

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

FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 2023

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
FINANCIAL STATEMENT
REGULATORY BASIS
Year Ended June 30, 2023

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INDEPENDENT AUDITORS' REPORT

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

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, 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 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 *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.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

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 for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 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 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 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to

prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In 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 2.

BT&Co., P.A.

November 20, 2023
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, 2023

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	$ -	$ -	$ 4,314,827	$ 4,314,827	$ -	$ 324,294	$ 324,294
Supplemental general fund	46,268	-	1,379,338	1,371,192	54,414	55,684	110,098
Special purpose funds:							
Capital outlay	380,411	-	401,960	127,731	654,640	41,800	696,440
Driver training	19,862	-	7,225	7,109	19,978	4	19,982
Food service	98,242	-	306,932	316,372	88,802	25,820	114,622
Professional development	7,035	-	14,978	13,410	8,603	4,003	12,606
Special education	191,672	-	949,654	962,988	178,338	621	178,959
Extraordinary school program	14,582	-	7,620	10,838	11,364	-	11,364
Vocational education	93,564	-	115,874	112,085	97,353	5,592	102,945
Federal grant funds	(15,929)	-	322,985	307,056	-	26,054	26,054
KPERS special retirement contribution	-	-	452,922	452,922	-	-	-
At-risk K-12	106,334	-	494,823	522,709	78,448	73,372	151,820
At-risk 4 year-old	21,712	-	47,500	47,971	21,241	8,184	29,425
Parent education program	6,000	-	7,000	13,000	-	-	-
Gifts and grants	35,645	-	8,567	30,652	13,560	195	13,755
Virtual education	2,000	-	6,000	8,000	-	-	-
Contingency reserve	199,640	-	4,110	-	203,750	-	203,750
Textbook rental	99,523	-	32,161	5,112	126,572	1,035	127,607
District activity	17,375	-	38,602	37,907	18,070	-	18,070
Bond and interest fund	598,072	-	774,247	1,327,138	45,181	-	45,181
Total reporting entity (excluding agency funds)	$ 1,922,008	$ -	$ 9,687,325	$ 9,989,019	$ 1,620,314	$ 566,658	$ 2,186,972
Composition of cash							
Kendall State Bank:							
Checking - NOW account							$ 782,969
Checking - High School activity							91,972
Checking - Elementary and Middle School activity							23,636
Petty cash							3,126
Money market deposit account							1,382,807
Total cash							2,284,510
Agency funds per Schedule 3							(97,538)
Total reporting entity (excluding agency funds)							$ 2,186,972

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, 2023:

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, 2023.

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, 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 and as of the fiscal year ended June 30, 2023.

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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $ 2,284,510 and the bank balance was $ 2,485,676. 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 $ 2,235,676 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, 2023 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
2013 GO bond issue	2.00% to 3.25%	6/1/2013	$ 2,000,000	09/01/2022	$ 1,290,000	$ -	$ 1,290,000	$ -	$ 37,138
Finance lease - copier	0.00%	8/11/2021	$ 99,300	8/11/2026	$ 81,095	$ -	$ 19,860	$ 61,235	$ -

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

	2024	2025	2026	2027	Total
Principal:					
Finance lease - copier	$ 19,860	$ 19,860	$ 19,860	$ 1,655	$ 61,235

5 - Defined Benefit Pension Plan

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 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 (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023.

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 the 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 $ 445,257 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 $ 4,542,123. 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 this financial statement.

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

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, 2023.

