SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2025

Southern Lyon county Unified School District Number 252

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234 South Main
Ottawa, Kansas 66067
(785) 242-3170
(785) 242-9250
www.ag.cpa WEB SITE

Agler & Gaeddert CHARTERED
Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Education
Southern Lyon County Unified School District Number 252
Hartford, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Southern Lyon County Unified School District Number 252 of Hartford, Kansas, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Matters Giving Rise of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Southern Lyon County Unified School District Number 252 as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Southern Lyon County Unified School District Number 252 as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

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 responsibility 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 Southern Lyon County Unified School District Number 252, 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.

Matters Giving Rise for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 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 C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C 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 Southern Lyon County Unified School District Number 252 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 where 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 one resulting from an 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:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Southern Lyon county Unified School District Number 252's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southern Lyon County Unified School District Number 252 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 control-related matters that we identified during the audit.

Other Matters
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, schedule of regulatory basis receipts and expenditures - agency funds, schedule of regulatory basis receipts and expenditures - district activity funds and schedule of regulatory basis receipts and expenditures - endowment (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Prior Year Comparative
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated October 7, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2024 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (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 2024 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 2024 basic

financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
January 12, 2026

Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General	$ 0	$ 0
Supplemental General	154,330	0
Special Revenue Funds		
Preschool Aged - At-Risk	724	0
At Risk (K-12)	0	0
Capital Outlay	2,119,612	24,655
Driver Training	14,589	0
Food Service	176,746	0
Professional Development	100,836	0
Special Education	344,597	0
Career & Postsecondary Education	216,789	0
KPERS Special Retirement Contribution	0	0
Contingency Reserve	309,233	0
Textbook & Student Materials Revolving	212,981	0
District Daycare	349,349	0
Early Childhood Daycare	345,859	0
District Activity Funds	43,356	0
Gifts and Grants	9,659	0
Other Grants	125,009	0
Federal Funds	(76,193)	0
Payroll Fund	0	0
Bond and Interest		
Bond and Interest	1,568,486	0
Total Primary Government	6,015,962	24,655
Related Municipal Entity	480,527	
U.S.D. #252 Southern Lyon County		492,816
Recreation Commission	21,761	0
Total Reporting Entity (Excluding Agency Funds)	$ 6,518,250	$ 517,471

Composition of Ending Cash	
Demand Deposits	
Hartford State Bank, Hartford, Kansas/Petty Cash $750	$ 5,727,599
Citizen State Bank, Olpe, Kansas	195,814
Recreation Commission	51,154
Demand Deposits - Activity Funds	
Hartford State Bank, Hartford, Kansas	48,591
Citizen State Bank, Olpe, Kansas	84,422

The accompanying notes are an integral part of this financial statement

Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
$ 5,133,890	$ 5,133,890	$ 0	$ 236,773	$ 236,773
1,695,761	1,716,575	133,516	157,005	290,521
45,713	45,713	724	0	724
748,132	747,919	213	53,524	53,737
952,915	468,340	2,628,842	80,725	2,709,567
13,350	13,397	14,542	0	14,542
608,036	611,806	172,976	4,096	177,072
92,444	91,982	101,298	0	101,298
834,858	812,137	367,318	0	367,318
336,853	338,670	214,972	31,061	246,033
600,884	600,884	0	0	0
5,000	0	314,233	0	314,233
63,367	95,443	180,905	1,920	182,825
385,688	367,063	367,974	0	367,974
143,095	297,512	191,442	0	191,442
130,677	128,952	45,081	0	45,081
550,766	401,678	158,747	31,526	190,273
260,501	294,284	91,226	2,289	93,515
291,658	215,465	0	41,827	41,827
0	0	0	49,947	49,947
1,129,295	1,005,554	1,692,227	0	1,692,227
14,022,883	13,387,264	6,676,236	690,693	7,366,929
85,163	54,100	52,824	0	52,824
$ 14,108,046	$ 13,441,364	$ 6,729,060	$ 690,693	$ 7,419,753

Composition of Ending Cash - Continued

Certificate of Deposits	
Hartford State Bank, Hartford, Kansas	$ 700,000
Citizen State Bank, Olpe, Kansas	700,000
Total Cash	7,507,580
Agency Funds per Schedule 3	(87,827)
Total Reporting Entity (Excluding Agency Funds)	$ 7,419,753

The accompanying notes are an integral part of this financial statement

NOTES TO FINANCIAL STATEMENT
June 30, 2025

NOTE A. MUNICIPAL REPORTING ENTITY

The Southern Lyon County Unified School District Number 252 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Southern Lyon County Unified School District Number 252 (the municipality) and its related municipal entities which follow.

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District does not have any trust funds.

Agency funds – used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - 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 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 obligations 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 mentioned above.

Southern Lyon County Unified School District Number 252 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. 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 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 10 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 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.

Adjustment to Comply with Legal Max – Unified School District's use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The district's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 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, trusts funds, and the following special purpose funds:

Contingency Reserve
District Daycare
Gifts & Grants
Federal Grant Funds
Textbook & Student Material Revolving
Early Childhood Daycare
Other Grant 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 board.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

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 District or in an adjoining District 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 bank 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, 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.

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 has no investments other than money markets and certificates of deposit.

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%. There were no designated "peak periods" during the year. All bank deposits were legally secured as of June 30, 2025.

On June 30, 2025, the carrying amount of the District's bank deposits was $7,456,426 (which excludes recreation commission) and the bank balance was $7,712,170. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $500,000 was covered by federal depository insurance and $7,212,170 was collateralized with securities held by the pledging financial institution's agents in the District's name.

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 be adequately secured. The District had no such investments at year-end.

On June 30, 2025, the carrying amount of the Recreation Commission's bank deposits was $51,154 and the bank balance was $55,204. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $55,204 was covered by federal depository insurance.

