UNIFIED SCHOOL DISTRICT NO. 251
North Lyon County

Regulatory Basis Financial Statement and
Independent Auditor's Report

For the Year Ended June 30, 2024

Cindy Jensen, CPA
Certified Public Accountant
Council Grove, KS 66846

Unified School District No. 251
North Lyon County

Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2024

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Cindy Jensen
Certified Public Accountant

218 W Main **620-767-5064**
Council Grove, KS 66846 **c.jensen@tctelco.net**

Independent Auditor's Report

Board of Education
Unified School District No. 251
Americus, KS 66835

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 251, North Lyon County, Kansas, a municipal financial reporting entity, as of and for the year ended June 30, 2024 and the related notes to the financial statement.

Adverse Opinion on the U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion and Unmodified Opinions section of our report, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 251, North Lyon County, Kansas, as of June 30, 2024, or the changes in its financial position or cash flows for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 251, North Lyon County, Kansas, as of June 30, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Basis for Adverse Opinion 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 Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 251, North Lyon County, Kansas, 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 1 of the financial statement, the financial statement is prepared by Unified School District No. 251, North Lyon County, Kansas 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 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 this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; 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 Unified School District No. 251, North Lyon County's ability to continue as a going concern for

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

Auditor's Responsibility 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 USD 251, North Lyon County'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 USD 251, North Lyon County'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.

Report on 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, agency funds summary of receipts and disbursements, and district activity funds schedule of receipts and expenditures (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, but 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. This information has been subjected to the auditing procedures applied in the audit of the respective 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 251, North Lyon County, Kansas as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated December 5, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accountsreports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

Cindy Jensen CPA

Cindy Jensen, CPA
Council Grove, KS 66846

December 23, 2024

Unified School District No. 251
North Lyon County

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ 1	$ 3,621,268	$ 3,621,268	$ 1	$ 0	$ 1
Supplemental General	81,257	1,227,409	1,186,042	122,624	0	122,624
Special Purpose Funds						
Pre-K At Risk	78,032	100,000	51,278	126,754	0	126,754
At Risk	251,222	386,569	386,754	251,037	0	251,037
Bilingual	0	1,868	1,868	0	0	0
Virtual	10,000	10,000	7,500	12,500	0	12,500
Capital Outlay	2,072,980	1,189,822	793,504	2,469,298	116,534	2,585,832
Contingency Reserve	373,477	95,000	0	468,477	0	468,477
Driver Training	23,392	31,815	27,839	27,368	0	27,368
Food Service	70,386	295,998	299,776	66,608	0	66,608
Professional Development	38,414	36,841	23,998	51,257	0	51,257
Special Education	259,631	851,109	786,700	324,040	0	324,040
Vocational Education	94,467	232,087	221,414	105,140	0	105,140
KPERS Retirement	0	418,570	418,570	0	0	0
Title I	0	63,389	63,389	0	0	0
Title II	0	27,922	27,922	0	0	0
ESSER	(60,599)	240,757	235,610	(55,452)	0	(55,452)
KDHE	(328,652)	428,165	151,118	(51,605)	0	(51,605)
Gifts & Grants	84,900	109,566	113,501	80,965	0	80,965
Rural & Small Schools	0	31,976	31,976	0	0	0
After School Program	1,412	16,101	11,619	5,894	0	5,894
Textbook Rental	41,599	79,389	21,719	99,269	0	99,269
District Activity Funds	41,020	205,909	194,601	52,328	0	52,328
Trust Funds						
Private Purpose Trust	1,648	5,950	0	7,598	0	7,598
Total Reporting Entity (Excluding Agency Funds)	$ 3,134,587	$ 9,707,480	$ 8,677,966	$ 4,164,101	$ 116,534	$ 4,280,635

Checking Acct-Kansasland Bank	$ 484,936
Checking-Kansasland - Flex	20,724
Checking-Citizens State	100
Money Market-Kansasland	2,406,363
Citizens State Bank-CD's	1,329,310
Checking-NLC-Kansasland	10,586
Checking & CD Accounts-Northern Heights-Kansasland	75,745
Total Cash	4,327,764
Less: Agency Funds per Schedule 3	(47,129)
Total Reporting Entity (Excluding Agency Funds)	$ 4,280,635

The accompanying notes are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 251
North Lyon County

NOTES TO THE FINANCIAL STATEMENT
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 251 (USD 251), North Lyon County has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The more significant of the district's accounting policies are described below.