8 - Interfund Transfers

The District made the following interfund transfers during the year ended June 30, 2023. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5167	$ 751,638
General	Vocational Education	K.S.A. 72-5167	50,000
General	At Risk 4 Year-Old	K.S.A. 72-5167	20,000
General	At Risk K-12	K.S.A. 72-5167	367,000
General	Virtual Education	K.S.A. 72-5167	6,000
General	Food Service	K.S.A. 72-5167	6,642
General	Contingency Reserve	K.S.A. 72-5167	4,110
General	Professional Development	K.S.A. 72-5167	3,000
Supplemental General	Professional Development	K.S.A. 72-5143	10,000
Supplemental General	Parent Education Program	K.S.A. 72-5143	7,000
Supplemental General	Special Education	K.S.A. 72-5143	175,000
Supplemental General	Vocational Education	K.S.A. 72-5143	50,000
Supplemental General	At Risk 4 Year-Old	K.S.A. 72-5143	27,500
Supplemental General	At Risk K-12	K.S.A. 72-5143	127,823
			$ 1,605,713

9 - Stewardship, Compliance, and Accountability

Expenditures exceeded the available budget in the Vocational Education, At-Risk K-12, At-Risk 4 Year-Old, Parent Education Program, and Gifts and Grants Funds 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.

SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
Year Ended June 30, 2023

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	$ 4,411,853	$ (165,096)	$ 68,070	$ 4,314,827	$ 4,314,827	$ -
Supplemental general fund	1,379,563	(52,456)	44,085	1,371,192	1,371,192	-
Special purpose funds:						
Capital outlay	483,000	-	-	483,000	127,731	(355,269)
Driver training	24,750	-	-	24,750	7,109	(17,641)
Food service	313,820	-	47,495	361,315	316,372	(44,943)
Professional development	19,500	-	-	19,500	13,410	(6,090)
Special education	1,100,128	-	-	1,100,128	962,988	(137,140)
Extraordinary school program	22,525	-	-	22,525	10,838	(11,687)
Vocational education	97,150	-	1,871	99,021	112,085	13,064
Federal grant funds	136,337	-	174,423	310,760	307,056	(3,704)
KPERS special retirement contribution	529,807	-	-	529,807	452,922	(76,885)
At-risk K-12	406,350	-	-	406,350	522,709	116,359
At-risk 4 year-old	39,450	-	-	39,450	47,971	8,521
Parent education program	6,000	-	-	6,000	13,000	7,000
Gifts and grants	7,982	-	-	7,982	30,652	22,670
Virtual education	8,000	-	-	8,000	8,000	-
Bond and interest fund	1,327,138	-	-	1,327,138	1,327,138	-
Totals	$ 10,313,353	$ (217,552)	$ 335,944	$ 10,431,745	$ 9,946,000	