NOTE F. LONG-TERM DEBT

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation Bonds:				
Refunding , Series 2017	3.00-3.75%	08/10/2017	$ 9,250,000	09/01/2031
Refunding , Series 2018	3.00-5.00%	03/01/2018	4,750,000	09/01/2038
Refunding , Series 2021	0.35-2.40%	09/30/2021	4,705,000	09/01/2038

NOTES TO FINANCIAL STATEMENT
June 30, 2025

NOTE F. LONG-TERM DEBT - continued

	Balance July 1, 2024	Additions	Reductions/ Payments	Balance June 30, 2025	Interest Paid
General Obligation Bonds:					
Refunding, Series 2017	$ 3,240,000	$ 0	$ 425,000	$ 2,815,000	$ 88,575
Refunding, Series 2018	3,805,000	0	225,000	3,580,000	122,662
Refunding, Series 2021	4,600,000	0	50,000	4,550,000	92,816
Total Long-Term Debt	$ 11,645,000	$ 0	$ 700,000	$ 10,945,000	$ 304,053

Bond Principal	2026	2027	2028	2029	2030
General Obligation Bonds:					
Refunding, Series 2017	$ 435,000	$ 450,000	$ 460,000	$ 475,000	490,000
Refunding, Series 2018	230,000	235,000	245,000	250,000	255,000
Refunding, Series 2021	50,000	50,000	50,000	50,000	50,000
Total	$ 715,000	$ 735,000	$ 755,000	$ 775,000	795,000

Bond Principal	2031-2035	2036-2037	Total
General Obligation Bonds:			
Refunding, Series 2017	$ 505,000	$ 0	$ 2,815,000
Refunding, Series 2018	1,405,000	960,000	3,580,000
Refunding, Series 2021	2,410,000	1,890,000	4,550,000
Total	$ 4,320,000	$ 2,850,000	$ 10,945,000

Bond Interest	2026	2027	2028	2029	2030
General Obligation Bonds:					
Refunding, Series 2017	$ 75,675	$ 63,525	$ 51,000	$ 36,975	22,500
Refunding, Series 2018	111,287	102,013	94,813	87,388	79,813
Refunding, Series 2021	92,341	91,792	91,166	90,454	89,654
Total	$ 279,303	$ 257,330	$ 236,979	$ 214,817	191,967

Bond Interest	2030-2434	2035-2039	Total
General Obligation Bonds:			
Refunding, Series 2017	$ 7,575	$ 0	$ 257,250
Refunding, Series 2018	238,037	85,969	799,320
Refunding, Series 2021	307,741	116,992	880,140
Total	$ 553,353	$ 202,961	$ 1,936,710

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. On June 30, 2025, the statutory limit for the District was $5,562,892. As of June 30, 2025 the District exceed the statutory limit by $5,382,108. The District has received State approval to exceed the limit.

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	$ 507,515
General	At Risk (K-12)	K.S.A. 72-6478	393,132
General	Contingency	K.S.A. 72-6478	5,000
Supplemental General	Special Education	K.S.A. 72-6430	312,477
Supplemental General	Career & Postsecondary Ed.	K.S.A. 72-6430	320,000
Supplemental General	Preschool Aged - At-Risk	K.S.A. 72-6430	45,713
Supplemental General	At Risk (K-12)	K.S.A. 72-6430	355,000
Supplemental General	Food Service	K.S.A. 72-6430	230,000
Supplemental General	Professional Development	K.S.A. 72-6430	85,000
Supplemental General	Drivers Training	K.S.A. 72-6430	9,000

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Group Health Insurance: As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2025, ten retirees participated in this plan and the District paid $58,395 in premiums for these retirees.

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified 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.

Compensated Absences: The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of $50 per day for certified and $34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled $820 and for vacation leave the amount was $0. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

In the event of retirement under KPERS, sick leave is paid out at $50 per day for certified employees and $34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive $15 per day for certified employees and $10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was $938.

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 administrated 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, 2025.

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Changes in long-term obligations, other than debt, for the year ended June 30, 2025, are as follows:

	Balance July 1, 2024	Net Change	Balance June 30, 2025
Compensated Absences	$ 151,069	$ 16,143	$ 134,926

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

NOTE I. 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 http://www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 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 provision 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 statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bond 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 bonds with 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, while the remaining $871.1 million is applied to KPERS-School unfunded actuarial. In Fiscal year 2022, $600 million was transferred in May/June 2022.

NOTE I. DEFINED BENEFIT PENSION PLAN - continued

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 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 $600,884 for the year ended June 30, 2025.

Net Pension Liability – On June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $5,629,292. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE J. 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 the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations, and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th and distributed to the District by January 20. The second half is due May 10th and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times throughout the year.

Compliance with Kansas Statutes: The Gifts and Grants and Other Grant Funds have grants that have deficit cash and unencumbered cash balance, however these funds have grant funds which will be receieved after year end to cover these deficits. The District is not aware of any other potential statutory violation during the period covered by the audit.

NOTE L. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through October 7, 2025, the date the financial statements were available to be issued. The following subsequent events were identified that require disclosure. Southern Lyon County Unified School District Number 252 approved the commitment extension for the Olpe Fitness Park to December 31, 2024 of $600,000 of capital outlay funds for improvements to District property at Olpe High School contingent upon the receipt of a $1,900,000 donation to the District for the improvement project. If the donation is not received then the commitment of $600,000 will be released.

Regulatory Basis
Supplementary Information

Southern Lyon County Unified School District Number 252

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustment to Comply with Legal Max *
Governmental Type Funds		
General Funds		
General	$ 6,040,032	$ (906,193)
Supplemental General	1,875,000	(159,883)
Special Revenue Funds		
Preschool - Aged At-Risk	120,000	0
At Risk (K-12)	876,447	0
Capital Outlay	3,000,000	0
Driver Training	40,000	0
Food Service	925,000	0
Professional Development	150,000	0
Special Education	1,550,000	0
Career & Postsecondary Education	500,000	0
KPERS Special Retirement Contribution	849,311	0
Debt Service Fund		
Bond and Interest	1,009,054	0
Related Municipal Entity		
Recreation Commission	52,350	6,853

Schedule 1

Adjustment for Qualifying Budget Credits *	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 1,234	$ 5,135,073	$ 5,133,890	$ (1,183)
2,469	1,717,586	1,716,575	(1,011)
0	120,000	45,713	(74,287)
0	876,447	747,919	(128,528)
0	3,000,000	468,340	(2,531,660)
0	40,000	13,397	(26,603)
0	925,000	611,806	(313,194)
0	150,000	91,982	(58,018)
0	1,550,000	812,137	(737,863)
0	500,000	338,670	(161,330)
0	849,311	600,884	(248,427)
0	1,009,054	1,005,554	(3,500)
0	59,203	54,100	(5,103)

