USD NO. 335 - NORTH JACKSON

Holton, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD NO. 335 - NORTH JACKSON
Holton, Kansas
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December 4, 2023

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
USD No. 335 - North Jackson
Holton, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD No. 335 - North Jackson (the District), as of and for the year ended June 30, 2023 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, 2023, 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, 2023, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's 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 audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

Auditor's 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 auditor's 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 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, 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 (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 (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

USD NO. 335 - NORTH JACKSON
Holton, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 3,497,431	$ 3,497,431	$ -	$ 310,732	$ 310,732
Supplemental General	56,080	-	1,071,861	1,088,240	39,701	166,928	206,629
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	332,154	-	439,379	422,397	349,136	14,146	363,282
Capital Outlay	756,400	-	398,259	328,115	826,544	55,865	882,409
Driver Training	16,600	-	5,520	8,797	13,323	1,598	14,921
Food Service	91,665	-	321,436	318,101	95,000	1,190	96,190
Professional Development	25,000	-	3,932	28,932	-	2,367	2,367
Special Education	137,222	-	352,344	269,566	220,000	255	220,255
Career & Postsecondary Education	112,937	-	225,432	178,655	159,714	-	159,714
Gifts and Grants	25,359	-	44,463	62,111	7,711	1,337	9,048
KPERS Special Retirement Contributio	-	-	378,273	378,273	-	-	-
Non-Budgeted							
Carl Perkins Fund	-	-	3,300	3,300	-	-	-
Contingency Reserve	280,000	-	-	-	280,000	-	280,000
Drug Free Schools	-	-	12,859	12,859	-	-	-
Textbook Rental	3,316	-	82,264	15,580	70,000	9,307	79,307
Title I - Low Income	-	-	56,282	56,282	-	-	-
Title II-D	1,860	-	-	1,860	-	-	-
Title II-A Improve Teacher Quality	-	-	8,038	8,038	-	-	-
SPARKS	-	-	195,499	195,499	-	-	-
Scholarship (Dupree)	-	-	1,075	1,075	-	-	-
Native American Grant	-	-	8,575	8,575	-	8,355	8,355
REAP	-	-	30,662	30,662	-	3,785	3,785
Honor Flight	5,294	-	40,809	24,640	21,463	1,201	22,664
Ingels Trust	-	-	330,918	-	330,918	-	330,918
District activity funds	16,666	-	192,627	177,394	31,899	-	31,899

(Continued)

The accompanying notes are an integral part of this financial statement.

See Independent Auditor's Report.

USD NO. 335 - NORTH JACKSON
Holton, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2023

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)							
Bond and Interest Fund	$ 1,100,352	$ -	$ 592,836	$ 1,693,188	$ -	$ 47,589	$ 47,589
Total Reporting Entity (Excluding Agency Funds)	$ 2,960,905	$ -	$ 8,294,074	$ 8,809,570	$ 2,445,409	$ 624,655	$ 3,070,064

Composition of Cash	
Checking and Savings Accounts	$ 2,512,384
CD Account	631,418
	3,143,802
Less: Agency funds per Schedule 3	(73,738)
Total Reporting Entity (Excluding Agency Funds)	$ 3,070,064

STATEMENT 1 (CONTINUED)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No. 355 - Jackson Heights (the District), is a municipal corporation governed by an elected seven member Board. The District as an entity has been defined to include, on a combined basis, (a) the District (b) organizations for which the District is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

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, restrictions or limitations.

The following types of funds comprise the financial activities of the District:

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, transfer's from other funds and payment of general long-term debt.

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

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

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

Reimbursed Expenses

Expenditures in the amount of $29,689 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from 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 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, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing 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 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 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 budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 budget expenditure authority lapses at year end.

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

Carl Perkins Grant	Title II-A	Honor Flight
Contingency Reserve	Title II-D	Scholarship (Dupree)
Drug Free Schools	Native American Grant	ESSER II
Textbook Rental	REAP	
Title I	Ingles Trust	

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.

