SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2024

Southern Lyon county Unified School District Number 252

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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, 2024 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, 2024, 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, 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 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.* The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by *Title 2 U.S. code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the financial statements. 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.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2023 on our consideration of Southern Lyon County Unified School District Number 252's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern Lyon County Unified School District Number 252's internal control over financial reporting and compliance.

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, 2023 (not presented herein), and have issued our report thereon dated October 2, 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 http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2023 actual column (2024 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 C.

Harold K. Mayes Jr

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
October 7, 2024

Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General	$ 143	$ 0
Supplemental General	190,965	3,958
Special Revenue Funds		
At Risk (4 yr old)	46,157	0
At Risk (K-12)	0	0
Capital Outlay	1,549,730	7,826
Driver Training	11,132	0
Food Service	101,041	0
Professional Development	106,518	0
Special Education	342,931	0
Career & Postsecondary Education	121,811	0
KPERS Special Retirement Contribution	0	0
Contingency Reserve	309,233	0
Textbook & Student Materials Revolving	234,247	0
Title I	0	0
Title II-A Teacher Quality	0	0
Title IV	54,980	0
Title IV Part A	0	0
KDHE Grant	(114,076)	387
TASN SMHI	11,857	0
ESSER II	30	0
ESSER III	27,102	0
ESSER After/Summer School	0	0
Other Grants	129,871	0
Early Childhood Daycare	19,120	0
Kansas Health	3,369	0
Mobilizing Literacy	183,256	0
ECKAN HeadStart	35,771	0
District Daycare	451,369	0
Pre-K Pilot Grant	0	0
Family Resource - DCF Grant	(4,771)	0
Kindergarten Transitions KHSA	2,000	0
ESSER II - Special Ed	(9,231)	0
EPA Electric Bus	(1,124,982)	0
Safe & Secure Schools	0	0
EC Patterson Grant	0	0
Honor Flight	0	0
ECF M Wilke Grant-Nunley	0	0
DCF Incentive	0	0
DCF Accelerator Grant	0	0
Patterson Fam Foundation-AED	0	0
BCBS Grant - C Schmidt	0	0
ECF Wellness Grant	0	0
District Activity Funds	52,989	0

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
$ 4,964,522	$ 4,964,665	$ 0	$ 0	$ 0
1,616,548	1,657,141	154,330	39,724	194,054
15,000	60,433	724	0	724
712,255	712,255	0	0	0
755,682	193,626	2,119,612	84,459	2,204,071
18,915	15,458	14,589	0	14,589
662,034	586,329	176,746	0	176,746
36,020	41,702	100,836	0	100,836
995,795	994,129	344,597	0	344,597
391,382	296,404	216,789	0	216,789
653,316	653,316	0	0	0
0	0	309,233	0	309,233
60,337	81,603	212,981	0	212,981
67,482	67,482	0	0	0
10,247	10,247	0	0	0
0	54,980	0	0	0
13,599	13,599	0	0	0
306,646	269,150	(76,193)	0	(76,193)
0	2,198	9,659	0	9,659
0	30	0	0	0
231,749	258,851	0	0	0
100,000	100,000	0	0	0
101,500	111,289	120,082	0	120,082
0	19,120	0	0	0
0	3,369	0	0	0
30,000	52,608	160,648	0	160,648
24,089	39,860	20,000	0	20,000
450,722	552,742	349,349	0	349,349
338,000	338,000	0	0	0
101,109	99,956	(3,618)	0	(3,618)
0	2,000	0	0	0
25,617	16,386	0	0	0
1,184,982	60,000	0	1,124,982	1,124,982
7,637	7,637	0	7,637	7,637
175,000	0	175,000	0	175,000
48	48	0	0	0
5,000	547	4,453	0	4,453
40,800	40,800	0	0	0
200,829	207,000	(6,171)	0	(6,171)
11,440	10,966	474	0	474
1,931	1,931	0	0	0
2,000	2,000	0	0	0
123,750	133,383	43,356	0	43,356

The accompanying notes are an integral part of this financial statement

Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2024

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Bond and Interest	$ 1,457,131	$ 0
Total Primary Government	4,189,693	12,171
Related Municipal Entity		
U.S.D. #252 Southern Lyon County Recreation Commission	39,960	0
Total Reporting Entity (Excluding Agency Funds)	$ 4,229,653	$ 12,171
Composition of Ending Cash		
Demand Deposits		
Hartford State Bank, Hartford, Kansas/Petty Cash $750		$ 5,797,369
Citizen State Bank, Olpe, Kansas		32,228
Recreation Commission		21,761
Demand Deposits - Activity Funds		
Hartford State Bank, Hartford, Kansas		58,345
Citizen State Bank, Olpe, Kansas		73,444

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
$	1,120,884	$ 1,009,529	$ 1,568,486	$ 0	$ 1,568,486
	15,556,867	13,742,769	6,015,962	1,256,802	7,272,764
	47,403	65,602	21,761	0	21,761
$	15,604,270	$ 13,808,371	$ 6,037,723	$ 1,256,802	$ 7,294,525

Composition of Ending Cash - Continued	
Certificate of Deposits	
Hartford State Bank, Hartford, Kansas	$ 700,000
Citizen State Bank, Olpe, Kansas	700,000
Total Cash	7,383,147
Agency Funds per Schedule 3	(88,622)
Total Reporting Entity (Excluding Agency Funds)	$ 7,294,525

The accompanying notes are an integral part of this financial statement

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT
June 30, 2024

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.

Southern Lyon County Education Foundation - The Foundation provides scholarships to students of the District.

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.

NOTE C. BASIS OF ACCOUNTING - continued

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 municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

NOTE D. BUDGETARY INFORMATION - continued

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

Contingency Reserve
Textbook & Student Material Revolving
Cares Act/Sparks Funding
Title I
Title II-A Teacher Quality
Title IV 21st Century Community Learning Centers
Title IV Part A
KDHE Grant
TASN SMHI
ESSER I
ESSER II
ESSER III
Safe and Secure Schools
Honor Flight
DCF Incentive
Patterson Fam Foundation - AED
ECF Wellness Grant
ESSER After/Summer School
Other Grants
Early Childhood Daycare
Kansas Health
Mobilizing Literacy
ECKAN Headstart
District Daycare
Pre-K Pilot Grant
Kansas Resource - DCF Grant
Kindergarten Transitions KHSA
ESSER II Special Ed
EPA Electric Buses
EC Patterson Grant
ECF M. Wilke Grant-Nunley
DCF Accerlerator Grant
BCBS Grant-C. Schmidt

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, 2024.