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
Cash Receipts				
State Sources				
General State Aid	$ 4,400,703	$ 4,625,141	$ 5,209,818	$ (584,677)
Mineral Production Tax	1,010	1,183	14	1,169
Special Education Aid	559,453	507,515	830,200	(322,685)
Reimbursement	3,356	51	0	51
Total Cash Receipts	4,964,522	5,133,890	$ 6,040,032	$ (906,142)
Expenditures				
Instruction				
Salaries				
Certified	1,266,564	1,778,425	$ 1,600,000	$ 178,425
Employee Benefits				
Insurance	288,540	103,881	310,000	(206,119)
Social Security	100,195	15,538	160,644	(145,106)
Other	46,546	20,067	50,000	(29,933)
Purchased Professional and Technical Services	61,997	46,101	65,000	(18,899)
Purchased Property Services	0	0	30,246	(30,246)
Supplies				
General Supplemental	78,422	100,111	100,000	111
Supplies (Technology Related)	6,200	52,567	10,000	42,567
Miscellaneous	15,331	0	0	0
Property (Equipment & Furnishings)	26,692	56,530	1,000	55,530
Other	5,385	7,135	5,000	2,135
Student Support Services				
Salaries				
Certified	68,195	146,229	75,000	71,229
Non-Certified	129,627	157,046	145,000	12,046
Employee Benefits				
Insurance	23,445	4,336	25,000	(20,664)
Social Security	14,396	5,465	17,000	(11,535)
Other	5,934	4,995	7,000	(2,005)
Other Purchased Services	3,075	4,126	6,500	(2,374)
Supplies	14,130	4,432	12,000	(7,568)
Other	3,184	3,895	0	3,895
Instructional Support Staff				
Supplies	2,994	3,728	3,200	528
General Administration				
Salaries				
Certified	114,678	146,292	130,000	16,292
Non-Certified	27,044	8,010	30,000	(21,990)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Expenditures - Continued				
General Administration - continued				
Employee Benefits				
Insurance	$ 19,875	$ 5,212	$ 25,000	$ (19,788)
Social Security	10,482	2,774	15,000	(12,226)
Other	116	137	10,000	(9,863)
Purchased Professional and Technical Services	16,529	19,215	20,000	(785)
Purchased Property Services	2,808	275	3,000	(2,725)
Other Purchased Services				
Communications	10,562	11,354	12,000	(646)
Supplies	49,021	39,208	55,000	(15,792)
Other	2,500	450	5,000	(4,550)
School Administration				
Salaries				
Certified	181,682	221,342	200,000	21,342
Non-Certified	60,347	75,086	65,000	10,086
Employee Benefits				
Insurance	15,747	2,979	18,000	(15,021)
Social Security	18,574	4,693	20,000	(15,307)
Other	190	204	200	4
Other Purchased Services				
Communications	30,614	39,821	30,000	9,821
Supplies	1,088	2,944	1,500	1,444
Other	(1,119)	1,336	1,200	136
Central Services				
Salaries				
Non-Certified	65,224	129,738	75,000	54,738
Employee Benefits				
Insurance	6,297	1,911	8,000	(6,089)
Social Security	4,662	1,534	5,500	(3,966)
Other	70	46	50	(4)
Operations and Maintenance				
Salaries				
Non-Certified	289,096	304,476	300,000	4,476
Employee Benefits				
Insurance	38,295	7,784	40,000	(32,216)
Social Security	19,872	5,108	21,000	(15,892)
Other	188	237	250	(13)
Purchased Property Services				
Water/Sewer	53,295	58,184	55,000	3,184
Repairs and Maintenance	6,557	3,077	12,000	(8,923)
Other Purchased Services				
Insurance	102,887	133,828	115,000	18,828

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures - Continued				
Operations and Maintenance - Continued				
Supplies				
General Supplies	$ 673	$ 778	$ 1,000	$ (222)
Energy				
Heating	48,543	29,071	95,000	(65,929)
Electricity	148,778	138,888	175,000	(36,112)
Motor Fuel	3,564	5,616	4,500	1,116
Other Energy	22,295	17,872	30,000	(12,128)
Miscellaneous Supplies	883	2,511	6,000	(3,489)
Property	6,029	0	1,600	(1,600)
Student Transportation Services				
Salaries				
Non-Certified	12,600	2,200	15,000	(12,800)
Employee Benefits				
Social Security	286	0	300	(300)
Other	2	2	3	(1)
Vehicle Operating Services				
Salaries				
Non-Certified	121,513	171,213	130,000	41,213
Employee Benefits				
Insurance	19,050	2,128	22,000	(19,872)
Social Security	10,609	1,364	12,000	(10,636)
Other	107	137	125	12
Insurance	8,142	10,168	9,000	1,168
Motor Fuel	38,507	20,904	35,000	(14,096)
Other	64,130	83,529	70,000	13,529
Operating Transfers				
Special Education	625,921	507,515	830,214	(322,699)
Contingency Reserve	0	5,000	0	5,000
Preschool Aged - At-Risk	0	0	40,000	(40,000)
At Risk (K-12)	525,000	393,132	668,000	(274,868)
Adjustment to Comply with Legal Max	0	0	(906,193)	906,193
Legal Fund Budget and Expenditures	4,964,665	5,133,890	5,133,839	51
Adjustment for Qualifying Budget Credits	0	0	1,234	(1,234)
Total Expenditures	4,964,665	5,133,890	$ 5,135,073	$ (1,183)
Receipts Over (Under) Expenditures	(143)	0		
Unencumbered Cash, July 1	143	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
Cash Receipts	**2024 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Ad Valorem Tax	$ 890,111	$ 916,967	$ 890,712	$ 26,255
Delinquent Tax	16,918	10,238	4,606	5,632
County Sources				
Motor Vehicle Tax	79,466	85,441	82,608	2,833
Recreational Vehicle Tax	1,915	2,029	1,992	37
Commercial Vehicle Tax	2,541	2,003	2,523	(520)
In Lieu of Taxes	2,678	2,469	0	2,469
State Sources				
Supplemental State Aid	622,919	676,614	739,688	(63,074)
Total Cash Receipts	1,616,548	1,695,761	$ 1,722,129	$ (26,368)
Expenditures				
Instruction				
Salaries				
Certified	$ 60,669	$ 122,346	$ 213,112	$ (90,766)
Purchased Professional and Technical Services	64,530	3,600	80,000	(76,400)
Supplies				
Teaching Supplies	12,664	3,265	15,000	(11,735)
Supplies (Technology Related)	28,815	43,058	45,000	(1,942)
Property	6,225	1,213	6,683	(5,470)
Operations & Maintenance				
Purchased Property Services				
Repairs and Maintenance	212,856	25,555	250,000	(224,445)
Supplies				
General Supplies	154,706	130,662	190,000	(59,338)
Energy				
Heating	0	29,686	0	29,686
Operating Transfers				
Driver Training	15,000	9,000	15,000	(6,000)
Food Service	150,000	230,000	165,000	65,000
Professional Development	30,000	85,000	40,000	45,000
Special Education	350,000	312,477	368,917	(56,440)
Career & Postsecondary Education	369,421	320,000	215,000	105,000
Preschool Aged - At-Risk	15,000	45,713	77,600	(31,887)
At Risk (K-12)	187,255	355,000	193,688	161,312
Adjustment to Comply with Legal Max	0	0	(159,883)	159,883
Legal Fund Budget and Expenditures	1,657,141	1,716,575	1,715,117	1,458
Adjustment for Qualifying Budget Credits	0	0	2,469	(2,469)
Total Expenditures	1,657,141	1,716,575	$ 1,717,586	$ (1,011)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
Cash Receipts	**2024 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Receipts Over (Under) Expenditures	$ (40,593)	$ (20,814)		
Unencumbered Cash, July 1	190,965	154,330		
Cancelled PO's	3,958	0		
Unencumbered Cash, June 30	$ 154,330	$ 133,516		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2c

