

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2025

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

Board of Education
Jefferson County North Unified School District No. 339

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Jefferson County North Unified School District No. 339 (the District), as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 2 of the financial statement, the financial statement is prepared by the District 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; 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 District's ability to continue as a going concern within one year after the date that the financial statement is issued or available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

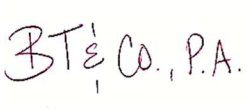
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (the financial statement) as a whole. The schedules listed

under supplementary information in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statement as a whole, on the basis of accounting described in Note 2.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 2, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



December 2, 2025
Topeka, Kansas

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
Year Ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General fund	$ -	$ -	$ 4,806,044	$ 4,806,044	$ -	$ 370,795	$ 370,795
Supplemental general fund	61,236	30	1,600,105	1,590,095	71,276	148,508	219,784
Special purpose funds:							
Capital outlay	771,750	-	692,580	459,590	1,004,740	11,823	1,016,563
Driver training	20,962	-	6,450	2,014	25,398	289	25,687
Food service	97,675	-	321,664	349,130	70,209	23,451	93,660
Professional development	17,749	-	31,093	18,345	30,497	-	30,497
Special education	199,936	-	1,130,463	1,125,925	204,474	-	204,474
Extraordinary school program	15,385	-	9,363	1,449	23,299	-	23,299
Vocational education	154,795	-	165,000	147,432	172,363	16,265	188,628
Federal grant funds	(37,504)	-	267,135	229,631	-	51,132	51,132
KPERS special retirement contribution	-	-	426,023	426,023	-	-	-
At-risk K-12	86,792	-	468,881	417,202	138,471	61,079	199,550
At-risk 4 year-old	22,499	-	60,000	56,511	25,988	9,434	35,422
Parent education program	500	-	8,000	-	8,500	-	8,500
Virtual education	-	-	4,500	4,500	-	-	-
Contingency reserve	230,000	-	20,000	-	250,000	-	250,000
Textbook rental	156,664	-	37,148	23,006	170,806	4,467	175,273
Gifts and grants	13,878	-	22,509	8,689	27,698	250	27,948
District activity	29,709	-	1,715	1,308	30,116	-	30,116
Bond and interest fund	65,341	-	8,430	-	73,771	-	73,771
Total reporting entity (excluding agency funds)	$ 1,907,367	$ 30	$ 10,087,103	$ 9,666,894	$ 2,327,606	$ 697,493	$ 3,025,099
Composition of cash							
Kendall State Bank:							
Checking - NOW account							$ 827,468
Checking - High School activity							103,970
Checking - Elementary and Middle School activity							19,440
Certificates of deposit							1,500,000
Money market deposit account							667,515
Total cash							3,118,393
Agency funds per Schedule 3							(93,294)
Total reporting entity (excluding agency funds)							$ 3,025,099

See accompanying notes to financial statement.

1 - Municipal Financial Reporting Entity

Jefferson County North Unified School District No. 339 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement includes all of the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

2 - Summary of Significant Accounting Policies

(a) Fund Descriptions

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, restrictions, or limitations.

The following regulatory basis fund types comprise the financial activities of the District for the year ended June 30, 2025:

GOVERNMENTAL FUNDS

General Fund and Supplemental General Fund are used to account for the general operations of the District and are used to account for all unrestricted resources except those required to be accounted for in other funds.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest, principal, and related costs on long-term debt.

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature and do not involve measurement of operations.

(b) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (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.

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

(c) Budgetary Information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases 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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The District had no budget amendments for the year ended June 30, 2025.

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

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

A legal operating budget is not required for the agency funds or the following special purpose funds: contingency reserve, textbook rental, gifts and grants, and district activity funds.

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

(d) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

(e) Annual Personal and Sick Leave Benefits

Under the terms of the District's personnel policy, District employees are granted annual personal and sick leave in varying amounts depending on whether the employee is hourly or contracted.

(f) Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement 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.
3. The amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

The purpose of these expenditures is payment for goods and services for which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

(g) Use of Estimates

The preparation of the financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - 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 or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits and open accounts with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's investments were composed entirely of money market deposit accounts during the year ended June 30, 2025.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. Kansas 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. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $ 3,118,393 and the bank balance was $ 3,203,326. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $ 250,000 was covered by federal depository insurance, and $ 2,953,326 was collateralized with excess insurance.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District 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.