NOTE E. DEPOSITS AND INVESTMENTS - continued

On June 30, 2024, the carrying amount of the District's bank deposits was $7,361,387 (which excludes recreation commission) and the bank balance was $8,190,238. 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 $7,690,238 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, 2024, the carrying amount of the Recreation Commission's bank deposits was $21,761 and the bank balance was $24,332. 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, $24,332 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

	Balance July 1, 2023	Additions	Reductions/ Payments	Balance June 30, 2024	Interest Paid
General Obligation Bonds:					
Refunding, Series 2017	$ 3,650,000	$ 0	$ 410,000	$ 3,240,000	$ 101,100
Refunding, Series 2018	4,025,000	0	220,000	3,805,000	133,788
Refunding, Series 2021	4,650,000	0	50,000	4,600,000	93,141
Total Long-Term Debt	$ 12,325,000	$ 0	$ 680,000	$ 11,645,000	$ 328,029

NOTE F. LONG-TERM DEBT - continued

Bond Principal	2025	2026	2027	2028	2029
General Obligation Bonds:					
Refunding, Series 2017	$ 425,000	$ 435,000	$ 450,000	$ 460,000	$ 475,000
Refunding, Series 2018	225,000	230,000	235,000	245,000	250,000
Refunding, Series 2021	50,000	50,000	50,000	50,000	50,000
Total	$ 700,000	$ 715,000	$ 735,000	$ 755,000	$ 775,000

Bond Principal	2030-2034	2035-2039	Total
General Obligation Bonds:			
Refunding, Series 2017	$ 995,000	$ 0	$ 3,240,000
Refunding, Series 2018	1,360,000	1,260,000	3,805,000
Refunding, Series 2021	1,855,000	2,495,000	4,600,000
Total	$ 4,210,000	$ 3,755,000	$ 11,645,000

Bond Interest	2025	2026	2027	2028	2029
General Obligation Bonds:					
Refunding, Series 2017	$ 88,575	$ 75,675	$ 63,525	$ 51,000	$ 36,975
Refunding, Series 2018	122,663	111,287	102,013	94,813	87,388
Refunding, Series 2021	92,816	92,341	91,792	91,166	90,454
Total	$ 304,054	$ 279,303	$ 257,330	$ 236,979	$ 214,817

Bond Interest	2030-2434	2035-2039	Total
General Obligation Bonds:			
Refunding, Series 2017	$ 30,075	$ 0	$ 345,825
Refunding, Series 2018	317,850	85,969	921,982
Refunding, Series 2021	397,395	116,992	972,956
Total	$ 745,320	$ 202,961	$ 2,240,763

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, 2024, the statutory limit for the District was $6,108,638. As of June 30, 2024 the District exceed the statutory limit by $5,536,362. The District has received State approval to exceed the limit.

NOTE G. COVID-19

The District continues to receive assistance from State of Kansas and the United States in the form of grants such as ESSER II and III plus grants for COVID testing, assistance with teachers pay and supplies.

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	$ 625,921
General	At Risk (K-12)	K.S.A. 72-6478	525,000
Supplemental General	Special Education	K.S.A. 72-6430	350,000
Supplemental General	Career & Postsecondary Ed.	K.S.A. 72-6430	369,421
Supplemental General	At Risk (4 yr old)	K.S.A. 72-6430	15,000
Supplemental General	At Risk (K-12)	K.S.A. 72-6430	187,255
Supplemental General	Food Service	K.S.A. 72-6430	150,000
Supplemental General	Professional Development	K.S.A. 72-6430	30,000
Supplemental General	Drivers Ed	K.S.A. 72-6430	15,000

NOTE I. 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, 2024, eleven retirees participated in this plan and the District paid $56,736 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 $8,475.

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, 2024.

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

Changes in long-term obligations, other than debt, for the year ended June 30, 2024, are as follows:

	Balance July 1, 2023	Net Change	Balance June 30, 2024
Compensated Absences	$ 165,043	$ (13,974)	$ 151,069

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 J. 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. 74-49210 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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal 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 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 J. 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 $653,316 for the year ended June 30, 2024.

Net Pension Liability – On June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $6,346,273. 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 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 K. 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 L. 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 KDHE Grant, Family Resource – DCF Grant and DCF Accelerator Grant funds have either/or deficit cash and unencumbered cash balance, however these funds have grant funds received 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 M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through October 7, 2024, the date the financial statements were available to be issued. The following subsequent events were identified that require disclosure.

NOTE M. SUBSEQUENT EVENTS - continued

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.

The District approved a roof repair for Olpe High Scholl to be completed in the 2024-2025 school year in the amount of $35,100.

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, 2024

	Certified Budget	Adjustment to Comply with Legal Max *
Governmental Type Funds		
General Funds		
General	$ 5,375,472	$ (414,163)
Supplemental General	1,795,037	(137,896)
Special Revenue Funds		
At Risk (4 yr. old)	105,000	0
At Risk (K-12)	753,889	0
Capital Outlay	2,384,317	0
Driver Training	40,000	0
Food Service	675,000	0
Professional Development	125,055	0
Special Education	1,417,000	0
Career & Postsecondary Education	485,000	0
KPERS Special Retirement Contribution	777,254	0
Debt Service Fund		
Bond and Interest	1,013,030	0
Related Municipal Entity		
Recreation Commission	89,639	0

Schedule 1

Adjustment for Qualifying Budget Credits *	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 3,356	$ 4,964,665	$ 4,964,665	$ 0
0	1,657,141	1,657,141	0
0	105,000	60,433	(44,567)
0	753,889	712,255	(41,634)
0	2,384,317	193,626	(2,190,691)
0	40,000	15,458	(24,542)
0	675,000	586,329	(88,671)
0	125,055	41,702	(83,353)
0	1,417,000	994,129	(422,871)
0	485,000	296,404	(188,596)
0	777,254	653,316	(123,938)
0	1,013,030	1,009,529	(3,501)
0	89,639	65,602	(24,037)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
State Sources				
General State Aid	$ 2,679,678	$ 4,400,703	$ 4,641,672	$ (240,969)
Mineral Production Tax	1,635	1,010	2,000	(990)
Special Education Aid	684,323	559,453	731,800	(172,347)
Other State Aid	1,473,580	0	0	0
Reimbursement	2,457	3,356	0	3,356
Total Cash Receipts	4,841,673	4,964,522	$ 5,375,472	$ (410,950)
Expenditures				
Instruction				
Salaries				
Certified	972,037	1,266,564	$ 1,035,414	$ 231,150
Employee Benefits				
Insurance	254,090	288,540	295,000	(6,460)
Social Security	110,412	100,195	143,000	(42,805)
Other	51,464	46,546	0	46,546
Purchased Professional and Technical Services	69,181	61,997	83,000	(21,003)
Purchased Property Services	0	0	34,000	(34,000)
Supplies				
General Supplemental	79,747	78,422	100,000	(21,578)
Supplies (Technology Related)	266	6,200	300	5,900
Miscellaneous	6,768	15,331	0	15,331
Property (Equipment & Furnishings)	27,980	26,692	0	26,692
Other	5,288	5,385	5,000	385
Student Support Services				
Salaries				
Certified	50,956	68,195	84,000	(15,805)
Non-Certified	124,225	129,627	147,000	(17,373)
Employee Benefits				
Insurance	25,334	23,445	31,000	(7,555)
Social Security	12,395	14,396	15,000	(604)
Other	4,257	5,934	5,000	934
Other Purchased Services	7,476	3,075	8,900	(5,825)
Supplies	8,476	14,130	8,500	5,630
Other	1,225	3,184	0	3,184
Instructional Support Staff				
Supplies	2,171	2,994	2,300	694