SPECIAL PURPOSE FUNDS
PRESCHOOL AGED - AT-RISK

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Miscellaneous	$ 0	$ 0	$ 1,676	$ (1,676)
Transfer from General	15,000	45,713	40,000	5,713
Transfer from Supplemental General	0	0	77,600	(77,600)
Total Cash Receipts	15,000	45,713	$ 119,276	$ (73,563)
Expenditures				
Instruction				
Salaries				
Certified	60,000	45,713	$ 92,200	$ (46,487)
Employee Benefits				
Insurance	0	0	1,855	(1,855)
Social Security	0	0	1,431	(1,431)
Other	0	0	527	(527)
Supplies				
General Supplemental (Teaching)	433	0	23,987	(23,987)
Total Expenditures	60,433	45,713	$ 120,000	$ (74,287)
Receipts Over (Under) Expenditures	(45,433)	0		
Unencumbered Cash, July 1	46,157	724		
Unencumbered Cash, June 30	$ 724	$ 724		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2d

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Cash Receipts				
Other				
Miscellaneous	$ 0	$ 0	$ 14,759	$ (14,759)
Transfer from Supplemental General	187,255	355,000	668,000	(313,000)
Transfer from General	525,000	393,132	193,688	199,444
Total Cash Receipts	712,255	748,132	$ 876,447	$ (128,315)
Expenditures				
Instruction				
Salaries				
Certified	514,269	608,694	$ 632,790	$ (24,096)
Employee Benefits				
Insurance	56,257	1,170	69,811	(68,641)
Social Security	42,987	5,207	42,981	(37,774)
Other	434	412	477	(65)
Purchased Professional and	652	11,000	899	10,101
Supplies				
General Supplemental (Teaching)	26,491	7,103	25,757	(18,654)
Supplies (Technology Related)	5,010	6,434	15,489	(9,055)
Student Support Services				
Salaries				
Non-Certified	47,472	105,435	59,871	45,564
Employee Benefits				
Insurance	15,784	1,887	24,887	(23,000)
Social Security	2,873	531	3,451	(2,920)
Other	26	46	34	12
Total Expenditures	712,255	747,919	$ 876,447	$ (128,528)
Receipts Over (Under) Expenditures	0	213		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 213		

Southern Lyon County Unified School District Number 252

Schedule 2e

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
Cash Receipts	**2024**			**Variance Over**
Local Sources	**Actual**	**Actual**	**Budget**	**(Under)**
Ad Valorem Tax	$ 381,459	$ 388,981	$ 384,837	$ 4,144
Delinquent Tax	6,827	4,225	1,979	2,246
Interest on Idle Funds	184,003	286,183	264,589	21,594
Other	30,738	101,644	51,302	50,342
County Sources				
Motor Vehicle Tax	32,248	33,985	32,786	1,199
Recreational Vehicle Tax	779	807	791	16
Commercial Vehicle Tax	980	857	1,001	(144)
In Lieu of Taxes	1,023	1,061	0	1,061
State Sources				
Capital Outlay State Aid	117,625	135,172	141,644	(6,472)
Total Cash Receipts	755,682	952,915	$ 878,929	$ 73,986
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	0	$ 46,000	$ (46,000)
Supplies - Technology Software	0	14,153	160,000	(145,847)
Property	0	0	65,000	(65,000)
Student Support Services				
Supplies - Technology Software	0	0	160,000	(160,000)
Property	136,494	0	102,000	(102,000)
General Administration				
Supplies - Technology Software	0	0	48,000	(48,000)
Property	0	0	25,000	(25,000)
School Administration				
Property	0	0	25,000	(25,000)
Central Services				
Property	0	0	5,000	(5,000)
Operations and Maintenance				
Salaries- Non-Certified	0	0	200,000	(200,000)
Transportation				
Property	51,907	0	300,000	(300,000)
Vehicle Services and Maintenance Services				
Purchased Professional and Technical Services	0	0	40,000	(40,000)
Supplies - Technology Software	0	0	25,000	(25,000)
Facilities Acquisition and Construction Services				
Architect Services	0	0	125,000	(125,000)
Site and Land Improvement	0	0	174,000	(174,000)
Building Improvement				
Outside Contractors	5,225	454,187	1,500,000	(1,045,813)
Total Expenditures	193,626	468,340	$ 3,000,000	$ (2,531,660)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2e

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Receipts Over (Under) Expenditures	$ 562,056	$ 484,575		
Unencumbered Cash, July 1	1,549,730	2,119,612		
Cancelled PO's	7,826	24,655		
Unencumbered Cash, June 30	$ 2,119,612	$ 2,628,842		

Southern Lyon County Unified School District Number 252

Schedule 2f

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 0	$ 0	$ 4,335	$ (4,335)
State Sources				
State Safety Aid	3,915	4,350	6,075	(1,725)
Other				
Transfer from Supplemental General	15,000	9,000	15,000	(6,000)
Total Cash Receipts	18,915	13,350	$ 25,410	$ (12,060)
Expenditures				
Instruction				
Salaries				
Certified	7,917	10,755	$ 24,650	$ (13,895)
Employee Benefits				
Insurance	0	1	0	1
Social Security	578	61	720	(659)
Purchased Professional and Technical Services	0	0	4,000	(4,000)
Supplies				
General Supplemental	6,290	76	9,850	(9,774)
Equipment	0	769	0	769
Other	673	1,735	780	955
Total Expenditures	15,458	13,397	$ 40,000	$ (26,603)
Receipts Over (Under) Expenditures	3,457	(47)		
Unencumbered Cash, July 1	11,132	14,589		
Unencumbered Cash, June 30	$ 14,589	$ 14,542		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2g

