**SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252**

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2026

# Southern Lyon county Unified School District Number 252

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June 30, 2026


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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, 2026 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, 2026, 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, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

***Basis for Adverse and Unmodified Opinions***
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Southern Lyon County Unified School District Number 252, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

***Matters Giving Rise for Adverse Opinion on U.S. Generally Accepted Accounting Principles***
As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Management's Responsibility for the Financial Statements***
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt Southern Lyon County Unified School District Number 252 ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

*Auditor's Responsibility for the Audit of the Financial Statement*
Our objectives are to obtain reasonable assurance about where the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

**In performing an audit in accordance with GAAS, we:**

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
3. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Southern Lyon county Unified School District Number 252's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Southern Lyon County Unified School District Number 252 ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain control-related matters that we identified during the audit.

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

*Prior Year Comparative*
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated January 12, 2026, which contained an unmodified opinion on the basic financial statement. The 2025 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 2025 actual column (2026 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2026 (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 2025 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 2025 basic

financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 basic financial statement or to the 2025 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 2025 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, 2025, on the basis of accounting described in Note C.

Harold K. Mayes Jr

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
November 11, 2026

## Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2026

| | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances |
|---|---|---|
| **Governmental Type Funds** | | |
| **General Funds** | | |
| General | $ 0 | $ 0 |
| Supplemental General | 133,516 | 0 |
| **Special Revenue Funds** | | |
| Preschool Aged - At-Risk | 724 | 0 |
| At Risk (K-12) | 213 | 0 |
| Capital Outlay | 2,628,842 | 0 |
| Driver Training | 14,542 | 0 |
| Food Service | 172,976 | 0 |
| Professional Development | 101,298 | 0 |
| Special Education | 367,318 | 0 |
| Career & Postsecondary Education | 214,972 | 0 |
| KPERS Special Retirement Contribution | 0 | 0 |
| Contingency Reserve | 314,233 | 0 |
| Textbook & Student Materials Revolving | 180,905 | 0 |
| District Daycare | 367,974 | 0 |
| Early Childhood Daycare | 191,442 | 0 |
| Gifts and Grants | 158,747 | 0 |
| Other Grants | 91,226 | 0 |
| Federal Funds | 0 | 0 |
| District Activity Funds | 44,862 | 0 |
| **Payroll Fund** | 0 | 0 |
| **Bond and Interest** | | |
| Bond and Interest | 1,692,227 | 0 |
| Total Primary Government | 6,676,017 | 0 |
| **Related Municipal Entity** | | |
| U.S.D. #252 Southern Lyon County Recreation Commission | 52,824 | 0 |
| Total Reporting Entity (Excluding Agency Funds) | $ 6,728,841 | $ 0 |

| | |
|---|---|
| **Composition of Ending Cash** | |
| **Demand Deposits** | |
| Bennington State Bank, Hartford, Kansas/Petty Cash $750 | $ 5,422,249 |
| Citizen State Bank, Olpe, Kansas | 96,407 |
| Recreation Commission | 58,869 |
| **Demand Deposits - Activity Funds** | |
| Bennington State Bank, Hartford, Kansas | 64,282 |
| Citizen State Bank, Olpe, Kansas | 86,423 |

The accompanying notes are an integral part of this financial statement

| Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---|---|
| $ 5,350,534 | $ 5,350,534 | $ 0 | $ 203,223 | $ 203,223 |
| 1,821,558 | 1,787,625 | 167,449 | 0 | 167,449 |
| 61,765 | 61,765 | 724 | 0 | 724 |
| 743,233 | 743,446 | 0 | 58,187 | 58,187 |
| 954,631 | 920,704 | 2,662,769 | 87,423 | 2,750,192 |
| 8,855 | 8,397 | 15,000 | 0 | 15,000 |
| 657,404 | 663,656 | 166,724 | 3,318 | 170,042 |
| 95,350 | 94,648 | 102,000 | 0 | 102,000 |
| 849,503 | 950,007 | 266,814 | 0 | 266,814 |
| 363,776 | 362,133 | 216,615 | 40,205 | 256,820 |
| 600,845 | 600,845 | 0 | 0 | 0 |
| 86,000 | 0 | 400,233 | 0 | 400,233 |
| 58,089 | 69,032 | 169,962 | 0 | 169,962 |
| 368,650 | 506,186 | 230,438 | 0 | 230,438 |
| 118,435 | 203,344 | 106,533 | 0 | 106,533 |
| 2,280,366 | 2,435,163 | 3,950 | 35,828 | 39,778 |
| 56,274 | 72,117 | 75,383 | 0 | 75,383 |
| 105,675 | 105,675 | 0 | 13,470 | 13,470 |
| 185,323 | 181,009 | 49,176 | 0 | 49,176 |
| 0 | 0 | 0 | 43,292 | 43,292 |
| 1,151,193 | 994,304 | 1,849,116 | 0 | 1,849,116 |
| 15,917,459 | 16,110,590 | 6,482,886 | 484,946 | 6,967,832 |
| 62,702 | 56,657 | 58,869 | 0 | 58,869 |
| $ 15,980,161 | $ 16,167,247 | $ 6,541,755 | $ 484,946 | $ 7,026,701 |