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Expenditures - Continued				
General Administration				
Salaries				
Certified	$ 163,556	$ 114,678	$ 165,000	$ (50,322)
Non-Certified	21,167	27,044	23,000	4,044
Employee Benefits				
Insurance	14,429	19,875	17,000	2,875
Social Security	13,262	10,482	16,000	(5,518)
Other	12,810	116	14,000	(13,884)
Purchased Professional and Technical Services	18,644	16,529	21,000	(4,471)
Purchased Property Services	0	2,808	0	2,808
Other Purchased Services				
Communications	9,472	10,562	11,000	(438)
Supplies	67,253	49,021	62,000	(12,979)
Other	15,413	2,500	13,000	(10,500)
School Administration				
Salaries				
Certified	180,204	181,682	200,000	(18,318)
Non-Certified	58,198	60,347	79,000	(18,653)
Employee Benefits				
Insurance	20,520	15,747	23,000	(7,253)
Social Security	17,643	18,574	18,000	574
Other	233	190	219	(29)
Other Purchased Services				
Communications	22,486	30,614	23,000	7,614
Supplies	9,586	1,088	4,000	(2,912)
Other	971	(1,119)	970	(2,089)
Central Services				
Salaries				
Non-Certified	59,836	65,224	65,000	224
Employee Benefits				
Insurance	5,768	6,297	7,100	(803)
Social Security	4,877	4,662	6,700	(2,038)
Other	57	70	44	26
Operations and Maintenance				
Salaries				
Non-Certified	195,252	289,096	217,000	72,096
Employee Benefits				
Insurance	35,363	38,295	39,000	(705)
Social Security	20,525	19,872	21,000	(1,128)
Other	265	188	280	(92)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Expenditures - Continued				
Operations and Maintenance - Continued				
Purchased Property Services				
Water/Sewer	$ 51,561	$ 53,295	$ 57,000	$ (3,705)
Repairs and Maintenance	10,649	6,557	12,000	(5,443)
Other Purchased Services				
Insurance	87,290	102,887	95,000	7,887
Supplies				
General Supplies	2,124	673	2,000	(1,327)
Energy				
Heating	88,576	48,543	98,000	(49,457)
Electricity	149,604	148,778	163,000	(14,222)
Motor Fuel	1,934	3,564	3,100	464
Other Energy	27,347	22,295	31,000	(8,705)
Miscellaneous Supplies	5,929	883	11,000	(10,117)
Property	5,743	6,029	1,600	4,429
Student Transportation Services				
Salaries				
Non-Certified	10,700	12,600	13,000	(400)
Employee Benefits				
Social Security	141	286	149	137
Other	2	2	3	(1)
Vehicle Operating Services				
Salaries				
Non-Certified	106,787	121,513	132,000	(10,487)
Employee Benefits				
Insurance	14,594	19,050	16,000	3,050
Social Security	8,453	10,609	10,000	609
Other	123	107	159	(52)
Insurance	7,571	8,142	8,100	42
Motor Fuel	43,275	38,507	56,000	(17,493)
Other	43,472	64,130	45,000	19,130
Operating Transfers				
Driver Training	6,076	0	10,000	(10,000)
Food Service	20,000	0	20,000	(20,000)
Special Education	842,870	625,921	850,000	(224,079)
Career & Postsecondary Education	57,000	0	61,000	(61,000)
Contingency Reserve	0	0	34,000	(34,000)
At Risk (4 yr. old)	37,314	0	40,000	(40,000)
At Risk (K-12)	431,000	525,000	562,634	(37,634)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Adjustment to Comply with Legal Max	$ 0	$ 0	$ (414,163)	$ 414,163
Legal Fund Budget and Expenditures	4,841,673	4,964,665	4,961,309	3,356
Adjustment for Qualifying Budget Credits	0	0	3,356	(3,356)
Total Expenditures	4,841,673	4,964,665	$ 4,964,665	$ 0
Receipts Over (Under) Expenditures	0	(143)		
Unencumbered Cash, July 1	0	143		
Cancelled PO's	143	0		
Unencumbered Cash, June 30	$ 143	$ 0		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 998,387	$ 890,111	$ 920,193	$ (30,082)
Delinquent Tax	12,720	16,918	10,132	6,786
County Sources				
Motor Vehicle Tax	80,650	79,466	80,497	(1,031)
Recreational Vehicle Tax	2,118	1,915	2,376	(461)
Commercial Vehicle Tax	2,192	2,541	2,696	(155)
In Lieu of Taxes	2,357	2,678	2,405	273
State Sources				
Supplemental State Aid	590,193	622,919	674,754	(51,835)
Total Cash Receipts	1,688,617	1,616,548	$ 1,693,053	$ (76,505)
Expenditures				
Instruction				
Salaries				
Certified	$ 570,131	$ 60,669	$ 643,000	$ (582,331)
Purchased Professional and Technical Services	44,415	64,530	120,000	(55,470)
Supplies				
Teaching Supplies	39,526	12,664	72,000	(59,336)
Supplies (Technology Related)	38,656	28,815	41,000	(12,185)
Property	3,007	6,225	2,100	4,125
Operations & Maintenance				
Purchased Property Services				
Repairs and Maintenance	4,800	212,856	57,000	155,856
Supplies				
General Supplies	40,674	154,706	57,000	97,706
Energy				
Electricity	0	0	13,000	(13,000)
Vehicle Operating Services				
Equipment	6,191	0	7,000	(7,000)
Operating Transfers				
Driver Training	7,500	15,000	10,000	5,000
Bilingual Education	0	0	323	(323)
Food Service	110,000	150,000	80,000	70,000
Professional Development	40,000	30,000	10,000	20,000
Special Education	175,000	350,000	200,000	150,000
Career & Postsecondary Education	319,310	369,421	280,359	89,062
At Risk (4 yr. old)	61,428	15,000	15,000	0

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Operating Transfers - continued				
At Risk (K-12)	$ 155,000	$ 187,255	$ 187,255	$ 0
Adjustment to Comply with Legal Max	0	0	(137,896)	137,896
Total Expenditures	1,615,638	1,657,141	$ 1,657,141	$ 0
Receipts Over (Under) Expenditures	72,979	(40,593)		
Unencumbered Cash, July 1	110,992	190,965		
Cancelled PO's	6,994	3,958		
Unencumbered Cash, June 30	$ 190,965	$ 154,330		

Southern Lyon County Unified School District Number 252

Schedule 2c

SPECIAL PURPOSE FUNDS
AT RISK (4 YR OLD)

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)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Other				
Miscellaneous	$ 0	$ 0	$ 3,842	$ (3,842)
Transfer from General	37,314	0	40,000	(40,000)
Transfer from Supplemental General	11,146	15,000	15,000	0
Total Cash Receipts	48,460	15,000	$ 58,842	$ (43,842)
Expenditures				
Instruction				
Salaries				
Certified	50,308	60,000	$ 75,000	$ (15,000)
Non-Certified	0	0	22,400	(22,400)
Employee Benefits				
Insurance	1,795	0	5,000	(5,000)
Social Security	1,345	0	2,500	(2,500)
Other	16	0	100	(100)
Supplies				
Supplies - Technology	0	433	0	433
Total Expenditures	53,464	60,433	$ 105,000	$ (44,567)
Receipts Over (Under) Expenditures	(5,004)	(45,433)		
Unencumbered Cash, July 1	51,161	46,157		
Unencumbered Cash, June 30	$ 46,157	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Other				
Miscellaneous	$ 0	$ 0	$ 4,000	$ (4,000)
Transfer from Supplemental General	205,283	187,255	562,634	(375,379)
Transfer from General	431,000	525,000	187,255	337,745
Total Cash Receipts	636,283	712,255	$ 753,889	$ (41,634)
Expenditures				
Instruction				
Salaries				
Certified	432,334	514,269	$ 528,889	$ (14,620)
Employee Benefits				
Insurance	57,967	56,257	85,000	(28,743)
Social Security	30,171	42,987	65,000	(22,013)
Other	424	434	500	(66)
Purchased Professional and	0	652	0	652
Supplies				
General Supplemental (Teaching)	81	26,491	500	25,991
Supplies (Technology Related)	43,780	5,010	0	5,010
Student Support Services				
Salaries				
Non-Certified	47,331	47,472	55,000	(7,528)
Employee Benefits				
Insurance	21,213	15,784	15,000	784
Social Security	2,945	2,873	4,000	(1,127)
Other	37	26	0	26
Total Expenditures	636,283	712,255	$ 753,889	$ (41,634)
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 2e