SPECIAL PURPOSE FUNDS
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024			Variance Over
Cash Receipts	**Actual**	**Actual**	**Budget**	**(Under)**
Local Sources				
Food Service				
Student Sales - Lunch	$ 170,777	$ 174,729	$ 137,544	$ 37,185
Student Sales - Breakfast	0	0	31,109	(31,109)
Student Sales - Special Milk	25	0	0	0
Student Sales - Snacks	25	0	27,542	(27,542)
Adult and Student - Non-Reimbursable Sales	7,094	4,323	24,240	(19,917)
Miscellaneous Sales	102,223	220	1,107	(887)
Interest	131	89	70,000	(69,911)
State Sources				
School Food Assistance	2,697	2,621	3,040	(419)
Federal Sources				
Child Nutrition Programs	229,062	196,054	292,115	(96,061)
Other				
Transfer from General	0	0	0	0
Transfer from Supplemental General	150,000	230,000	165,000	65,000
Total Cash Receipts	662,034	608,036	$ 751,697	$ (143,661)
Expenditures				
Food Service Operation				
Salaries				
Non-Certified	150,670	193,071	$ 190,000	$ 3,071
Employee Benefits				
Insurance	21,384	3,055	20,000	(16,945)
Social Security	10,816	2,195	12,000	(9,805)
Other	100	149	200	(51)
Other Purchased Services	2,186	9,081	40,000	(30,919)
Supplies				
Food and Milk	368,219	375,239	470,000	(94,761)
Miscellaneous Supplies	6,297	13,026	2,000	11,026
Property	25,266	15,849	190,000	(174,151)
Other	1,391	141	800	(659)
Total Expenditures	586,329	611,806	$ 925,000	$ (313,194)
Receipts Over (Under) Expenditures	75,705	(3,770)		
Unencumbered Cash, July 1	101,041	176,746		
Unencumbered Cash, June 30	$ 176,746	$ 172,976		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2h

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 0	$ 791	$ 164	$ 627
State Sources				
State Aid	6,020	6,653	9,000	(2,347)
Other				
Transfer from Supplemental General	30,000	85,000	40,000	45,000
	36,020	$ 92,444	$ 49,164	$ 43,280
Expenditures				
Instructional Support Staff				
Professional Dev Salary	0	0	$ 43,000	$ (43,000)
Purchased Professional and Technical Services	9,654	61,560	23,000	38,560
Other Purchased Services	14,147	11,666	54,000	(42,334)
Misc. Supplies	17,901	18,756	30,000	(11,244)
Total Expenditures	41,702	91,982	$ 150,000	$ (58,018)
Receipts Over (Under) Expenditures	(5,682)	462		
Unencumbered Cash, July 1	106,518	100,836		
Unencumbered Cash, June 30	$ 100,836	$ 101,298		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 19,874	$ 14,866	$ 6,271	$ 8,595
Other				
Transfer from General	625,921	507,515	830,214	(322,699)
Transfer from Supplemental General	350,000	312,477	368,917	(56,440)
Total Cash Receipts	995,795	834,858	$ 1,205,402	$ (370,544)
Expenditures				
Instruction				
Salaries				
Non-Certified	97	21	$ 0	$ 21
Other Purchased Services				
Payment to Special Education Coop				
Assessments	349,456	346,934	500,000	(153,066)
Flow Through	559,453	435,234	850,000	(414,766)
Supplies				
Supplies - Technology Related	0	0	6,000	(6,000)
Student Support Services				
Salaries				
Certified	25,111	1,257	95,000	(93,743)
Employee Benefits				
Social Security	1,866	96	5,000	(4,904)
Other	18	9	30	(21)
Supplies	66	300	0	300
Special Area Admin Services				
Salaries				
Non-Certified	10,839	8,387	25,000	(16,613)
Employee Benefits				
Social Security	820	221	1,000	(779)
Insurance	1,554	132	2,000	(1,868)
Unemployment	8	7	12	(5)
Vehicle Operating Services				
Salaries				
Non-Certified	19,762	4,000	25,000	(21,000)
Employee Benefits				
Insurance	6,535	0	7,000	(7,000)
Social Security	1,398	0	1,500	(1,500)
Other	18	2	20	(18)
Mileage in Lieu of Transportation	0	0	7,000	(7,000)

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
Expenditures - Continued				
Vehicle Operating Services				
Insurance	$ 8,142	$ 10,617	$ 11,000	$ (383)
Other Purchased Services	1,682	0	0	0
Supplies				
Motor Fuel	5,115	4,920	8,300	(3,380)
Equipment	0	0	1,638	(1,638)
Other	0	0	4,500	(4,500)
Vehicle Services & Maintenance				
Other	2,189	0	0	0
Total Expenditures	994,129	812,137	$ 1,550,000	$ (737,863)
Receipts Over (Under) Expenditures	1,666	22,721		
Unencumbered Cash, July 1	342,931	344,597		
Unencumbered Cash, June 30	$ 344,597	$ 367,318		

Southern Lyon County Unified School District Number 252

Schedule 2j

SPECIAL PURPOSE FUNDS
CAREER AND POST SECONDARY EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
Cash Receipts	**2024 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Miscellaneous	$ 11,693	$ 0	$ 28,811	$ (28,811)
State Sources				
CTE Transportation Aid	5,948	16,853	31,900	(15,047)
Federal Sources				
Carl Perkins	4,320	0	7,500	(7,500)
Other				
Transfer from Supplemental General	369,421	320,000	215,000	105,000
Total Cash Receipts	391,382	336,853	$ 283,211	$ 53,642
Expenditures				
Instruction				
Salaries				
Certified	243,509	308,807	$ 375,000	$ (66,193)
Employee Benefits				
Insurance	15,927	4,127	35,000	(30,873)
Social Security	17,153	3,404	25,000	(21,596)
Other	160	174	200	(26)
Purchased Professional and Technical Services	0	0	1,000	(1,000)
Purchased Property Services				
Other	725	825	0	825
Supplies				
General Supplemental (Teaching)	0	0	21,000	(21,000)
Supplies (Technology Related)	3,969	2,764	0	2,764
Property	4,961	0	25,000	(25,000)
Student Transportation				
Salaries				
Non-Certified	10,000	14,052	17,800	(3,748)
Motor Fuel	0	4,517	0	4,517
Total Expenditures	296,404	338,670	$ 500,000	$ (161,330)
Receipts Over (Under) Expenditures	94,978	(1,817)		
Unencumbered Cash, July 1	121,811	216,789		
Unencumbered Cash, June 30	$ 216,789	$ 214,972		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2k

