UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2021

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, 2021

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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, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 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.

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 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, 2021, 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 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, 2020 (not presented herein), and have issued our report thereon dated 12/7/2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note A.

Bruna Auditing Services LLC
Derek Bruna, CPA
12/21/2021

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2021

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	$ 4,514,079	$ 4,514,079	$ 0	$ 10,885	$ 10,885
Supplemental General	3-2	150,176	0	1,372,091	1,408,693	113,574	95,992	209,566
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	177,325	0	242,749	420,074	0	0	0
Capital Outlay Fund	3-4	865,079	0	481,231	372,021	974,289	181,181	1,155,470
Driver Training	3-5	20,640	0	7,240	6,342	21,538	0	21,538
Food Service Fund	3-6	74,803	0	330,231	307,884	97,150	0	97,150
Professional Development Fund	3-7	22,275	0	30,983	29,478	23,780	2,163	25,943
Parent Education Fund	3-8	0	0	11,250	11,250	0	0	0
Special Education Fund	3-9	390,871	0	918,808	898,354	411,325	0	411,325
Career and Post Sec. Ed Fund	3-10	125,240	0	132,397	132,437	125,200	0	125,200
Gifts and Grants Fund	3-11	13,674	0	76,741	54,233	36,182	0	36,182
Health Care Reserve Fund	3-12	11,671	0	0	11,671	0	0	0
Kpers Retirement Fund	3-13	0	0	463,947	463,947	0	0	0
Contingency Reserve Fund	3-14	375,469	0	45,000	0	420,469	0	420,469
Clearing Accounts Fund	3-15	0	0	116,114	116,114	0	0	0
Textbook Rental Fund	3-16	83,863	0	13,635	19,999	77,499	4,833	82,332
Title I Fund-Current	3-17	0	0	81,650	81,650	0	0	0
Title I Fund-Carryover	3-18	0	0	13,406	13,406	0	0	0
ESSER II	3-19	0	0	0	27,639	(27,639)	0	(27,639)
Title II A-Teacher Quality/Carryover	3-20	0	0	21,220	21,220	0	0	0
Federal Reap Fund	3-21	0	0	29,511	29,511	0	0	0
Title IV A	3-22	0	0	14,098	14,098	0	0	0
Bilingual Fund	3-23	316	0	3,200	3,316	200	0	200
At Risk-(Preschool) Fund	3-27	0	0	76,251	41,252	34,999	0	34,999
Other Federal/CARES/SPARKS Fund	3-28	0	0	221,836	221,836	0	0	0
Capital Project Funds:								
Construction Fund	3-24	0	0	0	0	0	0	0
Cost of Issuance	3-25	7,184	0	0	1,200	5,984	0	5,984
Bond and Interest Funds:								
Bond and Interest Fund	3-26	980,835	0	972,283	827,150	1,125,968	0	1,125,968
Activity Fund	4	67,083	0	167,353	145,405	89,031	0	89,031
Total Reporting Entity (Exluding Agency)		$ 3,366,504	$ 0	$ 10,357,304	$ 10,194,259	$ 3,529,549	$ 295,054	$ 3,824,603

Composition of Cash					
Investments		Cash in Checking		Total Cash	3,864,895
Money Market Accounts	$ 3,862,771	District Account	(130,299)	Less Agency Funds (Statement 4)	(40,292)
Money Market Accounts Other	0	Activity Account	89,031	Total Cash Excluding Agency Funds	3,824,603
Certificate of Deposit	0	Agency Account	40,292		
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 6/30/21. 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.

2020 Financial Data

Amounts that are shown for 2020 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2021, 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, 2021.

At year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was $3,824,603. The district checking account balance was ($130,299). The activity/agency operating accounts had a balance of $129,323 and petty cash accounts of $3,100. The District had a money market account for $3,862,771 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, $368,810 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, 2021.

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 $2750/yr for the year ended June 30, 2021. The maximum for the dependent care reimbursement account is $10,500 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, 2020 and 2021, to be $424,281 and $439,456, respectively. The number of employees for the respective years were 79 and 74. Pease Refer to Note F for further information on compensated absences. The District does not accrue compensated absences. These costs are expenses as paid.