Financial Reporting Entity

Unified School District No. 251 was organized in accordance with State Statutes to provide a system of public education to elementary through high school students who reside within the designated District areas. USD No. 251 is a municipal corporation governed by an elected seven-member board of education. The District's financial statement does not include any related municipal entities.

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds, which are used to record the District's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the District.

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

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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (student organization accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States 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 for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursements

USD 251 records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are treated as a budget credit.

Use of Estimates

The preparation of a financial statement in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of cash receipts, cash expenditures, cash and unencumbered cash balances at the date of the financial statement. Accordingly, actual results could differ from those estimates.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT)

Ad Valorem Tax Receipts

The determination of assessed valuations and collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted and the second half is due the following May 10. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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), bond and interest funds, and business funds. 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 eighteen month period on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 municipality 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 municipality did hold a revenue neutral rate hearing for this year.

After the above procedures have been followed; the Kansas State Board of Education computes the maximum legal general fund of operating expenses. For the fiscal year ended June 30, 2024, the State calculation of the legal maximum general fund budget was $3,563,642 and the legal maximum supplemental general fund was $1,186,042. In accordance with Kansas statutes, a district is penalized state aid equal to the amount expended in excess of the computed statutory limitation plus any qualifying budget credits. The District was within its maximum legal general and supplemental general fund budget authority for the fiscal year ended June 30, 2024.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain other special purpose funds as noted in the presentation of the appropriate Schedule 2. Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by use of internal spending limits established by the governing body.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONT)

Compliance with Finance-Related Legal and Contractual Obligations
References made herein to the statutes are not intended as interpretations of law, rather are offered for consideration of the Director of Accounts and Reports, Department of Education, and interpretation by the County Attorney and legal representatives of the municipality.

K.S.A. 10-1113 requires that no indebtedness be created for any fund in excess of monies in that fund. The KDHE and ESSER funds contained negative balances at year end. However, these are grant reimbursed funds and therefore, no statutory violation occurred.

Management is not aware of any regulatory violations for the period covered by this audit.

State and Federal Aid Compliance
The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the governmental agency. Any disallowed claim resulting from such audit could become a liability of the General Fund or other applicable fund. However, in the opinion of management, any such disallowed claim would not have a material effect on the financial statements of the District at June 30, 2024.

NOTE 3 - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories that may be used by the District. The statute requires banks eligible to hold the Government'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 or 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 Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the carrying amount of the District's deposits was $4,327,764 and the bank balance was $4,773,208. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $609,038 was covered by FDIC insurance. $1,000,000 by an irrevocable letter of credit with FHLBank, and the remaining $3,164,170 was collateralized by pledged securities held under joint custody receipts issued by banks within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka in the District's name.

NOTE 4 – 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; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Insurance claims have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage from coverage in prior years.

NOTE 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 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 contributions 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 on or after Jan 1, 2015. Effective January 1, 2015, Kansas law establishes member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $418,570 for the year ended June 30, 2024.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $3,911,413. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize 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.

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Compensated Absences

Full-time twelve-month employees annually earn vacation as follows: One through five years of employment: ten days; six through fifteen years: fifteen days; and sixteen or more years: twenty days. Vacation time is non-accumulative and must be used by December 31st of the following year.

Full-time twelve-month employees are granted twelve days of sick leave and all other employees are granted ten days of sick leave on the first day of his/her contract. Up to 60 days may be accumulated. No compensation is provided if the sixty-day accumulation is not used. One-half of the accumulated time over sixty days is bought back by the District at the substitute teacher rate for certified staff and at the daily salary rate for classified employees. The balance over sixty days is forfeited.

A sick leave bank was established in 1989 to provide temporary relief from loss of pay due to severe illness, accident or major surgery. Employees may contribute one day of sick leave to the bank per year for use by an employee who qualifies, has used all of his or her sick leave and is selected by a committee. The maximum number of sick leave days which can be held in the sick leave bank is 350 days.

Employees are granted two days of personal leave per school year for the first seven years of employment with a maximum five days accumulation. Employees who have worked for the District eight years or longer receive three days per year with a maximum six days accumulation. The district recognizes these benefits as paid. No provision has been made for accumulated paid leave in this financial statement.