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)

		2024		
Cash Receipts	**2023**			**Variance Over**
Local Sources	**Actual**	**Actual**	**Budget**	**(Under)**
Ad Valorem Tax	$ 382,582	$ 381,459	$ 366,520	$ 14,939
Delinquent Tax	5,366	6,827	3,872	2,955
Interest on Idle Funds	148,902	184,003	180,000	4,003
Other	114,586	30,738	129,468	(98,730)
County Sources				
Motor Vehicle Tax	32,020	32,248	32,614	(366)
Recreational Vehicle Tax	835	779	963	(184)
Commercial Vehicle Tax	912	980	1,092	(112)
In Lieu of Taxes	982	1,023	975	48
State Sources				
Capital Outlay State Aid	103,599	117,625	117,625	0
Total Cash Receipts	789,784	755,682	$ 833,129	$ (77,447)
Expenditures				
Instruction				
Supplies - Performance Uniforms	14,619	0	$ 30,000	$ (30,000)
Supplies - Technology Software	23,425	0	45,000	(45,000)
Property	39,180	0	35,000	(35,000)
Student Support Services				
Property	0	136,494	241,317	(104,823)
General Administration				
Property	2,377	0	0	0
School Administration				
Property	598	0	1,000	(1,000)
Central Services				
Property	0	0	3,500	(3,500)
Operations and Maintenance				
Salaries- Non-Certified	100,000	0	270,000	(270,000)
Property	14,899	0	70,000	(70,000)
Transportation				
Property	13,322	51,907	465,000	(413,093)
Facilities Acquisition and Construction Services				
Land & Building Acquisition	431,214	0	770,000	(770,000)
Architect Services	(1,013)	-	95,000	(95,000)
Site and Land Improvement	4,840	0	9,500	(9,500)
Repair/Remodel	2,300	0	0	0
Building Improvement Outside Contractors	283,542	5,225	349,000	(343,775)
Total Expenditures	929,303	193,626	$ 2,384,317	$ (2,190,691)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures	$ (139,519)	$ 562,056		
Unencumbered Cash, July 1	1,689,249	1,549,730		
Cancelled PO's	0	7,826		
Unencumbered Cash, June 30	$ 1,549,730	$ 2,119,612		

See Independent Auditor's Report.

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 4,115	$ 0	$ 3,468	$ (3,468)
State Sources				
State Safety Aid	2,380	3,915	5,400	(1,485)
Other				
Transfer from General	8,076	0	10,000	(10,000)
Transfer from Supplemental General	5,500	15,000	10,000	5,000
Total Cash Receipts	20,071	18,915	$ 28,868	$ (9,953)
Expenditures				
Instruction				
Salaries				
Certified	5,542	7,917	$ 28,000	$ (20,083)
Employee Benefits				
Social Security	400	578	1,000	(422)
Supplies				
General Supplemental	8,424	6,290	10,000	(3,710)
Other	614	673	1,000	(327)
Total Expenditures	14,980	15,458	$ 40,000	$ (24,542)
Receipts Over (Under) Expenditures	5,091	3,457		
Unencumbered Cash, July 1	6,041	11,132		
Unencumbered Cash, June 30	$ 11,132	$ 14,589		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
Cash Receipts	**2023 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Food Service				
Student Sales - Lunch	$ 179,122	$ 170,777	$ 144,985	$ 25,792
Student Sales - Breakfast	0	0	48,599	(48,599)
Student Sales - Special Milk	0	25	0	25
Student Sales - Snacks	3,465	25	7,585	(7,560)
Adult and Student - Non-Reimbursable Sales	8,557	7,094	9,008	(1,914)
Miscellaneous Sales	0	102,223	734	101,489
Other	62	131	0	131
State Sources				
School Food Assistance	2,832	2,697	2,424	273
Federal Sources				
Child Nutrition Programs	330,943	229,062	235,625	(6,563)
Other Federal Aid	0	0	25,000	(25,000)
Other				
Transfer from General	20,000	0	20,000	(20,000)
Transfer from Supplemental General	110,000	150,000	80,000	70,000
Total Cash Receipts	654,981	662,034	$ 573,960	$ 88,074
Expenditures				
Food Service Operation				
Salaries				
Non-Certified	116,502	150,670	$ 135,000	$ 15,670
Employee Benefits				
Insurance	14,562	21,384	15,000	6,384
Social Security	8,259	10,816	10,000	816
Other	106	100	0	100
Other Purchased Services	2,232	2,186	0	2,186
Supplies				
Food and Milk	427,087	368,219	460,000	(91,781)
Miscellaneous Supplies	5,234	6,297	3,000	3,297
Property	46,123	25,266	50,000	(24,734)
Other	1,374	1,391	2,000	(609)
Total Expenditures	621,479	586,329	$ 675,000	$ (88,671)
Receipts Over (Under) Expenditures	33,502	75,705		
Unencumbered Cash, July 1	67,539	101,041		
Unencumbered Cash, June 30	$ 101,041	$ 176,746		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 0	$ 0	$ 474	$ (474)
State Sources				
State Aid	7,552	6,020	8,063	(2,043)
Other				
Transfer from Supplemental General	40,000	30,000	10,000	20,000
	47,552	36,020	$ 18,537	$ 17,483
Expenditures				
Instructional Support Staff				
Professional Dev Salary	0	130	$ 0	$ 130
Purchased Professional and Technical Services	15,530	9,449	50,000	(40,551)
Other Purchased Services	25,720	14,222	55,000	(40,778)
Technology Supplies	0	0	5,055	(5,055)
Misc. Supplies	6,295	17,901	15,000	2,901
Total Expenditures	47,545	41,702	$ 125,055	$ (83,353)
Receipts Over (Under) Expenditures	7	(5,682)		
Unencumbered Cash, July 1	106,511	106,518		
Unencumbered Cash, June 30	$ 106,518	$ 100,836		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual	2024 Budget	2024 Variance Over (Under)
Cash Receipts				
Local Sources				
Miscellaneous	$ 23,196	$ 19,874	$ 24,070	$ (4,196)
Other				
Transfer from General	842,870	625,921	850,000	(224,079)
Transfer from Supplemental General	175,000	350,000	200,000	150,000
Total Cash Receipts	1,041,066	995,795	$ 1,074,070	$ (78,275)
Expenditures				
Instruction				
Salaries				
Non-Certified	847	97	$ 0	$ 97
Other Purchased Services				
Payment to Special Education Coop				
Assessments	341,038	349,456	450,000	(100,544)
Flow Through	594,904	559,453	725,000	(165,547)
Supplies				
General Supplemental	817	0	0	0
Supplies - Technology Related	0	0	10,000	(10,000)
Student Support Services				
Salaries				
Certified	49,325	25,111	80,000	(54,889)
Employee Benefits				
Social Security	3,454	1,866	8,000	(6,134)
Other	48	18	60	(42)
Supplies	0	66	4,500	(4,434)
Special Area Admin Services				
Salaries				
Non-Certified	10,506	10,839	17,500	(6,661)
Employee Benefits				
Insurance	1,446	1,554	2,500	(946)
Social Security	814	820	1,500	(680)
Unemployment	10	8	15	(7)
Vehicle Operating Services				
Salaries				
Non-Certified	22,751	19,762	35,000	(15,238)
Employee Benefits				
Insurance	7,265	6,535	9,000	(2,465)
Social Security	1,623	1,398	3,000	(1,602)
Other	22	18	30	(12)
Mileage in Lieu of Transportation	5,143	0	6,500	(6,500)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Expenditures - Continued				
Vehicle Operating Services				
Insurance	$ 7,571	$ 8,142	$ 9,000	$ (858)
Other Purchased Services	2,005	1,682	0	1,682
Supplies				
Motor Fuel	7,106	5,115	12,000	(6,885)
Equipment	0	0	39,395	(39,395)
Other	163	0	4,000	(4,000)
Vehicle Services & Maintenance				
Other	1,098	2,189	0	2,189
Total Expenditures	1,057,956	994,129	$ 1,417,000	$ (422,871)
Receipts Over (Under) Expenditures	(16,890)	1,666		
Unencumbered Cash, July 1	359,821	342,931		
Unencumbered Cash, June 30	$ 342,931	$ 344,597		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
Cash Receipts	**2023 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Miscellaneous	$ 0	$ 11,693	$ 79	$ 11,614
State Sources				
CTE Transportation Aid	11,359	5,948	21,750	(15,802)
Federal Sources				
Carl Perkins	5,514	4,320	0	4,320
Other				
Transfer from General	57,000	0	61,000	(61,000)
Transfer from Supplemental General	319,310	369,421	280,359	89,062
Total Cash Receipts	393,183	391,382	$ 363,188	$ 28,194
Expenditures				
Instruction				
Salaries				
Certified	291,785	243,509	$ 379,500	$ (135,991)
Employee Benefits				
Insurance	26,069	15,927	30,000	(14,073)
Social Security	20,641	17,153	25,000	(7,847)
Other	270	160	500	(340)
Purchased Professional and Technical Services	0	0	5,000	(5,000)
Purchased Property Services				
Other	1,715	725	0	725
Supplies				
General Supplemental (Teaching)	1,584	836	10,000	(9,164)
Supplies (Technology Related)	2,157	2,966	0	2,966
Property	5,184	4,961	10,000	(5,039)
Other	165	167	25,000	(24,833)
Student Transportation				
Salaries				
Non-Certified	0	10,000	0	10,000
Total Expenditures	349,570	296,404	$ 485,000	$ (188,596)
Receipts Over (Under) Expenditures	43,613	94,978		
Unencumbered Cash, July 1	78,198	121,811		
Unencumbered Cash, June 30	$ 121,811	$ 216,789		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 647,712	$ 653,316	$ 777,254	$ (123,938)
Expenditures				
Instruction				
Employee Benefits	473,482	484,604	$ 658,148	$ (173,544)
Student Support				
Employee Benefits	35,928	32,171	23,318	8,853
General Administration				
Employee Benefits	26,734	21,850	15,545	6,305
School Administration				
Employee Benefits	32,336	30,942	17,100	13,842
Central Services				
Employee Benefits	10,953	7,856	7,725	131
Operations and Maintenance				
Employee Benefits	35,523	35,792	29,536	6,256
Student Transportation Services				
Employee Benefits	19,108	21,481	10,882	10,599
Food Service				
Employee Benefits	13,648	18,620	15,000	3,620
Total Expenditures	647,712	653,316	$ 777,254	$ (123,938)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, July 1	0	0		
Unencumbered Cash, June 30	$ 0	$ 0		