**Composition of Ending Cash - Continued**

| | |
|---|---|
| **Certificate of Deposits** | |
| Bennington State Bank, Hartford, Kansas | $ 700,000 |
| Citizen State Bank, Olpe, Kansas | 700,000 |
| Total Cash | 7,128,230 |
| **Agency Funds per Schedule 3** | (101,529) |
| **Total Reporting Entity (Excluding Agency Funds)** | $ 7,026,701 |

The accompanying notes are an integral part of this financial statement

## NOTES TO FINANCIAL STATEMENT
June 30, 2026

### NOTE A. MUNICIPAL REPORTING ENTITY

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

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

### NOTE B. REGULATORY BASIS FUND TYPES

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

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

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

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

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

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

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

### NOTE C. BASIS OF ACCOUNTING

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

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

## NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before September 11th of the proposed budget and notice of public hearing on the budget
3. Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before October 1st.
5. Adopted budget filed with the county clerk by 5:00 PM on October 1st.

If the District is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

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

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

## NOTE E. DEPOSITS AND INVESTMENTS

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

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the District or in an adjoining District if such institution has

## NOTE E. DEPOSITS AND INVESTMENTS - continued

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, 2026.

On June 30, 2026, the carrying amount of the District's bank deposits was $7,069,361 (which excludes recreation commission) and the bank balance was $7,241,197. 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 $6,741,197 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, 2026, the carrying amount of the Recreation Commission's bank deposits was $58,869 and the bank balance was $59,391. 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, $59,391 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 |

**NOTE F. LONG-TERM DEBT - continued**

| | Balance July 1, 2025 | Additions | Reductions/ Payments | Balance June 30, 2026 | Interest Paid |
|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | |
| Refunding, Series 2017 | $ 2,815,000 | $ 0 | $ 435,000 | $ 2,380,000 | $ 75,675 |
| Refunding, Series 2018 | 3,580,000 | 0 | 230,000 | 3,350,000 | 111,288 |
| Refunding, Series 2021 | 4,550,000 | 0 | 50,000 | 4,500,000 | 92,341 |
| Total Long-Term Debt | $ 10,945,000 | $ 0 | $ 715,000 | $ 10,230,000 | $ 279,304 |

| Bond Principal | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | |
| Refunding, Series 2017 | $ 450,000 | $ 460,000 | $ 475,000 | $ 490,000 | 505,000 |
| Refunding, Series 2018 | 235,000 | 245,000 | 250,000 | 255,000 | 265,000 |
| Refunding, Series 2021 | 50,000 | 50,000 | 50,000 | 50,000 | 55,000 |
| Total | $ 735,000 | $ 755,000 | $ 775,000 | $ 795,000 | 825,000 |

| Bond Principal | 2032-2036 | 2037-2038 | Total |
|---|---|---|---|
| General Obligation Bonds: | | | |
| Refunding, Series 2017 | $ 0 | $ 0 | $ 2,380,000 |
| Refunding, Series 2018 | 1,450,000 | 650,000 | 3,350,000 |
| Refunding, Series 2021 | 2,970,000 | 1,275,000 | 4,500,000 |
| Total | $ 4,420,000 | $ 1,925,000 | $ 10,230,000 |