Death & 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 employer contribution rate is set at 1% for the year ended June 30, 2024.

Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 government makes health care benefits available to eligible formers 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 government under this program.

NOTE 7 - TRANSFERS

Interfund transfers during the fiscal year ended June 30, 2024 consisted of the following:

Transfer From	Transfer To	Amount	Statute
General	Driver's Training	25,000	72-5167
General	Food Service	56,855	72-5167
General	Professional Dev	35,000	72-5167
General	Special Ed	703,851	72-5167
General	Vocational Ed	220,000	72-5167
General	Contingency Res	95,000	72-5167
General	Virtual	10,000	72-5167
General	Textbook	40,000	72-5167
General	Pre-K At Risk	100,000	72-5167
General	At Risk	271,014	72-5167
General	Capital Outlay	110,935	72-5167
Supplemental General	Bilingual	1,868	72-5143
Supplemental General	Special Ed	105,217	72-5143
Supplemental General	At Risk	88,004	72-5143

NOTE 8 - ESSER

The CARES Act included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $55,821 for ESSER I, $223,319 for ESSER II, and $501,896 for ESSER III. As of June 30, 2024 the District spent $55,821 of ESSER I and $223,319 of ESSER II funds, and $501,896 of ESSER III funds.

NOTE 9 - SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date that the financial statement was available to be issued.

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

Unified School District No. 251
North Lyon County

Schedule 1

Schedule of Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024

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)
General Funds						
General	$ 3,753,939	$ (190,297)	$ 57,626	$ 3,621,268	$ 3,621,268	$ 0
Supplemental General	1,245,420	(59,378)	0	1,186,042	1,186,042	0
Special Purpose Funds						
Pre-K At Risk	153,033			153,033	51,278	(101,755)
At Risk	651,222			651,222	386,754	(264,468)
Bilingual	0			0	1,868	1,868
Virtual	35,000			35,000	7,500	(27,500)
Capital Outlay	3,887,704			3,887,704	793,504	(3,094,200)
Driver Training	48,632			48,632	27,839	(20,793)
Food Service	429,628			429,628	299,776	(129,852)
Professional Development	64,045			64,045	23,998	(40,047)
Special Education	1,032,308			1,032,308	786,700	(245,608)
Vocational Education	304,431			304,431	221,414	(83,017)
KPERS Retirement	529,598			529,598	418,570	(111,028)

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-A

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

GENERAL FUND

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Lyon, Osage & Wabaunsee County	$ 3,605	$ 2,446	$ 3,605	$ (1,159)
State Aid	3,063,353	3,052,128	3,060,982	(8,854)
Special Ed Pass Through	510,361	509,068	510,361	(1,293)
Reimbursed & misc income	56,077	57,626	58,448	(822)
Total Receipts	3,633,396	3,621,268	3,633,396	(12,128)
Expenditures				
Instruction	1,044,888	1,038,316	1,194,239	(155,923)
Student Support	144,274	148,469	171,000	(22,531)
Instructional Support	8,904	7,550	10,400	(2,850)
General Administration	433,015	339,295	457,000	(117,705)
School Administration	352,040	371,637	380,900	(9,263)
Central Services	34,905	31,321	49,200	(17,879)
Operations & Maintenance	30,001	2,102	34,200	(32,098)
Other Supplemental Serv/Community Serv	13,338	14,923	15,000	(77)
Operating Transfers	1,572,031	1,667,655	1,442,000	225,655
Adjustment to Comply with Legal Max	0		(190,297)	190,297
Total legal general fund budget	3,633,396	3,621,268	3,563,642	57,626
Adjustment for qualifying budget credits	0	0	57,626	(57,626)
Total Expenditures	3,633,396	3,621,268	$ 3,621,268	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	1	1		
Unencumbered Cash, June 30	$ 1	$ 1		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-B