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

NOTE G- DEFINED BENEFIT PENSION PLAN
Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.
Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The 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 $463,947 for the year ended June 30, 2021.

The State of Kansas contributed 14.23% of covered payroll during fiscal year 2021, excluding the Group Death & Disability Insurance rate. During fiscal year 2022, the State of Kansas will contribute 13.33% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2021, was $570,264,986.

Net Pension Liability

At June 30, 2021, the School District's proportionate share of the collective net pension liability reported by KPERS was $4,695,288. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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 nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. 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 2021.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK'S first round distribution was to local governments in the amount of $400 million. The CRFs are to be used to strengthen health, to allow the economy to

reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov.

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, 2021.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $281,419 subsequent to June 30, 2021 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

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 LIABILITIES

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, 2021. The compliance audits are conducted annually on a timely basis. The District's compliance with the grant agreements are established when such audits are complete. The District expects the amount of expenditures, which may be disallowed by the grantor agencies, if any, to be immaterial.

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through December 21, 2021, 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		2020	2021
General	At Risk Preschool		$ 23,631	$ 41,251
General	Contingency Reserve		0	45,000
General	At Risk K-12		46,058	94,690
General	Special Education		486,952	482,036
General	Capital Outlay		0	150,000
General	Parent Education		11,250	11,250
General	Bilingual		0	1,200
General	Food Service		22,000	2,000
General	Inservice		19,660	0
General	Career & Post Secondary		125,240	6,597
		Totals	**734,791**	**834,024**
Supplemental General	At Risk Preschool		0	35,000
Supplemental General	Professional Development		0	20,635
Supplemental General	Bilingual		2,665	2,000
Supplemental General	Career & Post Secondary		28,227	125,150
Supplemental General	Special Education		437,263	420,026
Supplemental General	At Risk K-12		354,773	148,059
		Totals	**822,928**	**750,870**
Construction	Bond & Interest		50,712	0
Contingency	Supplemental		0	0
		Totals	**50,712**	**0**
		Totals	**1,608,431**	**1,584,894**

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, 2021

Note T- INTER-GOVERNMENTAL ASSISTANCE-STATE

Type of Aid	2020	2021
General	$ 2,996,200	$ 2,664,154
Supplemental	223,170	211,304
Technical Education	240	150
State Safety	2,730	2,040
Other	17	0
Kansas Reading Success	1,325	0
Food Service Aid	2,985	3,362
Special Ed.	486,952	482,036
Mentor Teaching	3,000	2,443
Professional Development	3,854	5,898
CIF Pre K	25,823	15,750
State Foundation	193,804	89,012
School District Mill Levy	731,992	1,278,727
KPERS Employer Cont.	467,342	463,947
Totals	**5,139,434**	**5,218,823**

Note U- INTER-GOVERNMENTAL ASSISTANCE-FEDERAL

Type of Aid	2020	2021
Title I Fund	$ 89,505	95,056
Supporting Effective Instruction	13,225	21,220
Food Service	210,694	223,782
COVID	23,000	79,040
ESSER I	0	59,962
Early Learning	16,700	24,873
Youth Risk Behavior	200	0
Academic Enrich	13,405	14,098
Totals	**366,729**	**518,031**

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2021 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, 2021

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	$ 16,290,000	$ 0	$ -235,000	$ 0	$16,055,000	$592,150
Total Bond				$ $16,290,000	$ 0	$ -235,000	$ $0	$16,055,000	$592,150

	2021	2022	2023	2024	2025	TOTAL
REMAINING	$265,000	$300,000	$330,000	$365,000	$400,000	$16,055,000
	2026-2030	2031-2035	2036-2040	2041-2044		
	$2,595,000	$3,565,000	$4,725,000	$3,510,000		