| Bond Interest | 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|
| General Obligation Bonds: | | | | | |
| Refunding, Series 2017 | $ 63,525 | $ 51,000 | $ 36,975 | $ 22,500 | 7,575 |
| Refunding, Series 2018 | 102,013 | 94,813 | 87,388 | 79,813 | 72,013 |
| Refunding, Series 2021 | 91,792 | 91,167 | 90,454 | 89,654 | 88,814 |
| Total | $ 257,329 | $ 236,979 | $ 214,817 | $ 191,967 | 168,402 |

| Bond Interest | 2032-2036 | 2037-2038 | Total |
|---|---|---|---|
| General Obligation Bonds: | | | |
| Refunding, Series 2017 | $ 0 | $ 0 | $ 181,575 |
| Refunding, Series 2018 | 229,888 | 22,106 | 688,031 |
| Refunding, Series 2021 | 305,454 | 30,465 | 787,799 |
| Total | $ 535,342 | $ 52,571 | $ 1,657,405 |

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, 2026, the statutory limit for the District was $7,296,218. As of June 30, 2026 the District exceed the statutory limit by $2,933,782. The District has received State approval to exceed the limit.

## NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

| From | To | Statutory Authority | Amount |
|---|---|---|---|
| General | Special Education | K.S.A. 72-6478 | $ 648,471 |
| General | At Risk (K-12) | K.S.A. 72-6478 | 568,238 |
| General | Contingency | K.S.A. 72-6478 | 86,000 |
| Supplemental General | Special Education | K.S.A. 72-6430 | 170,897 |
| Supplemental General | Career & Postsecondary Ed. | K.S.A. 72-6430 | 350,000 |
| Supplemental General | Preschool Aged - At-Risk | K.S.A. 72-6430 | 61,765 |
| Supplemental General | At Risk (K-12) | K.S.A. 72-6430 | 174,995 |
| Supplemental General | Food Service | K.S.A. 72-6430 | 250,000 |
| Supplemental General | Professional Development | K.S.A. 72-6430 | 95,350 |
| Supplemental General | Drivers Training | K.S.A. 72-6430 | 2,775 |

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

***Group Health Insurance:*** As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2026, four retirees participated in this plan and the District paid $32,292 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 $1,118 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 $8,749.

***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, 2026.

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

Changes in long-term obligations, other than debt, for the year ended June 30, 2026, are as follows:

| | Balance July 1, 2025 | Net Change | Balance June 30, 2026 |
|---|---|---|---|
| Compensated Absences | $ 134,926 | $ (4,520) | $ 139,446 |

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

## NOTE I. DEFINED BENEFIT PENSION PLAN

***Plan description*** - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at 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 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

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

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

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

## NOTE I. DEFINED BENEFIT PENSION PLAN - continued

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $600,845 for the year ended June 30, 2026.

***Net Pension Liability*** – On June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $4,791,007. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

## NOTE J. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

## NOTE K. OTHER INFORMATION

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

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

***Compliance with Kansas Statutes:*** The Gifts and Grants and Other Grant Funds have grants that have deficit cash and unencumbered cash balance, however these funds have grant funds which will be 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 L. SUBSEQUENT EVENTS

***Subsequent Events:*** The District evaluated subsequent events through November 11, 2026, the date the financial statements were available to be issued. Based on this evaluation there are no material subsequent events to disclose.

**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, 2026

| | Certified Budget | Adjustment to Comply with Legal Max * |
|---|---|---|
| **Governmental Type Funds** | | |
| **General Funds** | | |
| General | $ 5,881,713 | $ (531,179) |
| Supplemental General | 1,963,835 | (176,210) |
| **Special Revenue Funds** | | |
| At Risk (4 yr. old) | 100,000 | 0 |
| At Risk (K-12) | 812,000 | 0 |
| Capital Outlay | 3,544,472 | 0 |
| Driver Training | 26,000 | 0 |
| Food Service | 760,000 | 0 |
| Professional Development | 125,000 | 0 |
| Special Education | 1,455,994 | 0 |
| Career & Postsecondary Education | 575,000 | 0 |
| KPERS Special Retirement Contribution | 800,678 | 0 |
| **Debt Service Fund** | | |
| Bond and Interest | 1,006,000 | 0 |
| **Related Municipal Entity** | | |
| Recreation Commission | 101,871 | 0 |