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 653,316	$ 600,884	$ 849,311	$ (248,427)
Expenditures				
Instruction				
Employee Benefits	484,604	417,759	$ 577,531	$ (159,772)
Student Support				
Employee Benefits	32,171	39,889	59,452	(19,563)
Instructional Support				
Employee Benefits	0	0	5	(5)
General Administration				
Employee Benefits	21,850	22,414	30,000	(7,586)
School Administration				
Employee Benefits	30,942	28,171	36,323	(8,152)
Central Services				
Employee Benefits	7,856	6,410	9,000	(2,590)
Operations and Maintenance				
Employee Benefits	35,792	44,964	75,000	(30,036)
Student Transportation Services				
Employee Benefits	21,481	18,913	27,000	(8,087)
Food Service				
Employee Benefits	18,620	22,364	35,000	(12,636)
Total Expenditures	653,316	600,884	$ 849,311	$ (248,427)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2l

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Other		
Transfer from General	$ 0	$ 5,000
Expenditures		
Instruction	0	0
Receipts Over (Under) Expenditures	0	5,000
Unencumbered Cash, July 1	309,233	309,233
Unencumbered Cash, June 30	$ 309,233	$ 314,233

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2m

SPECIAL PURPOSE FUNDS
TEXTBOOK & STUDENT MATERIAL REVOLVING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Local Sources		
Book Rental Fees	$ 40,502	$ 43,835
Miscellaneous	19,835	19,532
Total Cash Receipts	60,337	63,367
Expenditures		
Instruction		
Supplies		
Textbook Purchases	0	53,210
Tech Supplies	51,301	19,565
Other Material/Supplies	30,302	22,668
Total Expenditures	81,603	95,443
Receipts Over (Under) Expenditures	(21,266)	(32,076)
Unencumbered Cash, July 1	234,247	212,981
Unencumbered Cash, June 30	$ 212,981	$ 180,905

Southern Lyon County Unified School District Number 252

Schedule 2n

SPECIAL PURPOSE FUNDS
DISTRICT DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Local Sources		
Daycare	$ 450,722	$ 385,688
Total Cash Receipts	450,722	385,688
Expenditures		
Instruction		
Salaries		
Certified	21,983	24,534
Non-Certified	309,584	282,166
Employee Benefits		
Insurance	108,168	20,220
Social Security	47,925	12,411
Other Employee Benefits	410	703
Purchased Professional & Technical Services	0	1,413
Property Purchases	61,743	25,262
Other	2,929	354
Total Expenditures	552,742	367,063
Receipts Over (Under) Expenditures	(102,020)	18,625
Unencumbered Cash, July 1	451,369	349,349
Unencumbered Cash, June 30	$ 349,349	$ 367,974

Southern Lyon County Unified School District Number 252

Schedule 2o

SPECIAL PURPOSE FUNDS
EARLY CHILDHOOD DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Local Sources		
Contributions & Donation	$ 0	$ 96,816
Grants	429,918	46,279
Federal Sources		
Federal Grants	101,109	0
Total Cash Receipts	531,027	143,095
Expenditures		
Instruction		
Salaries		
Certified Salaries	303,067	50,195
Non-Certified	19,410	28,979
Employee Benefits		
Insurance	1,449	0
Social Security	1,161	14
Other Employee Benefits	31,467	5
Supplemental - Teaching	0	175,000
Purchased Professional Services	3,000	0
Supplies	0	29,319
Property	58,990	0
Family resource	0	14,000
Total expenditures	418,544	297,512
Receipts Over (Under) Expenditures	112,483	(154,417)
Unencumbered Cash (Deficit), July 1	233,376	345,859
Unencumbered Cash, June 30	$ 345,859	$ 191,442

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2p

GIFTS & GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

Cash Receipts	Pilot Pre-K	Sadie Jones	Waste Tire	Trussler	Stem Snap	J Stice KMEA CODA	NRE ECF
Local Sources							
Grants/Donations	$ 338,000	$ 3,000	$ 5,440	$ 17,500	$ 1,100	$ 300	$ 900
Total cash receipts	338,000	3,000	5,440	17,500	1,100	300	900
Expenditures							
Instruction							
Salaries	333,352	0	0	0	0	0	0
Employee Benefits	4,648	0	0	0	0	0	0
Purchased Profewssional & Tech Services	0	3,000	0	0	0	0	0
Supplies	0	0	10,880	10,000	0	300	1,443
Property	0	0	0	0	0	0	0
Student Support Services							
Supplies	0	0	0	0	1,100	0	0
Architect & Engineering Services	0	0	0	0	0	0	0
Total Expenditures	338,000	0	10,880	10,000	1,100	300	1,443
Receipts Over (Under) Expenditures	0	3,000	(5,440)	7,500	0	0	(543)
Unencumbered Cash, July 1	0	0	0	0	0	0	0
Unencumbered Cash, June 30	$ 0	$ 3,000	$ (5,440)	$ 7,500	$ 0	$ 0	$ (543)

See Independent Auditor's Report

Southern Lyon County Unified School District Number 252

Schedule 2p

GIFTS & GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	Windle Mental Health	Windle BCBS Playground	Olpe Fitness Park	Other	Totals June 30, 2025	Totals June 30, 2024
Cash Receipts						
Local Sources						
Other	$ 2,000	$ 2,000	180,506	$ 20	$ 550,766	$ 0
Total cash receipts	2,000	2,000	180,506	20	550,766	0
Expenditures						
Instruction						
Salaries	0	0	0	0	333,352	0
Employee Benefits	0	0	0	0	4,648	0
Purchased Profewssional & Tech Services					3,000	0
Supplies	0	0	0	6,735	29,358	0
Property	0	0	0	0	0	0
Student Support Services						
Supplies	0	0	0	0	1,100	0
Architect & Engineering Services	0	0	30,220	0	30,220	0
Total Expenditures	0	0	30,220	6,735	401,678	0
Receipts Over (Under) Expenditures	2,000	2,000	150,286	(6,715)	149,088	0
Unencumbered Cash, July 1	0	0	0	9,659	9,659	0
Unencumbered Cash, June 30	$ 2,000	$ 2,000	150,286	$ 2,944	$ 158,747	$ 0