	2019	2020		
PAID	$210,000	$235,000	$445,000	$16,500,000

REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2021

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
General Funds:							
General Fund	3-1	$ 4,653,527	$ (139,598)	$ 150	$ 4,514,079	$ 4,514,079	$ 0
Supplemental General	3-2	1,428,738	(20,045)	0	1,408,693	1,408,693	0
Special Purpose Funds:							
At Risk (K-12)	3-3	486,064	0	0	486,064	420,074	(65,990)
Capital Outlay	3-4	1,131,082	0	0	1,131,082	372,021	(759,061)
Driver Training	3-5	24,640	0	0	24,640	6,342	(18,298)
Food Service	3-6	355,198	0	0	355,198	307,884	(47,314)
Professional Development	3-7	47,276	0	0	47,276	29,478	(17,798)
Parent Education Program	3-8	15,000	0	0	15,000	11,250	(3,750)
Special Education	3-9	1,383,371	0	0	1,383,371	898,354	(485,017)
Career and Post Sec. Ed Fund	3-10	225,240	0	0	225,240	132,437	(92,803)
Gifts and Grants	3-11	104,296	0	0	104,296	54,233	(50,063)
KPERs Retirement	3-13	500,616	0	0	500,616	463,947	(36,669)
Bilingual Education	3-23	3,316	0	0	3,316	3,316	0
At Risk-(Preschool) Fund	3-27	50,000	0	0	50,000	41,252	(8,748)
Bond and Interest Funds:							
Bond And Interest	3-26	827,651	0	0	827,651	827,150	(501)
TOTALS		$ 11,236,015	$ (159,643)	$ 150	$ 11,076,522	$ 9,490,510	$ (1,586,012)

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

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	3,921,996	4,031,893	4,112,091	(80,198)
Supplemental State Aid	0	0	0	0
KPERS Aid	0	0	0	0
Reimbursement	0	0	0	0
Other State Aid	1,565	150	0	150
Other	0	0	0	0
Interest	0	0	0	0
Special Education Aid	486,952	482,036	541,436	(59,400)
Total Statutory Receipts	$ 4,410,513	$ 4,514,079	4,653,527	$ (139,448)
Expenditures				
Instruction	$ 1,993,269	$ 2,029,367	2,057,687	$ (28,320)
Student Support Services	124,543	116,073	132,150	(16,077)
Instructional Support Staff	132,002	106,968	126,365	(19,397)
General Administration	242,861	241,482	264,500	(23,018)
School Administration	309,037	343,274	353,000	(9,726)
Central Services	75,009	71,696	79,075	(7,379)
Operations and Maintenance	579,977	570,087	676,750	(106,663)
Transportation	217,460	200,609	249,500	(48,891)
Other Supplemental Service	0	499	0	499
Operating Transfers	734,790	834,024	714,500	119,524
Adjustment to Comply With Legal Max	1,565	0	0	0
Adjustment For Qualifying Budget Credits	0	0	(139,448)	139,448
Total Expenditures	$ 4,410,513	$ 4,514,079	$ 4,514,079	$ 0
Statutory Revenues Over (Under) Expenditures	0	0		
Modified Unencumbered Cash - Beginning	0	0		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 109
Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year Statutory Transactions	Current Year Budget	Current Year Variance Over (Under)
Statutory Revenues				
Taxes in Process	$ 48,616	$ 0	0	$ 0
Ad Valorem Property Tax	1,007,132	1,051,281	43,765	1,007,516
Delinquent Tax	23,495	24,464	27,982	(3,518)
Motor Vehicle/RV/Commercial Tax	94,189	85,042	82,342	2,700
Other County Revenue	0	0	0	0
Machinery & Equipment State Aid	0	0	214,311	(214,311)
Federal Grant - ARRA	0	0	0	0
Transfer	0	0	0	0
State Aid	223,170	211,304	0	211,304
Total Statutory Revenues	$ 1,396,602	$ 1,372,091	368,400	$ 1,003,691
Expenditures				
Instruction	$ 310,647	$ 362,243	313,500	$ 48,743
Support Service	14,215	43,821	20,000	23,821
Instructional Support Staff	0	0	20,000	(20,000)
General Administration	9,678	8,273	9,500	(1,227)
School Administration	5,508	1,523	5,000	(3,477)
Central Services	0	0	0	0
Operation and Maintenance	108,736	93,302	99,000	(5,698)
Transportation	123,973	148,661	132,000	16,661
Operating Transfers	822,927	750,870	829,738	(78,868)
Adjustment to Comply With Legal Max	0	0	(20,045)	20,045
Total Expenditures	$ 1,395,684	$ 1,408,693	$ 1,408,693	$ 0
Statutory Revenues Over (Under) Expenditures	918	(36,602)		
Modified Unencumbered Cash - Beginning	149,258	150,176		
Prior Year Cancelled Encumbrances	0	0		
Modified Unencumbered Cash - Ending	$ 150,176	$ 113,574		