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Other		
Transfer from General	$ 0	$ 0
Expenditures		
Instruction	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	309,233	309,233
Unencumbered Cash, June 30	$ 309,233	$ 309,233

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Book Rental Fees	$ 40,842	$ 40,502
Miscellaneous	19,623	19,835
Total Cash Receipts	60,465	60,337
Expenditures		
Instruction		
Supplies		
Textbook Purchases	2,167	0
Other Material/Supplies	350	32,216
Tech Supplies	22,570	49,387
Total Expenditures	25,087	81,603
Receipts Over (Under) Expenditures	35,378	(21,266)
Unencumbered Cash, July 1	198,869	234,247
Unencumbered Cash, June 30	$ 234,247	$ 212,981

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2n

SPECIAL PURPOSE FUNDS
TITLE I

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 68,064	$ 67,482
Expenditures		
Instruction		
Salaries		
Certified	62,850	60,082
Employee Benefit		
Insurance	111	138
Social Security	5,011	7,262
Supplies	92	0
Total Expenditures	68,064	67,482
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2o

SPECIAL PURPOSE FUNDS
TITLE II-A TEACHER QUALITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 12,832	$ 10,247
Expenditures		
Instruction		
Salaries		
Certified	12,832	10,247
Total Expenditures	12,832	10,247
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 2p

SPECIAL PURPOSE FUNDS
TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTERS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 0
Total Cash Receipts	0	0
Expenditures		
Instruction		
Salaries		
Certified	0	54,980
Student Transportation Services		
Salaries		
Non-Certified	7,260	0
Total Expenditures	7,260	54,980
Receipts Over (Under) Expenditures	(7,260)	(54,980)
Unencumbered Cash, July 1	62,240	54,980
Unencumbered Cash, June 30	$ 54,980	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2q

SPECIAL PURPOSE FUNDS
TITLE IV PART A

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 13,428	$ 13,599
Total Cash Receipts	13,428	13,599
Expenditures		
Instruction		
Salaries		
Certified	13,428	13,599
Total Expenditures	13,428	13,599
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 2r

SPECIAL PURPOSE FUNDS
KDHE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 1,073,431	$ 306,646
Total Cash Receipts	1,073,431	306,646
Expenditures		
Instruction		
Salaries		
Certified	230,118	222,483
Employee Benefits		
Social Security	14,987	15,148
Other Employee Benefits	27,351	23,671
Purchased Professional and Tech Services	2,216	2,198
Other Purchased Services	16,274	0
Supplies	5,388	5,650
Property	688,583	0
Total Expenditures	984,917	269,150
Receipts Over (Under) Expenditures	88,514	37,496
Unencumbered Cash, July 1	(202,590)	(114,076)
Cancelled PO's	0	387
Unencumbered Cash, June 30	$ (114,076)	$ (76,193)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2s

SPECIAL PURPOSE FUNDS
TASN SMHI

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Grants	$ 4,900	$ 0
Total Cash Receipts	4,900	0
Expenditures		
Instruction		
Salaries		
Certified	2,150	2,198
Total Expenditures	2,150	2,198
Receipts Over (Under) Expenditures	2,750	(2,198)
Unencumbered Cash, July 1	9,107	11,857
Unencumbered Cash, June 30	$ 11,857	$ 9,659

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2t

SPECIAL PURPOSE FUNDS
ESSER II

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 143,137	$ 0
Total Cash Receipts	143,137	0
Expenditures		
Instruction		
Salaries		
Certified	101,098	30
Employee Benefits		
Social Security	7,525	0
Other Employee Benefits	98	0
Total Expenditures	108,721	30
Receipts Over (Under) Expenditures	34,416	(30)
Unencumbered Cash, July 1	(34,386)	30
Unencumbered Cash, June 30	$ 30	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2u