Note 3: Deposits and Investments

K.S.A. 9-1401 established 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 or depository risk.

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

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

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2023.

At June 30, 2023, the carrying amount of the District's cash and certificates was $3,143,802. The bank balance was $2,966,495. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $500,000 was secured by FDIC insurance and the remaining $2,466,495 was collateralized by bank pledged securities with a fair market value of $3,725,435.

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.

Note 4: Pension Plans

Defined Benefit Pension Plan

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

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

Note 4: Pension Plans (Continued)

Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

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 $378,273 for the year ended June 30, 2023.

Net Pension Liability: At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,563,416. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the 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 5: 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 commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Stewardship, Compliance and Accountability

Indebtedness in excess of budget - Generally, municipals are required by K.S.A. 79-2935 that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of the adopted budget of expenditures of such fund. K.S.A. 10-1117 provides an exception that any unexpended balance in bond and interest fund after retiring all bond issues can be transferred to the general fund of the municipality.

For the year ended June 30, 2023, the following fund was in violation of this statute: Bond and Interest Fund. Bond and Interest Fund had an unexpended balance after retiring the bond issue and was expended to close the Bond and Interest Fund.

Note 7: Compensated Absences

Teachers and administrative personnel accrue 12 days sick and personal leave per year. They are allowed to accumulate up to 48 days of unused leave time. Once the maximum accumulation is reached, any unused excess is paid annually. Should the covered personnel remain a District employee for 10 years or more, they are compensated for any carryover of unused leave with a maximum of 48 days. Noncertified personnel accrue 12 days of sick and 12 days of vacation leave per year. They are allowed to accumulate up to 72 days of unused sick time. Vacation is to be taken during the contract year with any carryover to be approved by the superintendent or principal. The District has not computed or recorded this liability.

Note 8: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statement.

Note 9: 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 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. There is no cost to the District under this program.

Note 10: Interfund Transfers

The District made the following operating transfers during the year. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	$ 265,239
General	At-Risk Fund (K-12)	K.S.A. 72-6478	335,343
Supplemental	Food Service	K.S.A. 72-6478	54,084
Supplemental	Special Education Fund	K.S.A. 72-6478	79,644
Supplemental	Career and Postsecondary	K.S.A. 72-6478	206,101
Supplemental	Textbook	K.S.A. 72-6478	66,366
Supplemental	At-Risk Fund (K-12)	K.S.A. 72-6478	104,036
		Total Transfers	$ 1,110,813

Note 11: Subsequent Events

The District evaluated subsequent events through December 4, 2023, the date the financial statement is available to be issued.

Note 12: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds									
Series 2016 Refunding	2.40%	3/1/2017	$ 2,155,000	9/1/2028	$ 1,510,000	$ -	$ 1,510,000	$ -	$ 20,041
2008 Refunding Energy Lease	1.20-2.50%	3/1/2017	1,470,000	9/1/2027	830,000	-	130,000	700,000	16,075
Total Long-Term Debt					$ 2,340,000	$ -	$ 1,640,000	$ 700,000	$ 36,116

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

	2024	2025	2026	2027	2028	Total
Principal						
2008 Refunding Energy Lease	$ 130,000	$ 140,000	$ 140,000	$ 145,000	$ 145,000	$ 700,000
Interest						
2008 Refunding Energy Lease	13,800	11,265	8,430	5,293	1,813	40,601
	$ 143,800	$ 143,800	$ 148,430	$ 148,430	$ 150,293	$ 740,601

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD NO. 335 - NORTH JACKSON
Holton, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2023