See Accountant's Report and Accompanying Notes

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

STATEMENT 3-3

SPECIAL PURPOSE FUNDS

AT RISK (K-12) FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfer from General	$ 46,058	$ 94,690	105,000	$ (10,310)
Transfer from Supp General	354,773	148,059	203,738	(55,679)
Total Cash Receipts	$ 400,831	$ 242,749	$ 308,738	$ (65,989)
Expenditures				
Instruction	$ 338,602	$ 326,036	398,050	$ (72,014)
Support	70,395	94,038	88,014	6,024
Total Expenditures	$ 408,997	$ 420,074	$ 486,064	$ (65,990)
Receipts Over (Under) Expenditures	(8,166)	(177,325)		
Unencumbered Cash - Beginning	185,491	177,325		
Unencumbered Cash - Ending	$ 177,325	$ 0		

See Accountant's Report and Accompanying Notes

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

STATEMENT 3-4

SPECIAL PURPOSE FUNDS

CAPITAL OUTLAY FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 245,384	$ 253,571	241,066	$ 12,505
Delinquent Tax	8,017	7,188	6,523	665
Taxes in Process	0	0	0	0
Interest on Idle Funds	33,621	12,097	0	12,097
Other Local Source	14,847	39,222	0	39,222
In Lieu of Taxes	0	28	0	28
Motor Vehicle/RV/Comm Tax	32,160	19,125	18,412	713
State Aid	0	0	0	0
Transfer	0	150,000	0	150,000
Total Cash Receipts	$ 334,029	$ 481,231	$ 266,001	$ 215,230
Expenditures				
Instruction	$ 115,875	$ 19,482	206,082	$ (186,600)
Student Support Services	1,045	13,808	0	13,808
Instructional Support	1,483	399	25,000	(24,601)
General Administration	0	9,327	25,000	(15,673)
School Administration	14,045	305	0	305
Operations & Maintenance	43,764	26,085	175,000	(148,915)
Transportation	0	115,249	200,000	(84,751)
Facility/Building Improvements	492,005	187,366	500,000	(312,634)
Total Expenditures	$ 668,217	$ 372,021	$ 1,131,082	$ (759,061)
Receipts Over (Under) Expenditures	(334,188)	109,210		
Unencumbered Cash - Beginning	1,199,267	865,079		
Unencumbered Cash - Ending	$ 865,079	$ 974,289		

See Accountant's Report and Accompanying Notes

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-5

SPECIAL PURPOSE FUNDS

DRIVER TRAINING FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Aid	$ 2,730	$ 2,040	1,500	$ 540
Local Sources	3,400	5,200	4,000	1,200
Operating Transfers	0	0	0	0
Total Cash Receipts	$ 6,130	$ 7,240	$ 5,500	$ 1,740
Expenditures				
Instruction	$ 4,500	$ 6,342	24,640	$ (18,298)
Other	0	0	0	0
Total Expenditures	$ 4,500	$ 6,342	$ 24,640	$ (18,298)
Receipts Over (Under) Expenditures	1,630	898		
Unencumbered Cash - Beginning	19,010	20,640		
Unencumbered Cash - Ending	$ 20,640	$ 21,538		