SPECIAL PURPOSE FUNDS
ESSER III

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 206,742	$ 231,749
Total Cash Receipts	206,742	231,749
Expenditures		
Instruction		
Salaries		
Certified	60,203	148,773
Employee Benefits		
Social Security	11,322	15,971
Other	146	164
Purchased Professional & Tech Services	88,190	93,943
Other	38,021	0
Total Expenditures	197,882	258,851
Receipts Over (Under) Expenditures	8,860	(27,102)
Unencumbered Cash, July 1	0	27,102
Cancelled PO's	18,242	0
Unencumbered Cash, June 30	$ 27,102	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2v

SPECIAL PURPOSE FUNDS
ESSER AFTER/SUMMER SCHOOL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 100,000	$ 100,000
Total Cash Receipts	100,000	100,000
Expenditures		
Instruction		
Salaries		
Certified	89,427	90,696
Employee Benefits		
Social Security	9,810	8,826
Other Employee Benefits	157	74
Supplies	606	404
Total Expenditures	100,000	100,000
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 2w

SPECIAL PURPOSE FUNDS
OTHER GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Donations and Grants	$ 212,596	$ 47,771
State Sources		
Safe & Secure Schools Grant	9,260	0
Federal Sources		
Rural & Small Schools Grant	41,942	53,729
Total Cash Receipts	263,798	101,500
Expenditures		
Instruction		
Supplies	291,417	36,911
Other	18,021	7,217
Student Support Services		
Supplies	44,792	67,161
Safe & Secure Schools Grant		
Property and Equipment	8,997	0
Total Expenditures	363,227	111,289
Receipts Over (Under) Expenditures	(99,429)	(9,789)
Unencumbered Cash, July 1	227,139	129,871
Cancelled PO's	2,161	0
Unencumbered Cash, June 30 - as restated for 2021	$ 129,871	$ 120,082

Southern Lyon County Unified School District Number 252

Schedule 2x

SPECIAL PURPOSE FUNDS
EARLY CHILDHOOD DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Grants	$ 9,323	$ 0
Expenditures		
Instruction		
Salaries		
Non-Certified	0	19,120
Total expenditures	0	19,120
Receipts Over (Under) Expenditures	9,323	(19,120)
Unencumbered Cash (Deficit), July 1	9,797	19,120
Unencumbered Cash, June 30	$ 19,120	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2y

SPECIAL PURPOSE FUNDS
KANSAS HEALTH

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Other		
Transfers In	$ 0	$ 0
Total Cash Receipts	0	0
Expenditures		
Instruction		
Salary Certified - NRE	0	3,124
Supplies		
General Teaching	0	245
Total Expenditures	0	3,369
Receipts Over (Under) Expenditures	0	(3,369)
Unencumbered Cash, July 1	3,369	3,369
Unencumbered Cash, June 30	$ 3,369	$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2z

SPECIAL PURPOSE FUNDS
MOBILIZING LITERACY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Donations & Grants	$ 30,000	$ 30,000
Total Cash Receipts	30,000	30,000
Expenditures		
Instruction		
Salaries		
Certified	386	52,276
Non-Certified	803	290
Employee Benefits		
Social Security	88	42
Other	1	0
Supplies		
General Teaching	1,919	0
Total Expenditures	3,197	52,608
Receipts Over (Under) Expenditures	26,803	(22,608)
Unencumbered Cash, July 1	156,453	183,256
Unencumbered Cash, June 30	$ 183,256	$ 160,648

Southern Lyon County Unified School District Number 252

Schedule 2aa

SPECIAL PURPOSE FUNDS
ECKAN HEADSTART

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Service fees	$ 13,200	$ 24,089
Total Cash Receipts	13,200	24,089
Expenditures		
Instruction		
Salaries		
Certified	9,807	37,281
Employee Benefits		
Insurance	355	1,449
Social Security	728	1,119
Other	9	11
Total expenditures	10,899	39,860
Receipts Over (Under) Expenditures	2,301	(15,771)
Unencumbered Cash, July 1	33,470	35,771
Unencumbered Cash, June 30	$ 35,771	$ 20,000

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2bb

SPECIAL PURPOSE FUNDS
DISTRICT DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Daycare	$ 448,773	$ 450,722
Total Cash Receipts	448,773	450,722
Expenditures		
Instruction		
Salaries		
Certified	0	21,983
Non-Certified	241,728	309,584
Employee Benefits		
Insurance	91,034	108,168
Social Security	35,612	47,925
Other Employee Benefits	492	410
Purchased Professional & Technical Services	4,087	0
Property Purchases	14,662	61,743
Supplies		
Supplies - Tech	3,790	0
Misc. Supplies	106	0
Other	2,051	2,929
Total Expenditures	393,562	552,742
Receipts Over (Under) Expenditures	55,211	(102,020)
Unencumbered Cash, July 1	396,158	451,369
Unencumbered Cash, June 30	$ 451,369	$ 349,349

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2cc

SPECIAL PURPOSE FUNDS
PRE-K PILOT GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
State Sources		
State Aid	$ 169,000	$ 169,000
Federal Sources		
Federal Aid	169,000	169,000
Total Cash Receipts	338,000	338,000
Expenditures		
Instruction		
Salaries		
Certified	100,829	136,450
Non-Certified	193,046	163,701
Employee Benefits		
Social Security	24,687	21,895
Other	19,438	15,954
Total Expenditures	338,000	338,000
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 2dd

SPECIAL PURPOSE FUNDS
FAMILY RESOURCE - DCF GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 1,415	$ 101,109
Total Cash Receipts	1,415	101,109
Expenditures		
Instruction		
Certified Salaries	0	68,510
Other	6,186	31,446
Total Expenditures	6,186	99,956
Receipts Over (Under) Expenditures	(4,771)	1,153
Unencumbered Cash, July 1	0	(4,771)
Unencumbered Cash, June 30	$ (4,771)	$ (3,618)

Southern Lyon County Unified School District Number 252

Schedule 2ee

SPECIAL PURPOSE FUNDS
KINDERGARTEN TRANSITIONS KHSA

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 2,000	$ 0
Total Cash Receipts	2,000	0
Expenditures		
Instruction		
Supplies	0	2,000
Total Expenditures	0	2,000
Receipts Over (Under) Expenditures	2,000	(2,000)
Unencumbered Cash, July 1	0	2,000
Unencumbered Cash, June 30	$ 2,000	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2ff

SPECIAL PURPOSE FUNDS
ESSER II - SPECIAL ED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 1,909	$ 25,617
Total Cash Receipts	1,909	25,617
Expenditures		
Instruction		
Certified Salaries	11,140	7,154
Supplies	0	9,232
Total Expenditures	11,140	16,386
Receipts Over (Under) Expenditures	(9,231)	9,231
Unencumbered Cash, July 1	0	(9,231)
Unencumbered Cash, June 30	$ (9,231)	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2gg

SPECIAL PURPOSE FUNDS
EPA ELECTRIC BUS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Federal Sources		
Federal Aid	$ 0	$ 1,184,982
Total Cash Receipts	0	1,184,982
Expenditures		
Instruction		
Property	1,124,982	60,000
Total Expenditures	1,124,982	60,000
Receipts Over (Under) Expenditures	(1,124,982)	1,124,982
Unencumbered Cash, July 1	0	(1,124,982)
Unencumbered Cash, June 30	$ (1,124,982)	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2hh

