ (30,382)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-14

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND

	Prior Year 2023	Current Year 2024
Transfer from General	$ 21,564	$ 0
Expenditures	0	0
Receipts Over (Under) Expenditures	21,564	0
Unencumbered Cash - Beginning	420,470	442,034
Unencumbered Cash - Ending	$ 442,034	$ 442,034

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-15

SPECIAL PURPOSE FUNDS
CLEARING ACCOUNT FUND

	Prior Year 2023	Current Year 2024
Cash Receipts	$ 43,347	$ 40,401
Expenditures	43,347	40,401
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-16

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL FUND

	Prior Year 2023	Current Year 2024
Cash Receipts		
Rental Fees	$ 13,015	$ 13,848
Transfers	0	0
Total Cash Receipts	13,015	13,848
Expenditures		
Textbooks	14,452	15,612
Other	0	75
Total Expenditures	14,452	15,687
Receipts Over (Under) Expenditures	(1,437)	(1,839)
Unencumbered Cash - Beginning	86,270	84,833
Unencumbered Cash - Ending	$ 84,833	$ 82,994

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-17

SPECIAL PURPOSE FUNDS
TITLE I FUND - CURRENT

	Prior Year 2023	Current Year 2024
Cash Receipts		
Reimbursement	$ 95,775	$ 72,868
Total Cash Receipts	95,775	72,868
Expenditures		
Title 1 - Current	95,775	94,926
Total Expenditures	95,775	94,926
Receipts Over (Under) Expenditures	0	(22,058)
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ (22,058)

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2023
(With Comparative Actual Totals for Prior Year Ended June 30, 2024)

STATEMENT 3-18

SPECIAL PURPOSE FUNDS
TITLE I FUND - CARRYOVER

	Prior Year 2023	Current Year 2024
Cash Receipts	$ 17,294	$ 16,901
Expenditures	17,294	16,901
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-19

	SPECIAL PURPOSE FUNDS	
	ESSER FUNDS	
	Prior Year 2023	Current Year 2024
ESSER III	344,211	281,898
ESSER II	3,528	0
	$ 347,739	$ 281,898
ESSER III	293,904	319,626
ESSER II	3,528	0
	297,432	319,626
Receipts Over (Under) Expenditures	50,307	(37,728)
Unencumbered Cash - Beginning	(60,232)	(9,925)
Unencumbered Cash - Ending	$ (9,925)	$ (47,653)

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-20

SPECIAL PURPOSE FUNDS
TITLE II-A-TEACHER QUALITY FUND

	Prior Year 2023	Current Year 2024
Cash Receipts	$ 18,224	$ 17,151
Expenditures	18,224	17,151
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-21

	SPECIAL PURPOSE FUNDS FEDERAL/REAP FUND	
	Prior Year 2023	Current Year 2024
Cash Receipts		
Federal Aid	$ 34,098	$ 18,040
Total Cash Receipts	34,098	18,040
Expenditures		
Other Purchased Services	34,098	27,840
Total Expenditures	34,098	27,840
Receipts Over (Under) Expenditures	0	(9,800)
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ (9,800)

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-22

SPECIAL PURPOSE FUNDS
TITLE IV A

	Prior Year 2023	Current Year 2024
Revenues	$ 15,728	$ 6,878
Expenditures	15,728	15,958
Receipts Over (Under) Expenditures	0	(9,080)
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ (9,080)

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, 2024
(With Comparative Actua Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-23

SPECIAL PURPOSE FUNDS

BILINGUAL FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Transfers	1,026	658	3,487	(2,829)
Total Cash Receipts	$ 1,026	$ 658	$ 3,487	$ (2,829)
Expenditures				
Student Support Services	$ 1,026	$ 658	3,487	$ (2,829)
Total Expenditures	$ 1,026	$ 658	$ 3,487	$ (2,829)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-24

CAPITAL PROJECT FUND
CONSTRUCTION FUND

	Prior Year 2023	Current Year 2024
Proceeds	$ 0	$ 0
Expenditures	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-25

CAPITAL PROJECT FUND
COST OF ISSUANCE FUND

	Prior Year 2023	Current Year 2024
Cash Receipts	$ 0	$ 0
Expenditures	5,984	0
Receipts Over (Under) Expenditures	(5,984)	0
Unencumbered Cash - Beginning	5,984	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-26

BOND AND INTEREST FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Taxes	908,936	786,999	778,969	8,030
Delinquent Taxes	7,045	6,170	2,397	3,773
In Lieu of Taxes	0	83	0	83
Motor Vehicle Tax	75,570	73,354	69,148	4,206
RV/Comm Tax	0	4,136	0	4,136
Interest on Idle Funds	0	0	0	0
State Aid	0	0	0	0
Other	$ 0	$ 0	0	$ 0
Total Cash Receipts	$ 991,551	$ 870,742	$ 850,514	$ 20,228
Expenditures				
Bond Principal	$ 300,000	$ 330,000	$ 889,426	$ (559,426)
Bond Fees	0	0	0	0
Bond Interest	572,025	559,425	0	559,425
Total Expenditures	$ 872,025	$ 889,425	$ 889,426	$ (1)
Receipts Over (Under) Expenditures	119,526	(18,683)		
Unencumbered Cash - Beginning	1,302,752	1,422,278		
Unencumbered Cash - Ending	$ 1,422,278	$ 1,403,595		

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, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