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

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	$ 212,715	$ 302,823	158,748	$ 144,075
State Aid	2,985	3,362	2,583	779
Misc	11,393	1,735	12,500	0
Student & Adult Receipts	83,647	20,311	106,562	(86,251)
Operating Transfers	22,000	2,000	0	2,000
Total Cash Receipts	$ 332,740	$ 330,231	$ 280,393	$ 60,603
Expenditures				
Food Service Operations	332,479	307,884	355,198	(47,314)
Total Expenditures	$ 332,479	$ 307,884	$ 355,198	$ (47,314)
Receipts Over (Under) Expenditures	261	22,347		
Unencumbered Cash - Beginning	74,542	74,803		
Unencumbered Cash - Ending	$ 74,803	$ 97,150		

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

STATEMENT 3-7

SPECIAL PURPOSE FUNDS

PROFESSIONAL DEVELOPMENT FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Revenue	$ 3,854	$ 10,348	$ 6,980	$ 3,368
Operating Transfers	19,660	20,635	25,000	(4,365)
Total Cash Receipts	$ 23,514	$ 30,983	$ 31,980	$ (997)
Expenditures				
Central Services	$ 0	0	5,776	(5,776)
Support Services	24,225	$ 29,478	41,500	$ (12,022)
Total Expenditures	$ 24,225	$ 29,478	$ 47,276	$ (17,798)
Receipts Over (Under) Expenditures	(711)	1,505		
Unencumbered Cash - Beginning	22,986	22,275		
Unencumbered Cash - Ending	$ 22,275	$ 23,780		

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-8

SPECIAL PURPOSE FUNDS

PARENT EDUCATION PROGRAM FUND

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

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Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-9

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other Local	$ 0	$ 0	$ 0	$ 0
Other Federal Aid	0	16,746	0	16,746
Operating Transfers	924,215	902,062	992,500	(90,438)
Total Cash Receipts	$ 924,215	$ 918,808	$ 992,500	$ (73,692)
Expenditures				
Instruction	$ 920,194	$ 898,354	1,383,371	$ (485,017)
General Administration	0	0	0	0
School Administration	0	0	0	0
Operations and Maintenance	0	0	0	0
Student Transportation	0	0	0	0
Vehicle Operating	0	0	0	0
Vehicle Maintenance	0	0	0	0
Total Expenditures	$ 920,194	$ 898,354	$ 1,383,371	$ (485,017)
Receipts Over (Under) Expenditures	4,021	20,454		
Unencumbered Cash - Beginning	386,850	390,871		
Unencumbered Cash - Ending	$ 390,871	$ 411,325		

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, 2020)

STATEMENT 3-10

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Grants	0	0	0	0
Misc	0	650	0	650
Operating Transfers	$ 153,467	$ 131,747	$ 100,000	$ 31,747
Total Cash Receipts	$ 153,467	$ 132,397	$ 100,000	$ 31,747
Expenditures				
Instruction	$ 154,661	$ 132,437	$ 225,240	$ (92,803)
Total Expenditures	$ 154,661	$ 132,437	$ 225,240	$ (92,803)
Receipts Over (Under) Expenditures	(1,194)	(40)		
Unencumbered Cash - Beginning	126,434	125,240		
Unencumbered Cash - Ending	$ 125,240	$ 125,200		

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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-11

SPECIAL PURPOSE FUNDS
GIFTS AND GRANTS FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources	42,523	40,623	40,623	0
Contributions & Donations	$ 30,145	$ 36,118	50,000	$ (13,882)
Total Cash Receipts	$ 72,668	$ 76,741	$ 90,623	$ (13,882)
Expenditures				
Food Service	$ 6,135	$ 0	0	$ 0
Student Transportation	4,479	3,083	13,000	(9,917)
Instruction	68,449	51,150	91,296	(40,146)
Total Expenditures	$ 79,063	$ 54,233	$ 104,296	$ (50,063)
Receipts Over (Under) Expenditures	(6,395)	22,508		
Unencumbered Cash - Beginning	20,069	13,674		
Unencumbered Cash - Ending	$ 13,674	$ 36,182		