4 - Long-Term Debt

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

Issue	Interest Rates	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance, Beginning of Year	Additions	Reductions/ Payments	Balance, End of Year	Interest Paid
Finance lease - copier	0.00%	8/11/2021	$ 99,300	8/11/2026	$ 41,375	$ -	$ 19,860	$ 21,515	$ -
Finance lease - apple computers	0.00%	5/5/2025	196,283	7/5/2028	-	196,283	-	196,283	-
					$ 41,375	$ 196,283	$ 19,860	$ 217,798	$ -

Maturities of long-term debt through maturity are as follows:

	2026	2027	2028	2029	Total
Principal:					
Finance lease - copier	$ 19,860	$ 1,655	$ -	$ -	$ 21,515
Finance lease - apple computers	49,071	49,071	49,071	49,070	196,283
	$ 68,931	$ 50,726	$ 49,071	$ 49,070	$ 217,798

5 - Defined Benefit Pension Plan

General Information about the 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.kspers.gov or by writing to KPERS (611 S. Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds Series 2021K, with net proceeds of $ 500 million to fund a portion of the School-Group 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 the 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 $ 405,897 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $ 3,716,345. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

6 - 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 premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

7 - Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employers contribution rate is set at 1% for the year ended June 30, 2025.

8 - Interfund Transfers

The District made the following interfund transfers during the year ended June 30, 2025. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5167	$ 801,761
General	Vocational Education	K.S.A. 72-5167	154,961
General	At-Risk K-12	K.S.A. 72-5167	351,183
General	Virtual Education	K.S.A. 72-5167	4,500
General	Food Service	K.S.A. 72-5167	28,522
General	Contingency Reserve	K.S.A. 72-5167	20,000
General	Capital Outlay	K.S.A. 72-5167	191,529
Supplemental General	Food Service	K.S.A. 72-5143	14,000
Supplemental General	Professional Development	K.S.A. 72-5143	30,000
Supplemental General	Parent Education Program	K.S.A. 72-5143	8,000
Supplemental General	Special Education	K.S.A. 72-5143	253,942
Supplemental General	At-Risk 4 Year-Old	K.S.A. 72-5143	60,000
Supplemental General	At-Risk K-12	K.S.A. 72-5143	117,698
			$ 2,036,096

9 - Stewardship, Compliance, and Accountability

Expenditures in the At-Risk 4 Year-Old Fund exceeded the adopted budget for the year ended June 30, 2025 which is a violation of K.S.A. 79-2935.

10 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have not been significant reductions in coverage from prior years.

11 - Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
High School Fire Alarm	$ 152,080	$ -

SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2025

Fund	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 fund	$ 5,009,829	$ (271,589)	$ 67,804	$ 4,806,044	$ 4,806,044	$ -
Supplemental general fund	1,670,193	(90,354)	10,256	1,590,095	1,590,095	-
Special purpose funds:						
Capital outlay	1,226,106	-	-	1,226,106	459,590	(766,516)
Driver training	26,364	-	-	26,364	2,014	(24,350)
Food service	356,104	-	-	356,104	349,130	(6,974)
Professional development	29,997	-	-	29,997	18,345	(11,652)
Special education	1,361,489	-	-	1,361,489	1,125,925	(235,564)
Extraordinary school program	15,386	-	-	15,386	1,449	(13,937)
Vocational education	257,344	-	-	257,344	147,432	(109,912)
Federal grant funds	214,041	-	15,590	229,631	229,631	-
KPERS special retirement contribution	512,035	-	-	512,035	426,023	(86,012)
At-risk K-12	574,508	-	-	574,508	417,202	(157,306)
At-risk 4 year-old	47,500	-	-	47,500	56,511	9,011
Parent education program	8,500	-	-	8,500	-	(8,500)
Virtual education	10,000	-	-	10,000	4,500	(5,500)
Bond and interest fund	-	-	-	-	-	-
Totals	$ 11,319,396	$ (361,943)	$ 93,650	$ 11,051,103	$ 9,633,891	