SPECIAL PURPOSE FUNDS

STATEMENT 3-27

AT RISK (PRE-SCHOOL) FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Cash Receipts				
Local Source	0	0	0	
Transfer from General	$ 21,007	$ 25,348	40,000	$ (14,652)
Transfer from Supp General	25,000	25,000	20,000	5,000
Total Cash Receipts	$ 46,007	$ 50,348	$ 60,000	$ (9,652)
Expenditures				
Instruction	$ 41,132	$ 45,526	79,000	$ (33,474)
Transportation	5,346	4,822	6,000	(1,178)
Total Expenditures	$ 46,478	$ 50,348	$ 85,000	$ (34,652)
Receipts Over (Under) Expenditures	(471)	0		
Unencumbered Cash - Beginning	25,471	25,000		
Unencumbered Cash - Ending	$ 25,000	$ 25,000		

See Accountant's Report and Accompanying Notes

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2024
(With Comparative Actual Totals for Prior Year Ended June 30, 2023)

STATEMENT 3-28

SPECIAL PURPOSE FUNDS
OTHER FEDERAL/SPARK/CARES

	Prior Year 2023	Current Year 2024
Cash Receipts		
Federal Aid	$ 751	$ 0
Total Cash Receipts	751	0
Expenditures		
Other Purchased Services	751	0
Total Expenditures	751	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas
SUMMARY OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2024

STATEMENT 4

SCHOOL/DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumberd Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumberd Cash Balance	Add Encumbrances/ Accounts Pay.	Ending Cash Balance
Agency Funds	$	$	$	$	$	$	
Band	284		4,073	4353	4		4
Sales Tax	(2)		5,727	5710	15		15
Class of 2023	1,320		0	1320	0		0
Class of 2024	2,145		1,108	2732	521		521
Class of 2025	373		12,033	12406	0		0
Class of 2026	500		0	0	500		500
Class of 2021	5,238		0	5238	0		0
Class of 2022	789		0	789	0		0
Spanish Club	243		0	0	243		243
Art Club	300		2,241	2532	9		9
Kays	5,026		3,143	7988	181		181
Science Club	894		96	290	700		700
Junior Class Seminar	77		3,020	3055	42		42
Cheerleaders	2,623		5,431	7146	908		908
JH Cheerleaders	755		1,650	928	1,477		1,477
Actor's Guild	7,138		11,379	11568	6,949		6,949
Student Council	812		8,141	4769	4,184		4,184
JH Student Council	1,194		1,114	1518	790		790
National Honor Society	107		776	675	208		208
JH Concessions	2,523		4,861	7317	67		67
JH Fund	1,052		372	1285	139		139
Subtotal	$ 33,391	$	$ 65,165	$ 81,619	$ 16,937	$	$ 16,937
Fee and User Charges - Agency Funds							
Vo Ag	$ 0	$	$ 910	910	$ 0	$	$ 0
Science Lab	0		2,080	2,080	0		0
Ag	0		790	790	0		0
Art	0		2,159	2,159	0		0
Board Office	0		15,495	15,495	0		0
JH STEM	0		1,500	1,500	0		0
JH SCIENCE	0		970	970	0		0
JH Art	0		650	650	0		0
JH Ag	0		800	800	0		0
JH Facs	0		721	721	0		0
Band	0		1,925	1,925	0		0
FACS	0		2,531	2,531	0		0
Subtotal Fee and User Charges	$ 0	$	$ 30,531	$ 30,531	$ 0	$	$ 0
Total Agency Funds	$ 33,391	$ 0	$ 95,696	$ 112,150	$ 16,937	$ 0	$ 16,937
School Projects - Activity Funds							
East Library Book Fair	$ 4,131	$	$ 3,040	$ 3,040	$ 4,131	$	$ 4,131
A. R. Store	149		0	0	149		149
5TH Grade	4,814		20,640	18,867	6,587		6,587
Miscellaneous	4,975		4,612	4,216	5,371		5,371
Book Fair	158		0	0	158		158
Show Choir Performances	817		660	747	730		730
Sunshine Committee	1		1,443	1,274	170		170
Academic Achievers	738		0	0	738		738
Vocal Music	7		0	0	7		7
Incentive Programs - RCHS	1,373		1,722	2,594	501		501
FFA	19,229		79,347	79,888	18,688		18,688
FCCLA	5,171		7,803	8,786	4,188		4,188
FFA Greenhouse	3,803		3,129	3,302	3,630		3,630
FFA Fair Account	4,142		125	100	4,167		4,167
Concessions Accounts	812		22,584	21,640	1,756		1,756
FBLA	5,845		30,824	34,575	2,094		2,094
Band Trip	5,858		4,730	141	10,447		10,447
Football - Irrigation	21		0	0	21		21
Robotics/STEM	0		2,918	1,670	1,248		1,248
RCHS Volleyball	2		0	0	2		2
High School Baseball	876		424	424	876		876
RC Track	744		0	0	744		744
High School Golf	3		0	0	3		3
High School Softball	82		0	0	82		82
Cross - Country	398		0	0	398		398
Subtotal School Projects	$ 64,149	$ 0	$ 184,001	$ 181,264	$ 66,886	$ 0	$ 66,886
Gate Receipts-Activity Accounts							
Athletics	$ 885	$	$ 64,146	64,220	811	$	$ 811
Drama	8,075		2,980	2,148	8,907		8,907
Scholar Bowl	485		616	1,023	78		78
Subtotal Gate Receipts	$ 9,445	$ 0	$ 67,742	$ 67,391	$ 9,796	$ 0	$ 9,796
Total Activity Funds	$ 73,594	$ 0	$ 282,274	$ 279,186	$ 76,682	$ 0	$ 76,682
Total Agency/Activity Funds	$ 106,985	$ 0	$ 347,439	$ 360,805	$ 93,619	$ 0	$ 93,619

See Accountant's Report and Accompanying Notes