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 3,467,798	$ (56)	$ 29,689	$ 3,497,431	$ 3,497,431	$ -
Supplemental General	1,088,240	-	-	1,088,240	1,088,240	-
Special Purpose Funds						
At-Risk (Preschool-Aged)	25,000	-	-	25,000	-	(25,000)
At-Risk (K-12)	713,706	-	-	713,706	422,397	(291,309)
Capital Outlay	1,088,217	-	-	1,088,217	328,115	(760,102)
Driver Training	19,300	-	-	19,300	8,797	(10,503)
Food Service	434,000	-	-	434,000	318,101	(115,899)
Professional Development	46,560	-	-	46,560	28,932	(17,628)
Special Education	563,222	-	-	563,222	269,566	(293,656)
Career & Post Secondary Ed	235,699	-	-	235,699	178,655	(57,044)
Gifts & Grants	52,859	-	-	52,859	62,111	9,252
KPERS Special Retirement Contribution	414,922	-	-	414,922	378,273	(36,649)
Bond and Interest	1,548,640	-	-	1,548,640	1,693,188	144,548
Total of all Funds	$ 9,698,163	$ (56)	$ 29,689	$ 9,727,796	$ 8,273,806	$ (1,453,990)

USD NO. 335 - NORTH JACKSON
Holton, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Reimbursed expenditures	$ 29,689	$ -	$ 29,689
State Sources			
General state aid	3,467,742	3,467,798	(56)
Total Cash Receipts	$ 3,497,431	$ 3,467,798	$ 29,633
EXPENDITURES			
Instruction	$ 1,537,387	$ 1,533,485	$ 3,902
Student support services	58,090	-	58,090
Instructional support staff	25,916	300	25,616
General administration	171,821	151,000	20,821
School administration	255,309	284,000	(28,691)
Central services	99,189	80,000	19,189
Operations and maintenance	442,113	503,000	(60,887)
Student transportation	307,024	231,400	75,624
Transfers to other funds	600,582	684,613	(84,031)
Adjustment to comply with legal maximum	-	(56)	56
Legal general fund budget and expenditures	$ 3,497,431	$ 3,467,742	$ 29,689
Adjustments for qualifying budget credits	-	29,689	(29,689)
Total Expenditures	$ 3,497,431	$ 3,497,431	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 523,249	$ 543,212	$ (19,963)
Delinquent taxes	3,471	-	3,471
County Sources			
Motor vehicle taxes	48,699	47,201	1,498
Recreational vehicle taxes	1,293	790	503
State Sources			
Supplemental state aid	495,149	495,149	-
Total Cash Receipts	$ 1,071,861	$ 1,086,352	$ (14,491)
EXPENDITURES			
Instruction	$ 487,116	$ 520,115	$ (32,999)
Instructional Supp. Staff	1,420	4,343	(2,923)
General administration	-	232	(232)
School administration	30,228	3,256	26,972
Operations and maintenance	59,245	196,900	(137,655)
Transfers to other funds	510,231	363,394	146,837
Total Expenditures	$ 1,088,240	$ 1,088,240	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,379)		
UNENCUMBERED CASH - BEGINNING	56,080		
UNENCUMBERED CASH - ENDING	$ 39,701		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers from other funds	$ 439,379	$ 291,553	$ 147,826
EXPENDITURES			
Instruction	$ 422,397	$ 713,706	$ (291,309)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 16,982		
UNENCUMBERED CASH - BEGINNING	332,154		
UNENCUMBERED CASH - ENDING	$ 349,136		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers from other funds	$ -	$ 25,000	$ (25,000)
EXPENDITURES			
Instruction	$ -	$ 25,000	$ (25,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 234,023	$ 218,933	$ 15,090
Delinquent taxes	1,451	-	1,451
Interest on idle funds	41,985	-	41,985
Reimbursed expenditures	19,280	-	19,280
Miscellaneous	2,000	12,856	(10,856)
County Sources			
Motor vehicle taxes	11,935	13,110	(1,175)
Recreational vehicle taxes	331	222	109
Commercial vehicle tax	-	152	(152)
State Sources			
State aid	87,254	87,330	(76)
Total Cash Receipts	$ 398,259	$ 332,603	$ 65,656
EXPENDITURES			
Instruction	$ 948	$ 500,048	$ (499,100)
School administration	9,775	54,215	(44,440)
Operations and maintenance	197,718	1,763	195,955
Student transportation	114,386	11,585	102,801