SPECIAL PURPOSE FUNDS
SAFE AND SECURE SCHOOLS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
State Sources		
Safe and Secure Schools 23-24	$ 0	$ 7,637
Total Cash Receipts	0	7,637
Expenditures		
Instruction		
Other	0	7,637
Total Expenditures	0	7,637
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 2ii

SPECIAL PURPOSE FUNDS
EC PATTERSON GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
EC Patterson Grant Revenue	$ 0	$ 175,000
Total Cash Receipts	0	175,000
Expenditures		
Instruction		
Other	0	0
Total Expenditures	0	0
Receipts Over (Under) Expenditures	0	175,000
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 175,000

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2jj

SPECIAL PURPOSE FUNDS
HONOR FLIGHT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Honor Flight	$ 0	$ 48
Total Cash Receipts	0	48
Expenditures		
Instruction		
Honor Flight Expense	0	48
Total Expenditures	0	48
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2kk

SPECIAL PURPOSE FUNDS
ECF M WILKE GRANT-NUNLEY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
ECF M Wilke Grant-Nunley	$ 0	$ 5,000
Total Cash Receipts	0	5,000
Expenditures		
Instruction		
ECF M Wilke Grant-Supplies	0	547
Total Expenditures	0	547
Receipts Over (Under) Expenditures	0	4,453
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 4,453

Southern Lyon County Unified School District Number 252

Schedule 2ll

SPECIAL PURPOSE FUNDS
DCF INCENTIVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
ECF M Wilke Grant-Nunley	$ 0	$ 40,800
Total Cash Receipts	0	40,800
Expenditures		
Instruction		
ECF M Wilke Grant-Supplies	0	40,800
Total Expenditures	0	40,800
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2mm

SPECIAL PURPOSE FUNDS
DCF ACCELERATOR GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
DCF Accelerator Grant	$ 0	$ 200,829
Total Cash Receipts	0	200,829
Expenditures		
Instruction		
Certified Salaries	0	145,000
Other Employee Benefits	0	10
Purchased Professional Services	0	3,000
Propertry (Equip & Furniture)	0	58,990
Total Expenditures	0	207,000
Receipts Over (Under) Expenditures	0	(6,171)
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ (6,171)

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2nn

SPECIAL PURPOSE FUNDS
PATTERSON FAM FOUNDATION - AED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
Patterson Fam Foundation Donation	$ 0	$ 11,440
Total Cash Receipts	0	11,440
Expenditures		
Instruction		
Propertry (Equip & Furniture)	0	10,966
Total Expenditures	0	10,966
Receipts Over (Under) Expenditures	0	474
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 474

Southern Lyon County Unified School District Number 252

Schedule 2oo

SPECIAL PURPOSE FUNDS
BCBS GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
BCBS Grant	$ 0	$ 1,931
Total Cash Receipts	0	1,931
Expenditures		
Instruction		
Other Expense	0	1,931
Total Expenditures	0	1,931
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2pp

SPECIAL PURPOSE FUNDS
EFC WELLNESS GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

	2023 Actual	2024 Actual
Cash Receipts		
Local Sources		
ECF Wellness Grant	$ 0	$ 2,000
Total Cash Receipts	0	2,000
Expenditures		
Instruction		
Other Expense	0	2,000
Total Expenditures	0	2,000
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, July 1	0	0
Unencumbered Cash, June 30	$ 0	$ 0

Southern Lyon County Unified School District Number 252

Schedule 2qq

BOND & INTEREST FUND
BOND AND INTEREST

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)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 959,106	$ 1,013,612	$ 974,299	$ 39,313
Delinquent Tax	14,884	17,801	9,698	8,103
County Sources				
Motor Vehicle Tax	82,388	82,450	83,411	(961)
Recreational Vehicle Tax	2,148	1,995	2,462	(467)
Commercial Vehicle Tax	2,351	2,463	2,793	(330)
In Lieu of Taxes	2,531	2,563	2,492	71
Total cash receipts	1,063,408	1,120,884	$ 1,075,155	$ 45,729
Debt Service				
Interest	351,113	328,029	$ 328,030	$ (1)
Commission & Postage	2,400	1,500	5,000	(3,500)
Principal	665,000	680,000	680,000	0
Total Expenditures	1,018,513	1,009,529	$ 1,013,030	$ (3,501)
Receipts Over (Under) Expenditures	44,895	111,355		
Unencumbered Cash, July 1	1,412,236	1,457,131		
Unencumbered Cash, June 30	$ 1,457,131	$ 1,568,486		

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, 2024

Student Organization Accounts Hartford High School	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Class of 2021	$ 3,778	$ 0	$ 0	$ 3,778
Class of 2022	1,521	1	0	1,522
Class of 2023	218	0	0	218
Class of 2024	2,086	0	1,113	973
Class of 2025	4,018	7,189	7,840	3,367
Class of 2026	281	5,484	2,736	3,029
Cheerleaders	656	1,969	1,980	645
Drama	408	0	0	408
FBLA	10,135	6,165	12,550	3,750
FCCLA	60	0	0	60
Journalism	725	235	0	960
Julie's kids	2,524	3,783	1,792	4,515
HS Boys Basketball	2,097	2,955	3,871	1,181
HS Girls Basketball	1,809	5,356	6,429	736
HS Football	1,585	8,135	7,346	2,374
HS Softball	1,019	0	1	1,018
HS Volleyball	1,476	1,803	2,260	1,019
HS Golf	593	1,200	1,107	686
HS Volleyball Scholarship	59	730	59	730
National Honor Society	0	1,096	627	469
Applied Business	393	0	74	319
Student Council	2,245	10,491	9,900	2,836
Subtotal Hartford High School	37,686	56,592	59,685	34,593
Olpe High School				
Class of 2023	118	118	236	0
Class of 2024	1,791	650	2,441	0
Class of 2025	3,084	5,801	5,161	3,724
Class of 2026	1,359	3,368	275	4,452
Class of 2027	0	2,276	0	2,276
Band	49	0	0	49
Cheerleaders	1,064	3,522	3,085	1,501
Drama	458	0	0	458
FCCLA	631	0	85	546
FBLA	968	458	814	612
FCA	921	0	28	893
FFA	13,042	24,110	27,846	9,306
Forensics	842	0	0	842
Key Club	1,053	937	545	1,445
Power Lifting	1,049	0	0	1,049
OHS Donations	4,914	10,348	9,705	5,557
Music Trips	3,172	3,924	5,335	1,761

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, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Olpe High School -Continued				
Entrepreneurship	$ 5	$ 4,579	$ 1,932	$ 2,652
Softball/Baseball	0	5,030	5,030	0
Student Council	1,691	6,689	8,035	345
SAFE	363	1,731	1,461	633
Yearbook	2,453	7,688	0	10,141
Subtotal Olpe High School	39,027	81,229	72,014	48,242
Neosho Rapids Junior High				
Cheerleaders	103	355	1	457
Boys Basketball	116	0	1	115
Girls Basketball	154	0	143	11
Football	1	0	1	0
Volleyball	772	0	0	772
Subtotal Neosho Rapids Junior High	1,146	355	146	1,355
Neosho Rapids Elementary				
Building Inservice	1,308	0	530	778
After School Lunch	2,641	0	0	2,641
Interest	205	12	0	217
Student Field Trips	910	1,746	2,072	584
Subtotal Neosho Rapids Elementary	5,064	1,758	2,602	4,220
Olpe Junior High				
Cheerleaders	88	590	658	20
Quiz Bowl	4	0	0	4
Subtotal Olpe Junior High	92	590	658	24
Hartford High School				
Sales Tax	0	3,325	3,325	0
Olpe High School				
Sales Tax	0	4,675	4,675	0
Subtotal Sales Tax	0	8,000	8,000	0
Total Student Organization Funds	83,015	148,524	143,105	88,434
Recreation Commission	12,319	52,919	65,050	188
Total Agency Accounts	$ 95,334	$ 201,443	$ 208,155	$ 88,622