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts:			
State aid:			
General state aid	$ 4,141,227	$ 3,994,597	$ (146,630)
Special education aid	868,602	743,643	(124,959)
Reimbursed expenses	-	67,804	67,804
Total cash receipts	$ 5,009,829	4,806,044	$ (203,785)
Expenditures, encumbrances, and transfers:			
Instruction	$ 2,367,250	2,238,801	$ (128,449)
Student support services	139,800	115,266	(24,534)
General administration	326,700	291,398	(35,302)
School administration	365,000	335,747	(29,253)
Operations and maintenance	173,600	47,112	(126,488)
Transportation	381,749	222,569	(159,180)
Other support services	2,500	2,695	195
Transfers out	1,253,230	1,552,456	299,226
Budget adjustment to comply with legal max	(271,589)		271,589
Legal general fund budget	4,738,240	4,806,044	67,804
Budget adjustment for qualifying budget credits	67,804		(67,804)
Total expenditures, encumbrances, and transfers	$ 4,806,044	4,806,044	$ -
Cash receipts over expenditures, encumbrances, and transfers		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts:			
Taxes and shared revenue:			
Ad valorem property tax	$ 642,735	$ 668,127	$ 25,392
Delinquent tax	6,335	7,807	1,472
Motor vehicle tax	54,681	52,655	(2,026)
Recreational vehicle tax	826	906	80
Commercial vehicle tax	973	5,819	4,846
State aid	903,407	854,535	(48,872)
Reimbursed expenses	-	10,256	10,256
Total cash receipts	$ 1,608,957	1,600,105	$ (8,852)
Expenditures, encumbrances, and transfers:			
Instruction	$ 212,100	190,677	$ (21,423)
Student support services	36,000	33,170	(2,830)
Instructional support staff	25,500	17,382	(8,118)
General administration	221,500	213,272	(8,228)
School administration	11,000	4,940	(6,060)
Central services	20,000	19,427	(573)
Operations and maintenance	595,048	627,587	32,539
Transfers out	549,045	483,640	(65,405)
Budget adjustment to comply with legal max	(90,354)		90,354
Legal supplemental general fund budget	1,579,839	1,590,095	10,256
Budget adjustment for qualifying budget credits	10,256		(10,256)
Total expenditures, encumbrances, and transfers	$ 1,590,095	1,590,095	$ -
Cash receipts over expenditures, encumbrances, and transfers		10,010	
Unencumbered cash, beginning		61,236	
Prior year canceled encumbrance		30	
Unencumbered cash, ending		$ 71,276	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Taxes and shared revenue:			
Ad valorem property tax	$ 265,863	$ 271,330	$ 5,467
Delinquent tax	2,715	3,336	621
Motor vehicle tax	24,723	24,270	(453)
Recreational vehicle tax	440	418	(22)
Commercial vehicle tax	373	2,674	2,301
State aid	160,347	160,342	(5)
Transfers in	-	191,529	191,529
Interest on idle funds	-	22,031	22,031
Miscellaneous	-	16,650	16,650
Total cash receipts and transfers	$ 454,461	692,580	$ 238,119
Expenditures and encumbrances:			
Instruction	$ 49,106	15,083	$ (34,023)
Central services	10,000	3,804	(6,196)
Operations and maintenance	282,000	210,611	(71,389)
Transportation	445,000	228,392	(216,608)
Food service	-	1,700	1,700
Facilities acquisition	440,000	-	(440,000)
Total expenditures and encumbrances	$ 1,226,106	459,590	$ (766,516)
Cash receipts and transfers over expenditures and encumbrances		232,990	
Unencumbered cash, beginning		771,750	
Unencumbered cash, ending		$ 1,004,740	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts:			
State aid	$ -	$ 2,900	$ 2,900
Local sources	5,400	3,550	(1,850)
Total cash receipts	$ 5,400	6,450	$ 1,050
Expenditures and encumbrances:			
Instruction	$ 24,364	1,648	$ (22,716)
Operations and maintenance	2,000	366	(1,634)
Total expenditures and encumbrances	$ 26,364	2,014	$ (24,350)
Cash receipts over expenditures and encumbrances		4,436	
Unencumbered cash, beginning		20,962	
Unencumbered cash, ending		$ 25,398	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Interest on idle funds	$ -	$ 45,753	$ 45,753
Federal aid	143,142	142,842	(300)
State aid	1,864	2,352	488
Charges for services	98,424	88,195	(10,229)
Transfers in	15,000	42,522	27,522
Total cash receipts and transfers	$ 258,430	321,664	$ 63,234
Expenditures and encumbrances:			
Operations and maintenance	$ 14,980	16,502	$ 1,522
Food service operation	341,124	332,628	(8,496)
Total expenditures and encumbrances	$ 356,104	349,130	$ (6,974)
Cash receipts and transfers under expenditures and encumbrances		(27,466)	
Unencumbered cash, beginning		97,675	
Unencumbered cash, ending		$ 70,209	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Transfers in	$ 10,000	$ 30,000	$ 20,000
State aid	2,250	1,093	(1,157)
Total cash receipts and transfers	$ 12,250	31,093	$ 18,843
Expenditures:			
Instructional support staff	$ 29,900	18,345	$ (11,555)
Central services	97	-	(97)
Total expenditures	$ 29,997	18,345	$ (11,652)
Cash receipts and transfers over expenditures		12,748	
Unencumbered cash, beginning		17,749	
Unencumbered cash, ending		$ 30,497	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Medicaid	$ -	$ 20,687	$ 20,687
Miscellaneous	-	54,073	54,073
Transfers in	1,161,554	1,055,703	(105,851)
Total cash receipts and transfers	$ 1,161,554	1,130,463	$ (31,091)
Expenditures:			
Instruction	$ 1,173,864	1,077,663	$ (96,201)
Transportation	187,625	48,262	(139,363)
Total expenditures	$ 1,361,489	1,125,925	$ (235,564)
Cash receipts and transfers over expenditures		4,538	
Unencumbered cash, beginning		199,936	
Unencumbered cash, ending		$ 204,474	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
EXTRAORDINARY SCHOOL PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts:			
Charges for services	$ -	$ 9,363	$ 9,363
Expenditures:			
Instruction	$ 14,386	734	$ (13,652)
Other support services	1,000	715	(285)
Total expenditures	$ 15,386	1,449	$ (13,937)
Cash receipts over expenditures		7,914	
Unencumbered cash, beginning		15,385	
Unencumbered cash, ending		$ 23,299	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Transfers in	$ 85,000	$ 154,961	$ 69,961
State aid	17,550	10,039	(7,511)
Total cash receipts and transfers	$ 102,550	165,000	$ 62,450
Expenditures and encumbrances:			
Instruction	$ 257,344	147,432	$ (109,912)
Cash receipts and transfers over expenditures and encumbrances		17,568	
Unencumbered cash, beginning		154,795	
Unencumbered cash, ending		$ 172,363	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
FEDERAL GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Title I	Teacher Quality Title II	REAP	Title IV	ESSER III	Total Actual	Original and Final Budget	Variance Over (Under)
Cash receipts:								
Federal aid	$ 61,479	$ 12,428	$ 78,034	$ 12,555	$ 102,639	$ 267,135	$ 251,545	$ 15,590
Expenditures and encumbrances:								
Instruction	61,479	1,308	63,951	-	79,218	205,956	$ 190,058	$ 15,898
Student support services	-	-	-	12,555	-	12,555	12,555	-
Instructional support staff	-	11,120	-	-	-	11,120	11,428	(308)
Budget adjustment for qualifying budget credits							15,590	(15,590)
Total expenditures and encumbrances	61,479	12,428	63,951	12,555	79,218	229,631	$ 229,631	$ -
Cash receipts over expenditures and encumbrances	-	-	14,083	-	23,421	37,504		
Unencumbered cash, beginning	-	-	(14,083)	-	(23,421)	(37,504)		
Unencumbered cash, ending	$ -	$ -	$ -	$ -	$ -	$ -		