Other support services	5,288	-	5,288
Facility acquisition and construction	-	520,606	(520,606)
Total Expenditures	$ 328,115	$ 1,088,217	$ (760,102)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 70,144		
UNENCUMBERED CASH - BEGINNING	756,400		
UNENCUMBERED CASH - ENDING	$ 826,544		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 3,000	$ -	$ 3,000
State Sources			
State safety aid	2,520	2,700	(180)
Total Cash Receipts	$ 5,520	$ 2,700	$ 2,820
EXPENDITURES			
Instruction	$ 7,199	$ 14,300	$ (7,101)
Operations and maintenance	1,598	5,000	(3,402)
Total Expenditures	$ 8,797	$ 19,300	$ (10,503)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,277)		
UNENCUMBERED CASH - BEGINNING	16,600		
UNENCUMBERED CASH - ENDING	$ 13,323		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Food service sales	$ 84,390	$ 110,008	$ (25,618)
State Sources			
State aid	2,259	1,906	353
Federal Sources			
Federal aid	180,703	137,028	43,675
Other Sources			
Transfers from other funds	54,084	-	54,084
Total Cash Receipts	$ 321,436	$ 248,942	$ 72,494
EXPENDITURES			
Food service	$ 318,101	$ 434,000	$ (115,899)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,335		
UNENCUMBERED CASH - BEGINNING	91,665		
UNENCUMBERED CASH - ENDING	$ 95,000		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 3,932	$ 4,500	$ (568)
Other Sources			
Transfers from other funds	-	17,060	(17,060)
Total Cash Receipts	$ 3,932	$ 21,560	$ (17,628)
EXPENDITURES			
Instructional support staff	$ 28,932	$ 46,560	$ (17,628)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (25,000)		
UNENCUMBERED CASH - BEGINNING	25,000		
UNENCUMBERED CASH - ENDING	$ -		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal Sources			
Federal aid	$ 7,461	$ -	$ 7,461
Other Sources			
Transfers from other funds	344,883	426,000	(81,117)
Total Receipts	$ 352,344	$ 426,000	$ (73,656)
EXPENDITURES			
Instruction	$ 246,854	$ 520,000	$ (273,146)
Student transportation	22,712	43,222	(20,510)
Total Expenditures	$ 269,566	$ 563,222	$ (293,656)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 82,778		
UNENCUMBERED CASH - BEGINNING	137,222		
UNENCUMBERED CASH - ENDING	$ 220,000		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
CAREER & POST SECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 500	$ -	$ 500
State Sources			
State aid	18,831	17,763	1,068
Other Sources			
Transfers from other funds	206,101	105,000	101,101
Total Cash Receipts	$ 225,432	$ 122,763	$ 102,669
EXPENDITURES			
Instruction	$ 178,650	$ 235,699	$ (57,049)
Operations and Maintenance	5	-	5
Total Expenditures	$ 178,655	$ 235,699	$ (57,044)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 46,777		
UNENCUMBERED CASH - BEGINNING	112,937		
UNENCUMBERED CASH - ENDING	$ 159,714		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
GIFTS & GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 21,963	$ 5,000	$ 16,963
State Sources			
State aid	22,500	22,500	-
Total Receipts	$ 44,463	$ 27,500	$ 16,963
EXPENDITURES			
Instruction	$ 62,111	$ 52,859	$ 9,252
RECEIPTS OVER (UNDER) EXPENDITURES	$ (17,648)		
UNENCUMBERED CASH - BEGINNING	25,359		
UNENCUMBERED CASH - ENDING	$ 7,711		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 378,273	$ 414,922	$ (36,649)
EXPENDITURES			
Instruction	$ 272,330	$ 295,422	$ (23,092)
Student support services	7,365	9,000	(1,635)
Instructional support staff	1,739	1,500	239
General administration	17,301	15,000	2,301
School administration	27,258	33,000	(5,742)
Central services	12,770	16,000	(3,230)
Operations and maintenance	22,392	28,000	(5,608)
Student transportation	4,438	6,000	(1,562)
Food service	12,680	11,000	1,680
Total Expenditures	$ 378,273	$ 414,922	$ (36,649)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