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Lyon, Osage & Wabaunsee County	$ 1,171,606	$ 1,227,409	$ 89,603	$ 1,137,806
State Aid	0	0	0	0
Transfer from Contingency Reserve	0	0	0	0
Total Receipts	1,171,606	1,227,409	89,603	1,137,806
Expenditures				
Instruction	496,036	540,968	471,870	69,098
General Administration	22,611	20,471	25,050	(4,579)
Operations & Maintenance	202,272	174,404	230,500	(56,096)
Student Transportation	351,969	255,110	418,000	(162,890)
Operating Transfers	116,000	195,089	100,000	95,089
Adjustment to Comply with Legal Max	0	0	(59,378)	59,378
Total legal supplemental general fund budget	1,188,888	1,186,042	1,186,042	0
Adjustment for qualifying budget credits	0	0	0	0
Total Expenditures	1,188,888	1,186,042	$ 1,186,042	$ 0
Receipts Over (Under) Expenditures	(17,282)	41,367		
Unencumbered Cash, July 1	98,539	81,257		
Unencumbered Cash, June 30	$ 81,257	$ 122,624		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-C

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

PRE-K AT RISK

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
Operating Transfers	156,000	100,000	75,000	25,000
Total Receipts	156,000	100,000	75,000	25,000
Expenditures				
Instruction	51,710	19,486	115,033	(95,547)
School Administration	26,258	31,792	38,000	(6,208)
Total Expenditures	77,968	51,278	$ 153,033	$ (101,755)
Receipts Over (Under) Expenditures	78,032	48,722		
Unencumbered Cash, July 1	0	78,032		
Unencumbered Cash, June 30	$ 78,032	$ 126,754		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-D

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

AT RISK

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 27,551	$ 0	$ 27,551
Operating Transfers	391,000	359,018	400,000	(40,982)
Total Receipts	391,000	386,569	400,000	(13,431)
Expenditures				
Instruction	375,161	386,754	651,222	(264,468)
Other	0	0	0	0
Total Expenditures	375,161	386,754	$ 651,222	$ (264,468)
Receipts Over (Under) Expenditures	15,839	(185)		
Unencumbered Cash, July 1	235,383	251,222		
Unencumbered Cash, June 30	$ 251,222	$ 251,037		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-E

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

BILINGUAL

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
Operating Transfers	0	1,868	0	1,868
Total Receipts	0	1,868	0	1,868
Expenditures				
Instruction	0	1,868	0	1,868
Other	0	0	0	0
Total Expenditures	0	1,868	$ 0	$ 1,868
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-F

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

VIRTUAL

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 0	$ 0	$ 0	$ 0
Operating Transfers	10,000	10,000	25,000	(15,000)
Total Receipts	10,000	10,000	25,000	(15,000)
Expenditures				
Instruction	4,835	7,500	35,000	(27,500)
Other	0	0	0	0
Total Expenditures	4,835	7,500	$ 35,000	$ (27,500)
Receipts Over (Under) Expenditures	5,165	2,500		
Unencumbered Cash, July 1	4,835	10,000		
Unencumbered Cash, June 30	$ 10,000	$ 12,500		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-G

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

CAPITAL OUTLAY

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Lyon, Osage & Wabaunsee County	$ 896,877	$ 886,385	$ 856,557	$ 29,828
Other Receipts	103,401	192,502	0	192,502
Operating Transfers	0	110,935	0	110,935
Total Receipts	1,000,278	1,189,822	856,557	333,265
Expenditures				
Capital Outlay	1,145,502	793,504	3,887,704	(3,094,200)
Other	0	0	0	0
Total Expenditures	1,145,502	793,504	$ 3,887,704	$ (3,094,200)
Receipts Over (Under) Expenditures	(145,224)	396,318		
Unencumbered Cash, July 1	2,218,204	2,072,980		
Unencumbered Cash, June 30	$ 2,072,980	$ 2,469,298		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-H

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

CONTINGENCY RESERVE

	Prior Year Actual	Current Year Actual
Receipts:		
Operating Transfers	$ 62,864	$ 95,000
Other Receipts	0	0
Total Receipts	62,864	95,000
Expenditures		
Wages & benefits	0	0
Other	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	62,864	95,000
Unencumbered Cash, July 1	310,613	373,477
Unencumbered Cash, June 30	$ 373,477	$ 468,477

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-I

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

DRIVER TRAINING

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Aid	$ 3,500	$ 3,770	$ 3,240	$ 530
Other Receipts	2,305	3,045	0	3,045
Operating Transfers	22,000	25,000	22,000	3,000
Total Receipts	27,805	31,815	25,240	6,575
Expenditures				
Instruction	26,690	27,222	44,132	(16,910)
Vehicle Operation	2,341	617	4,500	(3,883)
Total Expenditures	29,031	27,839	$ 48,632	$ (20,793)
Receipts Over (Under) Expenditures	(1,226)	3,976		
Unencumbered Cash, July 1	24,618	23,392		
Unencumbered Cash, June 30	$ 23,392	$ 27,368		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-J