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts:			
State aid	$ 512,035	$ 426,023	$ (86,012)
Expenditures:			
Instruction	$ 330,000	283,263	$ (46,737)
Student support services	20,000	13,545	(6,455)
Instructional support staff	2,035	323	(1,712)
General administration	35,000	28,323	(6,677)
School administration	40,000	33,236	(6,764)
Central services	40,000	-	(40,000)
Operations and maintenance	25,000	34,345	9,345
Transportation	20,000	18,736	(1,264)
Food service	-	14,252	14,252
Total expenditures	$ 512,035	426,023	$ (86,012)
Cash receipts over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
AT-RISK K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 487,721	$ 468,881	$ (18,840)
Expenditures and encumbrances:			
Instruction	$ 517,458	379,393	$ (138,065)
Student support services	57,050	37,809	(19,241)
Total expenditures and encumbrances	$ 574,508	417,202	$ (157,306)
Transfers over expenditures and encumbrances		51,679	
Unencumbered cash, beginning		86,792	
Unencumbered cash, ending		$ 138,471	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
AT-RISK 4 YEAR-OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 25,000	$ 60,000	$ 35,000
Expenditures and encumbrances:			
Instruction	$ 47,500	56,511	$ 9,011
Transfers over expenditures and encumbrances		3,489	
Unencumbered cash, beginning		22,499	
Unencumbered cash, ending		$ 25,988	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
PARENT EDUCATION PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 8,000	$ 8,000	$ -
Expenditures:			
Student support services	$ 8,500	-	$ (8,500)
Transfers over expenditures		8,000	
Unencumbered cash, beginning		500	
Unencumbered cash, ending		$ 8,500	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 10,000	$ 4,500	$ (5,500)
Expenditures:			
Instruction	$ 10,000	4,500	$ (5,500)
Transfers over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		$ -	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