USD NO. 335 - NORTH JACKSON
Holton, Kansas
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 3,486	$ 6,758	$ (3,272)
Delinquent taxes	1,775	-	1,775
County Sources			
Motor vehicle taxes	25,256	24,322	934
Recreational vehicle taxes	615	407	208
State Sources			
State aid	561,704	572,997	(11,293)
Total Cash Receipts	$ 592,836	$ 604,484	$ (11,648)
EXPENDITURES			
Debt service	$ 1,530,041	$ 1,548,640	$ (18,599)
Other	163,147	-	163,147
Total Expenditures	$ 1,693,188	$ 1,548,640	$ 144,548
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,100,352)		
UNENCUMBERED CASH - BEGINNING	1,100,352		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2023

	Carl Perkins Grant	Contingency Reserve	Drug Free Schools	Textbook Rental	Title I Low Income	Title II-A Improve Teacher Quality
RECEIPTS						
Local Sources						
Other	$ 3,300	$ -	$ -	$ 15,898	$ -	$ -
Federal Sources						
Federal aid	-	-	12,859	-	-	8,038
State Sources						
State aid	-	-	-	-	56,282	-
Transfers in	-	-	-	66,366	-	-
Total Receipts	$ 3,300	$ -	$ 12,859	$ 82,264	$ 56,282	$ 8,038
EXPENDITURES						
Instruction	$ 787	$ -	$ 11,451	$ 15,580	$ 56,282	$ 8,038
Student support services	-	-	-	-	-	-
Instructional support staff	2,513	-	1,408	-	-	-
General administration	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-
Total Expenditures	$ 3,300	$ -	$ 12,859	15,580	$ 56,282	$ 8,038
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ 66,684	$ -	$ -
UNENCUMBERED CASH - BEGINNING	-	280,000	-	3,316	-	-
UNENCUMBERED CASH - ENDING	$ -	$ 280,000	$ -	$ 70,000	$ -	$ -

(Continued)

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2023

	Title II-D	Native American Grant	REAP	Ingles Trust	Honor Flight	Scholarship (Dupree)	ESSER II
RECEIPTS							
Local Sources							
Other	$ -	$ 8,575	$ 30,662	$ 330,918	$ 40,809	$ 1,075	$ -
Federal Sources							
Federal Aid	-	-	-	-	-	-	195,499
State Sources							
State Aid	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Total Receipts	$ -	$ 8,575	$ 30,662	$ 330,918	$ 40,809	$ 1,075	$ 195,499
EXPENDITURES							
Instruction	$ 1,860	$ 8,575	$ 30,662	$ -	$ 24,640	$ -	$ 195,499
Student support services	-	-	-	-	-	-	-
Instructional support staff	-	-	-	-	-	-	-
General administration	-	-	-	-	-	1,075	-
Operations and maintenance	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-
Total Expenditures	$ 1,860	$ 8,575	$ 30,662	$ -	$ 24,640	$ 1,075	$ 195,499
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,860)	$ -	$ -	$ 330,918	$ 16,169	$ -	$ -
UNENCUMBERED CASH - BEGINNING	1,860	-	-	-	5,294	-	-
UNENCUMBERED CASH - ENDING	$ -	$ -	$ -	$ 330,918	$ 21,463	$ -	$ -