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, 2024

Gate Receipts	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Hartford High School				
Athletics	$ 4,702	$ 22,787	$ 25,512	$ 1,977
Olpe High School				
Athletics	2,409	46,793	48,258	944
Subtotal Gate Receipts	7,111	69,580	73,770	2,921
Special Projects				
Hartford High School				
Activity	858	944	1,774	28
School Projects	5,199	60	3,048	2,211
Greenhouse	3,442	465	421	3,486
Library	250	49	0	299
Participation	278	0	0	278
HS Basketball Scholarship	1,972	1,370	587	2,755
Music	102	85	112	75
Subtotal Hartford High School	12,101	2,973	5,942	9,132
Olpe High School				
Activity	790	3,226	3,121	895
Athletic Donations	4,906	0	0	4,906
Greenhouse	1,704	5,458	212	6,950
Library	1,822	2,510	3,020	1,312
School Garden	1,279	(1,279)	0	0
Steel Band	3,374	4,550	4,240	3,684
Petty Cash	0	13	0	13
Concessions	2,105	25,142	27,220	27
Subtotal Olpe High School	15,980	39,620	37,813	17,787
Olpe Elementary School				
Olpe Elementary General	943	8,245	6,408	2,780
Olpe Elementary Grants	5	0	0	5
Olpe Elementary Donations	9,024	(420)	4,942	3,662
Subtotal Olpe Elementary School	9,972	7,825	11,350	6,447

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, 2024

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Neosho Rapids Elementary				
Box Tops	$ 340	$ 12	$ 119	$ 233
Take Home Reading	188	0	0	188
Library	1,149	471	905	715
Music	45	0	0	45
Field Day T-Shirts	526	784	784	526
Fundraising	331	0	0	331
Donations and Grants	1,627	191	0	1,818
School Projects	2,211	1,978	2,460	1,729
Wolf Creek Grant	423	0	240	183
Yearbook and Pictures	985	316	0	1,301
Subtotal Neosho Rapids Elementary	7,825	3,752	4,508	7,069
Subtotal School Projects	45,878	54,170	59,613	40,435
Total District Activity Funds	$ 52,989	$ 123,750	$ 133,383	$ 43,356

See Independent Auditor's Report.

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
District Appropriations	$ 52,000	$ 39,796	$ 60,000	$ (20,204)
Interest Income	18	20	0	20
Fees	3,276	5,610	0	5,610
Miscellaneous Revenue	414	1,977	0	1,977
Total Cash Receipts	55,708	47,403	$ 60,000	$ (12,597)
Expenditures				
Community Service Operations				
General & Administration	2,495	1,573	$ 6,000	$ (4,427)
Plant Operations	13,726	10,604	25,000	(14,396)
Recreation Activities	21,371	23,842	25,000	(1,158)
Salaries	15,840	16,305	25,000	(8,695)
Supplies	7,599	13,178	11,738	1,440
Miscellaneous	100	100	0	100
Total Expenditures	61,131	65,602	$ 92,738	$ (27,136)
Receipts Over (Under) Expenditures	(5,423)	(18,199)		
Unencumbered Cash, July 1	45,383	39,960		
Unencumbered Cash, June 30	$ 39,960	$ 21,761		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Federal Grant Pass Through Grantor/Program Title	Federal CFDA Number	Revenues	Expenditures
U.S. Department of Agriculture			
Pass thru Kansas Dept. of Ed.			
Child Nutrition Cluster			
School Breakfast Program	10.553	$ 31,228	$ 31,228
National School Lunch Program	10.555	132,682	132,682
Summer Food Service Program	10.559	17,203	17,203
Total Child Nutrition Cluster		181,113	181,113
Child & Adult Care Food Program	10.558	47,697	47,697
Fresh Fruits & Vegetables Program	10.582	252	252
Total Department of Agriculture		229,062	229,062
Environmental Protection Agency (EPA)			
Direct Aid			
Clean Water State Revolving Fund	66.458	1,184,982	60,000
Total Environmental Protection Agency		1,184,982	60,000
U.S. Department of Education			
Direct Aid			
Small Rural School Achievement Program	84.358	43,729	43,729
Pass thru Kansas Dept. of Ed.			
Title I Grants	84.010	67,482	67,482
Career & Technical Education	84.048	4,320	4,320
Career & Technical Education	84.048	10,000	10,000
Title IV 21st Century Community Learning Centers	84.287	0	54,980
Supporting Effective Instruction State Grants	84.367	10,247	10,247
Student Support & Academic Enrichment Grants	84.424	13,599	13,599
Education Stabilization Fund	84.425	0	30
Education Stabilization Fund	84.425	25,617	16,386
Education Stabilization Fund	84.425	331,749	358,851
Total Pass thru		463,014	535,895
Total Department of Education		506,743	579,624
U.S. Department of Health and Human Services			
Pass thru Kansas Dept. for Children and Families			
MaryLee Allen Promoting Safe and Stable Families Program	93.556	101,109	99,956
Pass thru Kansas Dept. of Ed.			
Every Student Succeeds Act/Preschool Development Grants	93.434	0	2,000
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	306,646	269,149
Temporary Assistance for Needy Families	93.558	169,000	169,000
Total Department of Health and Human Services		576,755	540,105
Total revenues and expenditures of federal awards		$ 2,541,271	$ 1,452,520

The District did not provide federal awards to sub recipients for the year ended June 30, 2024

See accompanying notes to this schedule

Southern Lyon County Unified School District Number 252

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2024

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 252 under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 252, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 252.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2024.

NOTE D. INDIRECT COST RATE

Unified School District Number 252 did not use the standard indirect cost rate of 10%.

SPECIAL REPORTS

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Agler & Gaeddert CHARTERED
Certified Public Accountants

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

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

Board of Education
Unified School District Number 252
Hartford, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unified School District Number 252, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated October 7, 2024. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 7, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District Number 252
Hartford, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 252's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District Number 252's major federal programs for the year ended June 30, 2024. Unified School District Number 252's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District Number 252 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District Number 252 and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District Number 252's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District Number 252's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 252's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment

made by a reasonable user of the report on compliance about Unified School District Number 252's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 Unified School District Number 252's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Unified School District Number 252's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District Number 252's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items that we consider to be significant deficiencies. Finding numbers 1 and 2.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Harold K. Mayes Jr

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 7, 2024

Southern Lyon County Unified School District Number 252

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified not considered to be material weaknesses:	No
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	No

Identification of major programs:

CFDA Number's	Name of Federal Program or Cluster	Amount
U.S. Department of Health and Human Services		
84.425	Education Stabilization Fund	$ 30
84.425	Education Stabilization Fund	16,386
84.425	Education Stabilization Fund	358,851
		375,267
U.S. Department of Health and Human Services		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	269,149
		$ 644,416

Dollar threshold used to distinguish between Type A and Type B programs	$ 750,000
Auditee qualified as a low-risk auditee?	No