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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
Taxes and shared revenue:			
Mineral production tax	$ 11	$ 6	$ (5)
State aid:			
General state aid	3,658,409	3,611,446	(46,963)
Special education aid	753,433	635,305	(118,128)
Reimbursed expenses	-	68,070	68,070
Total cash receipts	$ 4,411,853	4,314,827	$ (97,026)
Expenditures, encumbrances, and transfers:			
Instruction	$ 2,163,502	1,971,895	$ (191,607)
Student support services	119,000	115,975	(3,025)
Instructional support staff	3,605	-	(3,605)
General administration	307,700	279,007	(28,693)
School administration	301,800	307,284	5,484
Operations and maintenance	160,700	163,085	2,385
Transportation	289,800	267,976	(21,824)
Other support services	1,500	1,215	(285)
Transfers out	1,064,246	1,208,390	144,144
Budget adjustment to comply with legal max	(165,096)		165,096
Legal General Fund Budget	4,246,757	4,314,827	68,070
Budget adjustment for qualifying budget credits	68,070		(68,070)
Total expenditures, encumbrances, and transfers	$ 4,314,827	4,314,827	$ -
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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
Taxes and shared revenue:			
Ad valorem property tax	$ 490,318	$ 513,233	$ 22,915
Delinquent tax	4,854	10,234	5,380
Motor vehicle tax	52,223	50,507	(1,716)
Recreational vehicle tax	1,715	848	(867)
Commercial vehicle tax	621	4,243	3,622
State aid	786,075	756,188	(29,887)
Reimbursed expenses	-	44,085	44,085
Total cash receipts	$ 1,335,806	1,379,338	$ 43,532
Expenditures, encumbrances, and transfers:			
Instruction	$ 174,268	206,899	$ 32,631
Student support services	35,000	34,395	(605)
Instructional support staff	12,000	28,612	16,612
General administration	161,000	182,816	21,816
School administration	8,500	10,444	1,944
Central services	12,000	14,589	2,589
Operations and maintenance	509,500	496,210	(13,290)
Transportation	-	(96)	(96)
Transfers out	467,295	397,323	(69,972)
Budget adjustment to comply with legal max	(52,456)		52,456
Legal Supplemental General Fund Budget	1,327,107	1,371,192	44,085
Budget adjustment for qualifying budget credits	44,085		(44,085)
Total expenditures, encumbrances, and transfers	$ 1,371,192	1,371,192	$ -
Cash receipts over expenditures, encumbrances, and transfers		8,146	
Unencumbered cash, beginning		46,268	
Unencumbered cash, ending		$ 54,414	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
Taxes and shared revenue:			
Ad valorem property tax	$ 230,100	$ 236,793	$ 6,693
Delinquent tax	1,718	3,450	1,732
Motor vehicle tax	21,343	20,671	(672)
Recreational vehicle tax	701	343	(358)
Commercial vehicle tax	254	1,847	1,593
State aid	125,973	125,967	(6)
Miscellaneous	-	12,889	12,889
Total cash receipts	$ 380,089	401,960	$ 21,871
Expenditures and encumbrances:			
Instruction	$ 25,000	20,542	$ (4,458)
Central services	3,500	-	(3,500)
Operations and maintenance	115,000	76,825	(38,175)
Transportation	257,000	16,527	(240,473)
Site acquisition and improvement	82,500	13,837	(68,663)
Total expenditures and encumbrances	$ 483,000	127,731	$ (355,269)
Cash receipts over expenditures and encumbrances		274,229	
Unencumbered cash, beginning		380,411	
Unencumbered cash, ending		$ 654,640	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
State aid	$ 3,915	$ 2,800	$ (1,115)
Local sources	3,000	4,425	1,425
Total cash receipts	$ 6,915	7,225	$ 310
Expenditures and encumbrances:			
Instruction	$ 22,250	7,051	$ (15,199)
Operations and maintenance	2,500	58	(2,442)
Total expenditures and encumbrances	$ 24,750	7,109	$ (17,641)
Cash receipts over expenditures and encumbrances		116	
Unencumbered cash, beginning		19,862	
Unencumbered cash, ending		$ 19,978	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Interest on idle funds	$ 6,000	$ 46,096	$ 40,096
Federal aid	120,378	167,873	47,495
State aid	1,822	2,329	507
Charges for services	83,159	83,348	189
Transfers in	5,000	6,642	1,642
Reimbursed expenses	-	644	644
Total cash receipts and transfers	$ 216,359	306,932	$ 90,573
Expenditures and encumbrances:			
Operations and maintenance	$ 16,620	8,076	$ (8,544)
Food service operation	297,200	308,296	11,096
Budget adjustment for qualifying budget credits	47,495		(47,495)
Total expenditures and encumbrances	$ 361,315	316,372	$ (44,943)
Cash receipts and transfers under expenditures and encumbrances		(9,440)	
Unencumbered cash, beginning		98,242	
Unencumbered cash, ending		$ 88,802	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Transfers in	$ 10,000	$ 13,000	$ 3,000
State aid	3,000	1,978	(1,022)
Total cash receipts and transfers	$ 13,000	14,978	$ 1,978
Expenditures and encumbrances:			
Instructional support staff	$ 19,500	13,410	$ (6,090)
Cash receipts and transfers over expenditures and encumbrances		1,568	
Unencumbered cash, beginning		7,035	
Unencumbered cash, ending		$ 8,603	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Medicaid	$ -	$ 14,392	$ 14,392
Federal aid	8,624	8,624	-
Transfers in	998,433	926,638	(71,795)
Total cash receipts and transfers	$ 1,007,057	949,654	$ (57,403)
Expenditures and encumbrances:			
Instruction	$ 1,004,703	915,451	$ (89,252)
Transportation	95,425	47,537	(47,888)
Total expenditures and encumbrances:	$ 1,100,128	962,988	$ (137,140)
Cash receipts and transfers under expenditures and encumbrances		(13,334)	
Unencumbered cash, beginning		191,672	
Unencumbered cash, ending		$ 178,338	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
Charges for services	$ 15,000	$ 7,620	$ (7,380)
Expenditures:			
Instruction	$ 22,525	10,838	$ (11,687)
Cash receipts under expenditures		(3,218)	
Unencumbered cash, beginning		14,582	
Unencumbered cash, ending		$ 11,364	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts and transfers:			
Transfers in	$ 85,000	$ 100,000	$ 15,000
State aid	28,181	14,003	(14,178)
Federal aid	-	1,871	1,871
Total cash receipts and transfers	$ 113,181	115,874	$ 2,693
Expenditures and encumbrances:			
Instruction	$ 97,150	112,085	$ 14,935
Budget adjustment for qualifying budget credits	1,871		(1,871)
Total expenditures and encumbrances	$ 99,021	112,085	$ 13,064
Cash receipts and transfers over expenditures and encumbrances		3,789	
Unencumbered cash, beginning		93,564	
Unencumbered cash, ending		$ 97,353	