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

FOOD SERVICE

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Aid	$ 1,762	$ 1,737	$ 1,880	$ (143)
Federal Aid	162,869	125,518	187,882	(62,364)
Meal Receipts	81,221	96,349	119,480	(23,131)
Other Receipts	0	15,539	0	15,539
Operating Transfers	49,806	56,855	50,000	6,855
Total Receipts	295,658	295,998	359,242	(63,244)
Expenditures				
Food Service	296,029	299,776	429,628	(129,852)
Other	0	0	0	0
Total Expenditures	296,029	299,776	$ 429,628	$ (129,852)
Receipts Over (Under) Expenditures	(371)	(3,778)		
Unencumbered Cash, July 1	70,757	70,386		
Unencumbered Cash, June 30	$ 70,386	$ 66,608		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-K

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

PROFESSIONAL DEVELOPMENT

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 4,236	$ 1,841	$ 5,631	$ (3,790)
Operating Transfers	25,000	35,000	20,000	15,000
Total Receipts	29,236	36,841	25,631	11,210
Expenditures				
Professional Development	29,897	23,998	64,045	(40,047)
Other	0	0	0	0
Total Expenditures	29,897	23,998	$ 64,045	$ (40,047)
Receipts Over (Under) Expenditures	(661)	12,843		
Unencumbered Cash, July 1	39,075	38,414		
Unencumbered Cash, June 30	$ 38,414	$ 51,257		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-L

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

SPECIAL EDUCATION

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 25,116	$ 22,802	$ 0	$ 22,802
ESSER	2,085	19,239	4,282	14,957
Operating Transfers	751,361	809,068	750,000	59,068
Total Receipts	778,562	851,109	754,282	96,827
Expenditures				
Instruction	726,792	737,541	956,782	(219,241)
Transportation	65,602	49,159	75,526	(26,367)
Total Expenditures	792,394	786,700	$ 1,032,308	$ (245,608)
Receipts Over (Under) Expenditures	(13,832)	64,409		
Unencumbered Cash, July 1	273,463	259,631		
Unencumbered Cash, June 30	$ 259,631	$ 324,040		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-M

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

VOCATIONAL EDUCATION

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Receipts	$ 6,561	$ 7,089	$ 0	$ 7,089
Grants	3,309	4,998	9,964	(4,966)
Operating Transfers	200,000	220,000	200,000	20,000
Total Receipts	209,870	232,087	209,964	22,123
Expenditures				
Instruction	186,185	194,237	267,431	(73,194)
Transportation	24,008	27,177	37,000	(9,823)
Total Expenditures	210,193	221,414	$ 304,431	$ (83,017)
Receipts Over (Under) Expenditures	(323)	10,673		
Unencumbered Cash, July 1	94,790	94,467		
Unencumbered Cash, June 30	$ 94,467	$ 105,140		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-N

Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals for the Prior Year Ended June 30, 2023

KPERS RETIREMENT

	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts:				
KPERS Employer Contributions	$ 423,678	$ 418,570	$ 529,598	$ (111,028)
Transfer from General	0	0	0	0
Total Receipts	423,678	418,570	529,598	(111,028)
Expenditures				
KPERS Employee Benefits	423,678	418,570	529,598	(111,028)
Other	0	0	0	0
Total Expenditures	423,678	418,570	$ 529,598	$ (111,028)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-O

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024

	TITLE I	TITLE IIA	ESSER	KDHE
Receipts:				
Federal Aid	$ 63,389	$ 27,922	$ 240,757	$ 428,165
Other	0	0	0	0
Total Receipts	63,389	27,922	240,757	428,165
Expenditures				
Program expenditures	63,389	27,922	235,610	151,118
Other	0	0	0	0
Total Expenditures	63,389	27,922	235,610	151,118
Receipts Over (Under) Expenditures	0	0	5,147	277,047
Unencumbered Cash, July 1	0	0	(60,599)	(328,652)
Unencumbered Cash, June 30	$ 0	$ 0	$ (55,452)	$ (51,605)