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

STATEMENT 3-12

SPECIAL PURPOSE FUNDS
HEALTH CARE RESERVE FUND

	Prior Year 2020	Current Year 2021
Cash Receipts		
Interest on Idle Funds	$ 0	$ 0
District Contributions	0	0
Other	0	0
Total Cash Receipts	0	0
Expenditures		
Premiums	0	11,671
Premiums Refunded	0	0
Claims	0	0
Miscellaneous Expense	0	0
Total Expenditures	0	11,671
Receipts Over (Under) Expenditures	0	(11,671)
Unencumbered Cash - Beginning	11,671	11,671
Unencumbered Cash - Ending	$ 11,671	$ 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, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-13

SPECIAL PURPOSE FUNDS
KPERS RETIREMENT FUND

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
KPERS	$ 467,342	463,947	500,616	(36,669)
Employers Payments	0	$ 0	0	$ 0
Total Cash Receipts	$ 467,342	$ 463,947	$ 500,616	$ 0
Expenditures				
Benefits	$ 467,342	$ 463,947	500,616	$ (36,669)
Total Expenditures	$ 467,342	$ 463,947	$ 500,616	$ (36,669)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 0		

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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STATEMENT 3-14

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND

	Prior Year 2020	Current Year 2021
Cash Receipts	$ 0	$ 45,000
Expenditures	0	0
Receipts Over (Under) Expenditures	0	45,000
Unencumbered Cash - Beginning	375,469	375,469
Unencumbered Cash - Ending	$ 375,469	$ 420,469

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

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SCHEDULE OF RECEIPTS AND EXPENDITURES
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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-15

SPECIAL PURPOSE FUNDS
CLEARING ACCOUNT FUND

	Prior Year 2020	Current Year 2021
Cash Receipts	$ 34,688	$ 116,114
Expenditures	34,688	116,114
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
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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-16

SPECIAL PURPOSE FUNDS
TEXTBOOK RENTAL FUND

	Prior Year 2020	Current Year 2021
Cash Receipts		
Rental Fees	$ 14,760	$ 13,635
Transfers	0	0
Total Cash Receipts	14,760	13,635
Expenditures		
Textbooks	23,138	19,999
Other	0	0
Total Expenditures	23,138	19,999
Receipts Over (Under) Expenditures	(8,378)	(6,364)
Unencumbered Cash - Beginning	92,241	83,863
Unencumbered Cash - Ending	$ 83,863	$ 77,499

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

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Belleville, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-17

SPECIAL PURPOSE FUNDS
TITLE I FUND - CURRENT

	Prior Year 2020	Current Year 2021
Cash Receipts		
Reimbursement	$ 75,985	$ 81,650
Total Cash Receipts	75,985	81,650
Expenditures		
Title 1 - Current	75,985	81,650
Total Expenditures	75,985	81,650
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
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SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-18

SPECIAL PURPOSE FUNDS
TITLE I FUND - CARRYOVER

	Prior Year 2020	Current Year 2021
Cash Receipts	$ 13,520	$ 13,406
Expenditures	13,520	13,406
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
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SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
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(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-19

	SPECIAL PURPOSE FUNDS ESSER II	
	Prior Year 2020	Current Year 2021
Cash Receipts	$ 0	$ 0
Expenditures	0	27,639
Receipts Over (Under) Expenditures	0	(27,639)
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	$ 0	$ (27,639)

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

UNIFIED SCHOOL DISTRICT NO. 109
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SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-20

SPECIAL PURPOSE FUNDS
TITLE II-A-TEACHER QUALITY FUND/CARRYOVER

	Prior Year 2020	Current Year 2021
Cash Receipts	$ 13,225	$ 21,220
Expenditures	13,225	21,220
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
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SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-21

SPECIAL PURPOSE FUNDS
FEDERAL/REAP FUND

	Prior Year 2020	Current Year 2021
Cash Receipts		
Federal Aid	$ 38,743	$ 29,511
Total Cash Receipts	38,743	29,511
Expenditures		
Other Purchased Services	38,743	29,511
Total Expenditures	38,743	29,511
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, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-22