	Original and Final Budget	Actual	Variance Over (Under)
Cash receipts:			
Taxes and shared revenue:			
Ad valorem property tax	$ 1,760	$ -	$ (1,760)
Delinquent tax	22	726	704
Motor vehicle tax	5,311	6,737	1,426
Recreational vehicle tax	94	118	24
Commercial vehicle tax	80	849	769
Total cash receipts	$ 7,267	8,430	$ 1,163
Unencumbered cash, beginning		65,341	
Unencumbered cash, ending		$ 73,771	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

Transfers:		
Transfers in	$	20,000
Unencumbered cash, beginning		230,000
Unencumbered cash, ending	$	250,000

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

Cash receipts:		
Charges for services	$	37,148
Expenditures and encumbrances:		
Instruction		21,944
Food service		1,062
Total expenditures and encumbrances		23,006
Cash receipts over expenditures and encumbrances		14,142
Unencumbered cash, beginning		156,664
Unencumbered cash, ending	$	170,806

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

Cash receipts:		
Local sources	$	16,007
State aid		6,502
Total cash receipts		22,509
Expenditures and encumbrances:		
Instruction		2,187
Operations and maintenance		6,502
Total expenditures and encumbrances		8,689
Cash receipts over expenditures and encumbrances		13,820
Unencumbered cash, beginning		13,878
Unencumbered cash, ending	$	27,698

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Elementary and Middle School:				
Activity	$ 1,946	$ 5,332	$ 6,988	$ 290
AR carnival	211	660	450	421
Boys basketball	-	160	120	40
Cheerleading	1,639	4,123	4,475	1,287
Choir	464	-	-	464
Coke	3,132	151	571	2,712
Concession stand	1,309	3,785	5,094	-
Elementary leadership	938	3,683	2,954	1,667
Football	532	2,140	2,406	266
Knowledge bowl	91	270	268	93
Library EMS	-	745	472	273
Middle leadership	61	4,395	4,371	85
MS book fair	3,859	2,242	4,054	2,047
Pep club	7,873	2	1,846	6,029
Sales tax EMS	-	590	590	-
Track	1,523	3,300	1,200	3,623
Yearbook	20	506	383	143
Subtotal Elementary and Middle School	23,598	32,084	36,242	19,440
High School:				
Activity	604	-	604	-
Applied business development	7,522	1,917	-	9,439
Art fund	256	-	-	256
Cheerleaders/dancers	1,646	142		1,788
Concessions	7,492	-	-	7,492
Drama/theatre	3,002	-	-	3,002
Subtotal High School	$ 20,522	$ 2,059	$ 604	$ 21,977

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
(Continued)
Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Subtotal High School forward	$ 20,522	$ 2,059	$ 604	$ 21,977
FBLA	1,297	-	284	1,013
FFA	9,098	300	-	9,398
Forensics	1,187	-	-	1,187
Gifted	176	-	-	176
HUDL	6,204	50	-	6,254
Junior class	1,035	-	-	1,035
Letter club/weightlifting	300	-	-	300
Library	1,202	-	-	1,202
Music/band	11,289	-	-	11,289
National honor society	21	-	-	21
Scholarbowl	157	-	-	157
Senior class	2,792	605	-	3,397
SPED donations	5	-	-	5
STUCO	6,070	95	-	6,165
Volleyball	2,046	-	-	2,046
Wellness program	18	-	-	18
Yearbook	8,214	-	-	8,214
Subtotal High School	71,633	3,109	888	73,854
Total student organization funds	$ 95,231	$ 35,193	$ 37,130	$ 93,294

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
Year Ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate receipts:							
High school athletics	$ 29,709	$ -	$ 1,715	$ 1,308	$ 30,116	$ -	$ 30,116

BT & Co. P.A.
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Jefferson County North Unified School District No. 339:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Jefferson County North Unified School District No. 339 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the District's financial statement, and have issued our report thereon dated December 2, 2025. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

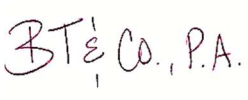
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 2, 2025
Topeka, Kansas