**Schedule 1**

| Adjustment for Qualifying Budget Credits * | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---|---|---|---|
| $ 0 | $ 5,350,534 | $ 5,350,534 | $ 0 |
| 0 | 1,787,625 | 1,787,625 | 0 |
| 0 | 100,000 | 61,765 | (38,235) |
| 0 | 812,000 | 743,446 | (68,554) |
| 0 | 3,544,472 | 920,704 | (2,623,768) |
| 0 | 26,000 | 8,397 | (17,603) |
| 0 | 760,000 | 663,656 | (96,344) |
| 0 | 125,000 | 94,648 | (30,352) |
| 0 | 1,455,994 | 950,007 | (505,987) |
| 0 | 575,000 | 362,133 | (212,867) |
| 0 | 800,678 | 600,845 | (199,833) |
| 0 | 1,006,000 | 994,304 | (11,696) |
| 0 | 101,871 | 56,657 | (45,214) |

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **State Sources** | | | | |
| General State Aid | $ 4,625,141 | $ 4,844,514 | $ 5,071,707 | $ (227,193) |
| Mineral Production Tax | 1,183 | 601 | 6 | 595 |
| Special Education Aid | 507,515 | 505,419 | 810,000 | (304,581) |
| Reimbursement | 51 | 0 | 0 | 0 |
| Total Cash Receipts | 5,133,890 | 5,350,534 | $ 5,881,713 | $ (531,179) |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | | | | |
| Certified | 1,700,414 | 1,350,384 | $ 1,957,773 | $ (607,389) |
| Non-Certified | 78,011 | 105,778 | 80,000 | 25,778 |
| Employee Benefits | | | | |
| Insurance | 103,881 | 38,081 | 105,000 | (66,919) |
| Social Security | 15,538 | (344) | 18,000 | (18,344) |
| Other | 20,067 | 22,755 | 19,000 | 3,755 |
| Purchased Professional and Technical Services | 46,101 | 47,922 | 48,000 | (78) |
| Purchased Property Services | 0 | 0 | 30,000 | (30,000) |
| Supplies | | | | |
| General Supplemental | 100,111 | 91,147 | 103,000 | (11,853) |
| Supplies (Technology Related) | 52,567 | 9,070 | 54,000 | (44,930) |
| Property (Equipment & Furnishings) | 56,530 | 96,405 | 27,000 | 69,405 |
| Other | 7,135 | 0 | 7,200 | (7,200) |
| **Student Support Services** | | | | |
| Salaries | | | | |
| Certified | 146,229 | 251,031 | 148,000 | 103,031 |
| Non-Certified | 157,046 | 171,369 | 159,000 | 12,369 |
| Employee Benefits | | | | |
| Insurance | 4,336 | 0 | 5,000 | (5,000) |
| Social Security | 5,465 | 0 | 6,000 | (6,000) |
| Other | 4,995 | 9,737 | 6,000 | 3,737 |
| Other Purchased Services | 4,126 | 3,917 | 9,000 | (5,083) |
| Supplies | 4,432 | 2,496 | 9,000 | (6,504) |
| Other | 3,895 | 4,707 | 0 | 4,707 |
| **Instructional Support Staff** | | | | |
| Supplies | 3,728 | 3,199 | 0 | 3,199 |
| **General Administration** | | | | |
| Salaries | | | | |
| Certified | 146,292 | 158,896 | 15,000 | 143,896 |
| Non-Certified | 8,010 | 0 | 8,500 | (8,500) |