SPECIAL PURPOSE FUNDS
TITLE IV A

	Prior Year 2020	Current Year 2021
Revenues	$ 0	$ 14,098
Expenditures	0	14,098
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
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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-23

SPECIAL PURPOSE FUNDS

BILINGUAL FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers	2,665	3,200	3,000	200
Total Cash Receipts	$ 2,665	$ 3,200	$ 3,000	$ 200
Expenditures				
Student Support Services	$ 2,349	$ 3,316	3,316	$ 0
Total Expenditures	$ 2,349	$ 3,316	$ 3,316	$ 0
Receipts Over (Under) Expenditures	316	(116)		
Unencumbered Cash - Beginning	0	316		
Unencumbered Cash - Ending	$ 316	$ 200		

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SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-24

CAPITAL PROJECT FUND
CONSTRUCTION FUND

	Prior Year 2020	Current Year 2021
Proceeds	$ 0	$ 0
Expenditures	5,143,179	0
Receipts Over (Under) Expenditures	(5,143,179)	0
Unencumbered Cash - Beginning	5,143,179	0
Unencumbered Cash - Ending	$ 0	$ 0

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

UNIFIED SCHOOL DISTRICT NO. 109
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SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2021
(With Comparative Actual Totals for Prior Year Ended June 30, 2020)

STATEMENT 3-25

CAPITAL PROJECT FUND
COST OF ISSUANCE FUND

	Prior Year 2020	Current Year 2021
Cash Receipts	$ 0	$ 0
Expenditures	1,200	1,200
Receipts Over (Under) Expenditures	(1,200)	(1,200)
Unencumbered Cash - Beginning	8,384	7,184
Unencumbered Cash - Ending	$ 7,184	$ 5,984

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

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

STATEMENT 3-26

BOND AND INTEREST FUND

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Taxes	864,945	894,389	849,865	44,524
Delinquent Taxes	5,144	12,493	22,983	(10,490)
In Lieu of Taxes	0	99	0	99
Motor Vehicle Tax	24,565	63,848	61,582	2,266
RV/Comm Tax	2,292	1,454	3,312	(1,858)
Interest on Idle Funds	115,545	0	0	0
State Aid	0	0	0	0
Other	0	0	0	0
Total Cash Receipts	$ 1,012,491	$ 972,283	$ 937,742	$ 34,541
Expenditures				
Bond Principal	$ 210,000	$ 235,000	235,000	$ 0
Bond Fees	0	0	500	(500)
Bond Interest	598,825	592,150	592,151	(1)
Total Expenditures	$ 808,825	$ 827,150	$ 827,651	$ (501)
Receipts Over (Under) Expenditures	203,666	145,133		
Unencumbered Cash - Beginning	777,169	980,835		
Unencumbered Cash - Ending	$ 980,835	$ 1,125,968		

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

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	$ 23,631	$ 41,251	50,000	$ (8,749)
Transfer from Supp General	0	35,000	0	35,000
Total Cash Receipts	$ 23,631	$ 76,251	$ 50,000	$ 26,251
Expenditures				
Instruction	$ 18,064	$ 33,765	50,000	$ (16,235)
Transportation	5,567	7,487	0	7,487
Total Expenditures	$ 23,631	$ 41,252	$ 50,000	$ (8,748)
Receipts Over (Under) Expenditures	0	34,999		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	$ 0	$ 34,999		

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

STATEMENT 3-28

SPECIAL PURPOSE FUNDS
OTHER FEDERAL/CARES/SPARKS

	Prior Year 2020	Current Year 2021
Cash Receipts		
Federal Aid	$ 36,405	$ 221,836
Total Cash Receipts	36,405	221,836
Expenditures		
Other Purchased Services	36,405	221,836
Total Expenditures	36,405	221,836
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, 2021