(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, 2023

	Title I	Teacher Quality Title II	REAP	Title IV	ESSER II	ESSER III	Total Actual	Original Budget	Variance Over (Under)
Cash receipts:									
Federal aid	$ 49,432	$ 9,849	$ 77,646	$ 12,113	$ 55,860	$ 118,085	$ 322,985	$ 148,562	$ 174,423
Expenditures and encumbrances:									
Instruction	49,432	539	75,658	-	41,919	118,085	285,633	$ 116,837	$ 168,796
Student support services	-	-	-	12,113	-	-	12,113	12,000	113
Instructional support staff	-	9,310	-	-	-	-	9,310	7,500	1,810
Budget adjustment for qualifying budget credits								174,423	(174,423)
Total expenditures and encumbrances	49,432	9,849	75,658	12,113	41,919	118,085	307,056	$ 310,760	$ (3,704)
Cash receipts over expenditures and encumbrances	-	-	1,988	-	13,941	-	15,929		
Unencumbered cash, beginning	-	-	(1,988)	-	(13,941)	-	(15,929)		
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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
State aid	$ 529,807	$ 452,922	$ (76,885)
Expenditures:			
Instruction	$ 350,000	298,291	$ (51,709)
Student support services	20,000	16,019	(3,981)
Instructional support staff	3,807	191	(3,616)
General administration	34,000	31,518	(2,482)
School administration	36,000	34,331	(1,669)
Operations and maintenance	39,000	34,689	(4,311)
Transportation	30,000	23,769	(6,231)
Food service	17,000	14,114	(2,886)
Total expenditures	$ 529,807	452,922	$ (76,885)
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, 2023

	Original Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 401,108	$ 494,823	$ 93,715
Expenditures and encumbrances:			
Instruction	$ 358,300	482,368	$ 124,068
Student support services	48,050	40,341	(7,709)
Total expenditures and encumbrances	$ 406,350	522,709	$ 116,359
Transfers under expenditures and encumbrances		(27,886)	
Unencumbered cash, beginning		106,334	
Unencumbered cash, ending		$ 78,448	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 20,000	$ 47,500	$ 27,500
Expenditures and encumbrances:			
Instruction	$ 39,450	47,971	$ 8,521
Transfers under expenditures and encumbrances		(471)	
Unencumbered cash, beginning		21,712	
Unencumbered cash, ending		$ 21,241	

(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, 2023

	Original Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 6,000	$ 7,000	$ 1,000
Expenditures:			
Student support services	$ 6,000	13,000	$ 7,000
Transfers under expenditures		(6,000)	
Unencumbered cash, beginning		6,000	
Unencumbered cash, ending		$ -	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
Local sources	$ -	$ 585	$ 585
State aid	7,982	7,982	-
Total cash receipts	$ 7,982	8,567	$ 585
Expenditures and encumbrances:			
Instruction	$ -	22,670	$ 22,670
Operations and maintenance	7,982	7,982	-
Total expenditures and encumbrances	$ 7,982	30,652	$ 22,670
Cash receipts under expenditures and encumbrances		(22,085)	
Unencumbered cash, beginning		35,645	
Unencumbered cash, ending		$ 13,560	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