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-P

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024

GIFTS AND GRANTS

	Prior Year Actual	Current Year Actual
Receipts:		
Federal Aid	$ 28,433	$ 0
TANF grant	43,938	0
Other Receipts	94,331	109,566
Total Receipts	166,702	109,566
Expenditures		
Student support	104,343	113,501
Other	0	0
Total Expenditures	104,343	113,501
Receipts Over (Under) Expenditures	62,359	(3,935)
Unencumbered Cash, July 1	22,541	84,900
Unencumbered Cash, June 30	$ 84,900	$ 80,965

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-Q

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024

	RURAL & SMALL SCHOOLS	AFTERSCHOOL PROGRAM	TEXTBOOK RENTAL
Receipts:			
Federal Aid	$ 31,976	$ 0	$ 0
Fees & Donations	0	16,101	39,389
Transfers from Other Funds	0	0	40,000
Total Receipts	31,976	16,101	79,389
Expenditures			
Salaries, supplies & services	31,976	11,619	21,719
Total Expenditures	31,976	11,619	21,719
Receipts Over (Under) Expenditures	0	4,482	57,670
Unencumbered Cash, July 1	0	1,412	41,599
Unencumbered Cash, June 30	$ 0	$ 5,894	$ 99,269

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 2-R

Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2024

TRUST FUNDS

	Men's Club	NHHS Sheeley	NHHS Pruitt	NHHS Mundy	TOTAL
Receipts:					
Donations	$ 5,950	$ 0	$ 0	$ 0	$ 5,950
Other Receipts	0	0	0	0	0
Transfers In	0	0	0	0	0
Total Receipts	5,950	0	0	0	5,950
Expenditures					
Scholarships	0	0	0	0	0
Other	0	0	0	0	0
Total Expenditures	0	0	0	0	0
Receipts Over (Under) Expenditu	5,950	0	0	0	5,950
Unencumbered Cash, July 1	0	1	917	730	1,648
Unencumbered Cash, June 30	$ 5,950	$ 1	$ 917	$ 730	$ 7,598

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 3

Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2024

AGENCY FUNDS

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
NHHS:				
Classes	$ 15,766	$ 3,184	$ 5,417	$ 13,533
Art Club	176	0	0	176
FBLA	1,202	924	1,314	812
FCCLA	1,978	5,972	5,816	2,134
FFA	(405)	12,311	11,167	739
Shooting Sports	3,618	4,143	7,238	523
Key Club	476	159	148	487
National Honor Society	3,966	255	849	3,372
Quiz Bowl	866	0	236	630
HOSA	(82)	3,281	3,010	189
Student Council	1,029	2,706	971	2,764
Weight Lifting Club	124	105	100	129
Sales tax	2	3,935	3,937	0
	28,716	36,975	40,203	25,488
NLC:				
8th Grade	0	3,044	2,467	577
FBLA	13	0	0	13
Stuco	442	910	1,025	327
	455	3,954	3,492	917
Flex plan	22,531	12,435	14,242	20,724
Total Agency Funds	$ 51,702	$ 53,364	$ 57,937	$ 47,129

See accompanying auditor's report.

Unified School District No. 251
North Lyon County

Schedule 4

Schedule of Receipts and Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2024

DISTRICT ACTIVITY FUNDS

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts/Athletics						
Northern Heights HS	$ 8,230	$ 41,558	$ 35,811	$ 13,977	$ 0	$ 13,977
NLC	1,976	13,348	12,158	3,166	0	3,166
	10,206	54,906	47,969	17,143	0	17,143
School Projects						
NHHS						
District funds	0	34,582	34,582	0	0	0
Yearbook	15,069	1,789	0	16,858	0	16,858
Concessions	918	9,197	9,390	725	0	725
Other Projects	3,598	19,605	15,307	7,896	0	7,896
Drama/Forensics	1,026	801	964	863	0	863
Library	43	0	0	43	0	43
Music	2,634	25	362	2,297	0	2,297
NLC						
District funds	0	81,750	81,295	455	0	455
Yearbook	2,424	1,020	960	2,484	0	2,484
Concessions	3,108	0	315	2,793	0	2,793
Music	482	0	20	462	0	462
Other Projects	1,512	2,234	3,437	309	0	309
	30,814	151,003	146,632	35,185	0	35,185
Total Activity Funds	$ 41,020	$ 205,909	$ 194,601	$ 52,328	$ 0	$ 52,328

See accompanying auditor's report.