See Independent Auditor's Report

Southern Lyon County Unified School District Number 252

Schedule 2q

OTHER GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025

Cash Receipts	ECF Fundraising	Waste Tire Grant	Topeka Community Foundation	Kansas Book Festival	Patterson Family Grant	Safe & Secure Schools	Other
Local Sources							
Grants/Donations	$ 11,458	$ 9,400	$ 500	$ 10,396	$ 175,000	$ 7,703	$ 46,044
Total cash receipts	11,458	9,400	500	10,396	175,000	7,703	46,044
Expenditures							
Instruction							
Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Supplies	21,427	18,800	0	0	179,366	7,703	
Property	0	0	0	0	0	0	0
Student Support Services							
Supplies	0	0	0	0	0	0	0
Instructional Support							
Supplies	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Expenditures	21,427	18,800	0	0	179,366	7,703	0
Receipts Over (Under) Expenditures	(9,969)	(9,400)	500	10,396	(4,366)	0	46,044
Unencumbered Cash, July 1	4,453	0	0	0	0	0	0
Unencumbered Cash, June 30	$ (5,516)	$ (9,400)	$ 500	$ 10,396	$ (4,366)	$ 0	$ 46,044

See Independent Auditor's Report

Southern Lyon County Unified School District Number 252

Schedule 2q

OTHER GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025

Cash Receipts	AED Signage	Nunley Hopkins	Childcare Aware	Sauder Grant	Kindergarten Readiness	Lean & Lead Early Literature	St Patrick's Day Committee
Local Sources							
Other	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Total cash receipts	0	0	0	0	0	0	0
Expenditures							
Instruction							
Salaries	0	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0	0
Supplies	402	4,183	8,499	388	27	668	2,079
Property	0	0	0	0	0	0	0
Student Support Services							
Supplies	0	0	0	0	0	0	0
Instructional Support							
Supplies	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total Expenditures	402	4,183	8,499	388	27	668	2,079
Receipts Over (Under) Expenditures	(402)	(4,183)	(8,499)	(388)	(27)	(668)	(2,079)
Unencumbered Cash, July 1	474	0	0	0	0	0	0
Unencumbered Cash, June 30	$ 72	$ (4,183)	$ (8,499)	$ (388)	$ (27)	$ (668)	$ (2,079)

Southern Lyon County Unified School District Number 252

Schedule 2q

OTHER GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025

	Small Rural Grant	BCBS Staff Wellness	Technology for Families	Totals June 30, 2025
Cash Receipts				
Local Sources				
Other	$ 0	$ 0	$ 0	$ 260,501
Total cash receipts	0	0	0	260,501
Expenditures				
Instruction				
Salaries	0	0	0	0
Employee Benefits	0	0	0	0
Supplies	0	0	0	243,542
Property	46,044	0	0	46,044
Student Support Services				
Supplies	0	0	3,385	3,385
Instructional Support				
Supplies	0	1,313	0	1,313
Other	0	0	0	0
Total Expenditures	46,044	1,313	3,385	294,284
Receipts Over (Under) Expenditures	(46,044)	(1,313)	(3,385)	(33,783)
Unencumbered Cash, July 1	120,082	0	0	125,009
Unencumbered Cash, June 30	$ 74,038	$ (1,313)	$ (3,385)	$ 91,226

See Independent Auditor's Report

Southern Lyon County Unified School District Number 252

Schedule 2r

FEDERAL GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual for the Prior Year Ended June 30, 2024)

	KDHE Grant	Title IV	Title I	Title II
Cash Receipts				
Federal Sources				
Federal Grants	$ 186,930	$ 13,344	$ 76,206	$ 15,178
Total cash receipts	186,930	13,344	76,206	15,178
Expenditures				
Instruction				
Salaries	89,951	13,344	74,474	15,178
Insurance	2,730	0	117	0
Social Security	1,433	0	1,615	0
Other	127	0	0	0
Supplies	16,496	0	0	0
Purchased Professional & Tech Services	0	0	0	0
Property	0	0	0	0
Total Expenditures	110,737	13,344	76,206	15,178
Receipts Over (Under) Expenditures	76,193	0	0	0
Unencumbered Cash, July 1	(76,193)	0	0	0
Unencumbered Cash, June 30	$ 0	$ 0	$ 0	$ 0

Schedule 2r

	Totals June 30, 2025	Totals June 30, 2024
Cash Receipts		
Federal Sources		
Federal Aid	$ 291,658	$ 1,940,322
Total cash receipts	291,658	1,940,322
Expenditures		
Instruction		
Salaries	192,947	608,044
Insurance	2,847	138
Social Security	3,048	47,207
Other	127	23,909
Supplies	16,496	17,286
Purchased Professional & Tech Services	0	101,791
Property	0	60,000
Total Expenditures	215,465	858,375
Receipts Over (Under) Expenditures	76,193	1,081,947
Unencumbered Cash, July 1	(76,193)	(1,158,140)
Unencumbered Cash, June 30	$ 0	$ (76,193)

Southern Lyon County Unified School District Number 252

Schedule 2s

BOND & INTEREST FUND
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 1,013,612	$ 1,023,302	$ 1,012,897	$ 10,405
Delinquent Tax	17,801	10,999	5,265	5,734
County Sources				
Motor Vehicle Tax	82,450	87,827	83,826	4,001
Recreational Vehicle Tax	1,995	2,068	2,021	47
Commercial Vehicle Tax	2,463	2,276	2,561	(285)
In Lieu of Taxes	2,563	2,823	0	2,823
Total cash receipts	1,120,884	1,129,295	$ 1,106,570	$ 22,725
Debt Service				
Interest	328,029	304,054	$ 304,054	$ 0
Commission & Postage	1,500	1,500	5,000	(3,500)
Principal	680,000	700,000	700,000	0
Total Expenditures	1,009,529	1,005,554	$ 1,009,054	$ (3,500)
Receipts Over (Under) Expenditures	111,355	123,741		
Unencumbered Cash, July 1	1,457,131	1,568,486		
Unencumbered Cash, June 30	$ 1,568,486	$ 1,692,227		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2025