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	0		933	933	0		0
Sales Tax	22		2,353	2320	55		55
Class of 2023	452		100	33	519		519
Class of 2024	0		500	39	461		461
Class of 2019	1,170		0	1170	0		0
Class of 2020	1,103		20	100	1,023		1,023
Class of 2021	5,095		4,697	4554	5,238		5,238
Class of 2022	571		11,523	10493	1,601		1,601
Spanish Club	0		398	0	398		398
Art Club	978		2,421	3155	244		244
Kays	984		1,398	2163	219		219
Science Club	678		10	78	610		610
Cheerleaders	4,506		7,014	5092	6,428		6,428
JH Cheerleaders	374		460	188	646		646
Actor's Guild	10,388		2,909	1915	11,382		11,382
Student Council	1,077		2,191	2927	341		341
JH Student Council	1,641		418	617	1,442		1,442
National Honor Society	363		125	435	53		53
JH Concessions	4,738		4,812	6715	2,835		2,835
JH Fund	6,542		3,288	3033	6,797		6,797
Subtotal	$ 40,682	$	$ 45,570	$ 45,960	$ 40,292	$	$ 40,292
Fee and User Charges - Agency Funds							
Vo Ag	$ 0	$	$ 1,801	$ 1,801	$ 0	$	$ 0
Science Lab	0		2,745	2,745	0		0
Ag	0		655	655	0		0
Art	0		2,137	2,137	0		0
Board Office	0		12,813	12,813	0		0
JH Art	0		1,578	1,578	0		0
JH Ag	0		590	590	0		0
JH Facs	0		1,180	1,180	0		0
Stem Coding	0		298	298	0		0
Band	0		2,290	2,290	0		0
FACS	0		240	240	0		0
Subtotal Fee and User Charges	$ 0	$	$ 26,327	$ 26,327	$ 0	$	$ 0
Total Agency Funds	$ 40,682	$ 0	$ 71,897	$ 0	$ 40,292	$ 0	$ 40,292
School Projects - Activity Funds							
East Library Book Fair	$ 4,377	$	$ 0	$ 0	$ 4,377	$	$ 4,377
A. R. Store	1,734		0	242	1,492		1,492
5TH Grade	2,053		16,421	16,395	2,079		2,079
Miscellaneous	2,644		5,178	4,007	3,815		3,815
Book Fair	87		0	0	87		87
Show Choir Performances	1,741		187	327	1,601		1,601
Gifted Fund	1		100	100	1		1
Academic Achievers	738		0	0	738		738
Incentive Programs - RCHS	5,334		5,694	3,804	7,224		7,224
FFA	13,272		58,814	38635	33,451		33,451
FCCLA	5,626		2,635	2525	5,736		5,736
FFA Greenhouse	3,107		1,738	1560	3,285		3,285
FFA Fair Account	3,875		51	0	3,926		3,926
FCCLA Concessions Accounts	2,598		3,589	3788	2,399		2,399
FBLA	3,567		6,826	6785	3,608		3,608
Band Trip	6,321		77	507	5,891		5,891
Football - Irrigation	21		0	0	21		21
RCHS Volleyball	2		0	0	2		2
RC Track	460		353	0	813		813
High School Golf	3		0	0	3		3
High School Softball	156		828	902	82		82
Cross - Country	398		0	0	398		398
Subtotal School Projects	$ 58,115	$ 0	$ 102,491	$ 79,577	$ 81,029	$ 0	$ 81,029
Gate Receipts-Activity Accounts							
Athletics	$ 1,176	$	$ 36,633	$ 37,222	$ 587	$	$ 587
Drama	7,286		1,409	1,868	6,827		6,827
Scholar Bowl	506		493	411	588		588
Subtotal Gate Receipts	$ 8,968	$ 0	$ 38,535	$ 39,501	$ 8,002	$ 0	$ 8,002
Total Activity Funds	$ 67,083	$ 0	$ 167,353	$ 145,405	$ 89,031	$ 0	$ 89,031
Total Agency/Activity Funds	$ 107,765	$ 0	$ 212,923	$ 191,365	$ 129,323	$ 0	$ 129,323

See Accountant's Report and Accompanying Notes