	Original Budget	Actual	Variance Over (Under)
Transfers:			
Transfers in	$ 6,000	$ 6,000	$ -
Expenditures:			
Instruction	$ 8,000	8,000	$ -
Transfers under expenditures		(2,000)	
Unencumbered cash, beginning		2,000	
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, 2023

	Original Budget	Actual	Variance Over (Under)
Cash receipts:			
Taxes and shared revenue:			
Ad valorem property tax	$ 76,548	$ 78,284	$ 1,736
Delinquent tax	1,289	2,985	1,696
Motor vehicle tax	15,300	14,599	(701)
Recreational vehicle tax	502	247	(255)
Commercial vehicle tax	182	1,292	1,110
State aid	676,840	676,840	-
Total cash receipts	$ 770,661	774,247	$ 3,586
Expenditures:			
Principal	$ 1,290,000	1,290,000	$ -
Interest	37,138	37,138	-
Total expenditures	$ 1,327,138	1,327,138	$ -
Cash receipts under expenditures		(552,891)	
Unencumbered cash, beginning		598,072	
Unencumbered cash, ending		$ 45,181	

(Continued)

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
(Continued)
Year Ended June 30, 2023

Transfers:		
Transfers in	$	4,110
Unencumbered cash, beginning		199,640
Unencumbered cash, ending	$	203,750

(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, 2023

Cash receipts:		
Charges for services	$	32,161
Expenditures and encumbrances:		
Instruction		4,623
Food service		489
Total expenditures and encumbrances		5,112
Cash receipts over expenditures and encumbrances		27,049
Unencumbered cash, beginning		99,523
Unencumbered cash, ending	$	126,572

JEFFERSON COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 339
WINCHESTER, KANSAS
STUDENT ORGANIZATION FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
Year Ended June 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Elementary and Middle School:				
Activity	$ 2,395	$ 11,459	$ 10,747	$ 3,107
AR carnival	489	658	696	451
Cheerleading	6,776	3,986	5,225	5,537
Coke	3,836	258	514	3,580
Elementary leadership	363	2,845	2,375	833
Knowledge bowl	734	270	412	592
Middle leadership	-	6,463	6,364	99
MS book fair	1,971	2,865	1,938	2,898
Pep club	1,176	18,636	13,273	6,539
Subtotal Elementary and Middle School	17,740	47,440	41,544	23,636
High School:				
Activity	-	888	888	-
Applied business development	2,503	-	-	2,503
Art fund	256	-	-	256
Cheerleaders/dancers	3,705	4,346	4,310	3,741
Concessions	8,208	29,154	27,542	9,820
Drama/theatre	6,108	3,938	5,812	4,234
FBLA	2,745	16,338	15,661	3,422
FFA	-	14,612	6,865	7,747
Forensics	667	-	94	573
Gifted	391	-	215	176
Junior class	1,458	7,294	4,871	3,881
Letter club/weightlifting	785	1,509	945	1,349
Library	-	200	8	192
Music/band	7,644	4,126	781	10,989
National honor society	21	-	-	21
Scholarbowl	331	600	837	94
Senior class	-	1,712	1,582	130
Sophomore class	1,733	3,766	4,611	888
Spanish (HUDL)	10,012	7,730	3,630	14,112
SPED donations	191	-	171	20
STUCO	4,636	1,996	2,320	4,312
Volleyball	502	600	145	957
Wellness program	19	-	-	19
Yearbook	2,198	5,920	3,652	4,466
Subtotal High School	54,113	104,729	84,940	73,902
Total student organization funds	$ 71,853	$ 152,169	$ 126,484	$ 97,538

Schedule 4

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, 2023

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	$ 17,375	$ -	$ 38,602	$ 37,907	$ 18,070	$ -	$ 18,070