USD NO. 335 - NORTH JACKSON
Holton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disbursements	Balance June 30, 2023
Scholarship	$ 68	1,075	$ 1,143	$ -
High School				
Class of 2021	105	-	105	-
Class of 2023	607	89	696	-
Class of 2024	1,544	1,301	2,119	726
Class of 2025	720	448	-	1,168
Class of 2026	-	33	-	33
JCYC	4,102	-	3,557	545
Science Olympiad	57	120	57	120
FFA	12,568	24,112	22,649	14,031
FCCLA	947	5,452	4,111	2,288
Student Council - Concessions	19,520	17,857	16,750	20,627
HS Student Council	4,738	2,250	1,967	5,021
Dance	3,799	15,081	15,806	3,074
MS Football	2,100	-	326	1,774
Sales Tax	-	2,965	2,965	-
FBLA	991	1,504	1,530	965
Drama	1,690	-	-	1,690
Cheerleaders	5	7,395	4,092	3,308
Forensics	1,138	-	-	1,138
Quiz Bowl	1,902	150	260	1,792
Music Club	29	-	-	29
MS Student Council	377	7,595	3,644	4,328
Industry	714	4,690	3,343	2,061
Vo Ag	-	580	580	-
Culinary	-	535	535	-
Art Club	3,100	634	492	3,242
Football Club	3,364	1,826	4,783	407
Cross Country	408	210	210	408
Cobra Singers	322	-	112	210
Girls Volleyball Club	100	-	-	100
HS Boys Basketball	498	293	95	696
HS Girls Basketball	945	1,230	1,263	912
HS Track	578	-	-	578
Spanish Club	106	-	-	106
ACT	112	962	1,074	-
Site Council	273	-	-	273
Band Rentals	-	815	815	-
HS Band	248	2,529	689	2,088
Total Agency Funds	$ 67,707	$ 100,656	$ 94,625	$ 73,738

USD NO. 335 - NORTH JACKSON
Holton, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2023

	Balance July 1, 2022	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2023
Gate Receipts						
High School						
Athletics	$ 2,358	$ 31,971	$ 30,737	$ 3,592	$ -	$ 3,592
Middle School						
Athletics	679	510	679	510	-	510
Subtotal Gate Receipts	$ 3,037	$ 32,481	$ 31,416	$ 4,102	$ -	$ 4,102
School Projects						
High School						
Yearbook	$ 4,579	$ 11,390	$ 9,713	$ 6,256	$ -	$ 6,256
Band Resales	20	462	-	482	-	482
Library	2,562	-	-	2,562	-	2,562
Biology Animal Supplies	3	-	-	3	-	3
Activity Account	101	1,811	364	1,548	-	1,548
Computer Insurance	-	2,549	2,549	-	-	-
Country Mart	120	-	103	17	-	17
Petty Cash	-	2,977	2,977	-	-	-
Textbook	-	6,248	6,248	-	-	-
Hot Lunch	-	43,435	43,435	-	-	-
Elementary School					-	
Activity Fund	4,863	31,831	21,633	15,061	-	15,061
Accelerated Reading	667	501	40	1,128	-	1,128
Social Fund	286	195	135	346	-	346
Pre-K Tuition	-	1,440	1,440	-	-	-
Instrument Rental	-	100	100	-	-	-
Yearbook	-	1,212	1,212	-	-	-
Book Rental	-	6,219	6,219	-	-	-
Lunch	-	43,858	43,858	-	-	-
Milk	-	2,408	2,408	-	-	-
Petty Cash	-	750	750	-	-	-
Book Fair/Library	428	2,760	2,794	394	-	394
Subtotal School Projects	$ 13,629	$ 160,146	$ 145,978	$ 27,797	$ -	$ 27,797
Total District Activity Funds	$ 16,666	$ 192,627	$ 177,394	$ 31,899	$ -	$ 31,899