Student Organization Accounts Hartford High School	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Class of 2022	$ 1,522	$ 0	$ 0	$ 1,522
Class of 2024	973	0	973	0
Class of 2025	3,367	0	2,311	1,056
Class of 2026	3,029	6,083	6,362	2,750
Class of 2027	0	7,179	3,853	3,326
Class of 2028	0	162	0	162
Class of 2029	218	0	218	0
Class of 2030	3,778	0	3,778	0
HS Cheerleaders	645	1,127	1,495	277
JH Cheerleaders	457	0	0	457
Forensics	408	0	158	250
FBLA	3,750	6,035	7,865	1,920
FCCLA	60	0	0	60
Journalism	960	25	0	985
Julie's kids	4,515	4,516	2,578	6,453
HS Boys Basketball	1,181	2,591	3,150	622
HS Girls Basketball	736	4,915	3,641	2,010
HS Football	2,374	9,717	10,755	1,336
HS Softball	1,018	0	1,018	0
HS Volleyball	1,019	1,997	2,345	671
HS Golf	686	880	1,417	149
HS Volleyball Scholarship	730	328	0	1,058
JH Volleyball	772	0	201	571
JH Girls Basketball	11	0	0	11
JH Boys Basketball	115	1	0	116
HS Football	0	3,248	1,912	1,336
English Class Memorial	0	435	435	0
National Honor Society	469	620	622	467
Applied Business	319	0	0	319
Student Council	2,836	7,538	9,403	971
Subtotal Hartford High School	35,948	57,397	64,490	28,855
Olpe High School				
Class of 2025	3,724	0	3,724	0
Class of 2026	4,452	6,352	6,021	4,783
Class of 2027	2,276	4,963	584	6,655
Class of 2028	0	1,693	104	1,589
OHS Petty Cash	0	306	690	(384)
Photography	0	8,346	5,223	3,123
Band	49	3,585	2,089	1,545
Cheerleaders	1,501	5,825	5,683	1,643
Drama	458	932	385	1,005
FCCLA	546	0	81	465
FBLA	612	1,145	1,115	642
FCA	893	0	259	634
FFA	9,306	37,903	34,733	12,476
Forensics	842	0	0	842
Key Club	1,445	10,509	10,559	1,395

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Olpe High School -Continued				
Power Lifting	$ 1,049	$ 0	$ 0	$ 1,049
OHS Donations	5,557	31,205	30,534	6,228
Music Trips	1,761	7,235	6,431	2,565
Entrepreneurship	2,652	9,986	10,940	1,698
Softball/Baseball	0	1,210	1,180	30
Student Council	345	14,614	9,291	5,668
SAFE	633	300	463	470
				(4,258)
Yearbook	10,141	6,990	14,263	2,868
Subtotal Olpe High School	48,242	153,099	144,352	52,731
Neosho Rapids Elementary				
Building Inservice	778	0	0	778
After School Lunch	2,641	0	0	2,641
Interest	217	11	0	228
Student Field Trips	584	1,202	1,596	190
Subtotal Neosho Rapids Elementary	4,220	1,213	1,596	3,837
Olpe Junior High				
Cheerleaders	20	816	0	836
Quiz Bowl	4	0	0	4
Subtotal Olpe Junior High	24	816	0	840
Hartford High School				
Sales Tax	0	2,913	2,913	0
Olpe High School				
Sales Tax	0	5,376	5,376	0
Subtotal Sales Tax	0	8,289	8,289	0
Total Student Organization Funds	88,434	220,814	218,727	86,263
Recreation Commission	188	53,726	52,350	1,564
Total Agency Accounts	$ 88,622	$ 274,540	$ 271,077	$ 87,827

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2025

Gate Receipts	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Hartford High School				
Athletics	$ 1,977	$ 27,237	$ 26,676	$ 2,538
Olpe High School				
Athletics	944	49,658	50,037	565
Subtotal Gate Receipts	2,921	76,895	76,713	3,103
Special Projects				
Hartford High School				
Activity	28	944	943	29
School Projects	2,211	6,517	2,307	6,421
Greenhouse	3,486	51	76	3,461
Library	299	172	0	471
Participation	278	0	0	278
HS Basketball Scholarship	2,755	3,415	2,814	3,356
Music	75	100	92	83
Petty Cash	0	0	729	(729)
Subtotal Hartford High School	9,132	11,199	6,961	13,370
Olpe High School				
Activity	895	1,751	1,396	1,250
Athletic Donations	4,906	0	0	4,906
Greenhouse	6,950	0	694	6,256
Library	1,312	2,961	3,170	1,103
School Garden	0	935	0	935
Steel Band	3,684	2,109	1,668	4,125
Petty Cash	13	0	0	13
Concessions	27	29,553	28,970	610
Subtotal Olpe High School	17,787	37,309	35,898	19,198
Olpe Elementary School				
Olpe Elementary General	2,780	1,300	1,847	2,233
Olpe Elementary Grants	5	16	0	21
Olpe Elementary Donations	3,662	8	199	3,471
Subtotal Olpe Elementary School	6,447	1,324	2,046	5,725

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Neosho Rapids Elementary				
Box Tops	$ 233	$ 0	$ 0	$ 233
Take Home Reading	188	0	0	188
Library	715	1,748	2,080	383
Music	45	0	0	45
Field Day T-Shirts	526	680	871	335
Fundraising	331	0	0	331
Donations and Grants	1,818	292	1,856	254
School Projects	1,729	120	1,140	709
Wolf Creek Grant	183	0	0	183
Yearbook and Pictures	1,301	1,110	1,387	1,024
Sales Tax	0	0	0	0
Subtotal Neosho Rapids Elementary	7,069	3,950	7,334	3,685
Subtotal School Projects	40,435	53,782	52,239	41,978
Total District Activity Funds	$ 43,356	$ 130,677	$ 128,952	$ 45,081

Southern Lyon County Unified School District Number 252

Schedule 5

RELATED MUNICIPAL ENTITY
U.S.D. #252 SOUTHERN LYON COUNTY RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
District Appropriations	$ 39,796	$ 78,310	$ 52,350	$ 25,960
Interest Income	20	28	0	28
Fees	5,610	6,375	0	6,375
Miscellaneous Revenue	1,977	450	0	450
Total Cash Receipts	47,403	85,163	$ 52,350	$ 32,813
Expenditures				
Community Service Operations				
General & Administration	1,573	2,050	$ 52,350	$ (50,300)
Plant Operations	10,604	2,253	0	2,253
Recreation Activities	23,842	21,794	0	21,794
Salaries	16,305	15,840	0	15,840
Supplies	13,178	12,063	0	12,063
Miscellaneous	100	100	0	100
Legal Fund Budget & Expenditures	65,602	54,100	52,350	1,750
Adjustment for Qualifying Budget Credits	0	0	6,853	(6,853)
Total Expenditures	65,602	54,100	$ 59,203	$ (5,103)
Receipts Over (Under) Expenditures	(18,199)	31,063		
Unencumbered Cash, July 1	39,960	21,761		
Unencumbered Cash, June 30	$ 21,761	$ 52,824		

See Independent Auditor's Report.