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Expenditures - Continued** | | | | |
| **General Administration - continued** | | | | |
| Employee Benefits | | | | |
| Insurance | $ 5,212 | $ 0 | $ 5,000 | $ (5,000) |
| Social Security | 2,774 | 0 | 3,000 | (3,000) |
| Other | 137 | 124 | 200 | (76) |
| Purchased Professional and Technical Services | 19,215 | 28,836 | 20,000 | 8,836 |
| Purchased Property Services | 275 | 0 | 300 | (300) |
| Other Purchased Services | | | | |
| Communications | 11,354 | 11,682 | 12,000 | (318) |
| Supplies | 39,208 | 12,828 | 43,000 | (30,172) |
| Other | 450 | 450 | 500 | (50) |
| **School Administration** | | | | |
| Salaries | | | | |
| Certified | 221,342 | 241,706 | 225,000 | 16,706 |
| Non-Certified | 75,086 | 80,799 | 76,000 | 4,799 |
| Employee Benefits | | | | |
| Insurance | 2,979 | 0 | 3,000 | (3,000) |
| Social Security | 4,693 | 0 | 5,000 | (5,000) |
| Other | 204 | 189 | 300 | (111) |
| Other Purchased Services | | | | |
| Communications | 39,821 | 38,836 | 37,000 | 1,836 |
| Supplies | 2,944 | 2,154 | 3,000 | (846) |
| Other | 1,336 | 1,509 | 2,000 | (491) |
| **Central Services** | | | | |
| Salaries | | | | |
| Non-Certified | 129,738 | 153,255 | 130,000 | 23,255 |
| Employee Benefits | | | | |
| Insurance | 1,911 | 0 | 5,000 | (5,000) |
| Social Security | 1,534 | 0 | 0 | 0 |
| Other | 46 | 29 | 100 | (71) |
| **Operations and Maintenance** | | | | |
| Salaries | | | | |
| Non-Certified | 304,476 | 327,820 | 305,000 | 22,820 |
| Employee Benefits | | | | |
| Insurance | 7,784 | 0 | 8,000 | (8,000) |
| Social Security | 5,108 | 0 | 6,000 | (6,000) |
| Other | 237 | 154 | 400 | (246) |
| Purchased Property Services | | | | |
| Water/Sewer | 58,184 | 56,099 | 65,000 | (8,901) |
| Repairs and Maintenance | 3,077 | 0 | 4,000 | (4,000) |
| Other Purchased Services | | | | |
| Insurance | 133,828 | 146,818 | 135,000 | 11,818 |

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Expenditures - Continued** | | | | |
| **Operations and Maintenance - Continued** | | | | |
| Supplies | | | | |
| General Supplies | $ 778 | $ 1,800 | $ 1,000 | $ 800 |
| Energy | | | | |
| Heating | 29,071 | 57,808 | 30,000 | 27,808 |
| Electricity | 138,888 | 137,469 | 140,000 | (2,531) |
| Motor Fuel | 5,616 | 3,942 | 60,000 | (56,058) |
| Other Energy | 17,872 | 11,107 | 20,000 | (8,893) |
| Miscellaneous Supplies | 2,511 | 2,299 | 3,000 | (701) |
| **Student Transportation Services** | | | | |
| Salaries | | | | |
| Non-Certified | 2,200 | 0 | 3,000 | (3,000) |
| Employee Benefits | | | | |
| Other | 2 | 0 | 2 | (2) |
| **Vehicle Operating Services** | | | | |
| Salaries | | | | |
| Non-Certified | 171,213 | 212,470 | 180,000 | 32,470 |
| Employee Benefits | | | | |
| Insurance | 2,128 | 0 | 5,000 | (5,000) |
| Social Security | 1,364 | 0 | 0 | 0 |
| Other | 137 | 128 | 200 | (72) |
| Insurance | 10,168 | 21,981 | 12,000 | 9,981 |
| Motor Fuel | 20,904 | 19,928 | 21,000 | (1,072) |
| Other | 83,529 | 109,055 | 85,000 | 24,055 |
| **Operating Transfers** | | | | |
| Driver Training | 0 | 0 | 5,000 | (5,000) |
| Special Education | 507,515 | 648,471 | 810,000 | (161,529) |
| Contingency Reserve | 5,000 | 86,000 | 0 | 86,000 |
| Preschool Aged - At-Risk | 0 | 0 | 30,000 | (30,000) |
| At Risk (K-12) | 393,132 | 568,238 | 568,238 | 0 |
| **Adjustment to Comply with Legal Max** | 0 | 0 | (531,179) | 531,179 |
| **Legal Fund Budget and Expenditures** | 5,133,890 | 5,350,534 | 5,350,534 | 0 |
| **Adjustment for Qualifying Budget Credits** | 0 | 0 | 0 | 0 |
| Total Expenditures | 5,133,890 | 5,350,534 | $ 5,350,534 | $ 0 |
| **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 2b**

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **Local Sources** | | | | |
| Ad Valorem Tax | $ 916,967 | $ 1,023,482 | $ 1,059,726 | $ (36,244) |
| Delinquent Tax | 10,238 | 14,971 | 4,688 | 10,283 |
| **County Sources** | | | | |
| Motor Vehicle Tax | 85,441 | 85,419 | 75,769 | 9,650 |
| Recreational Vehicle Tax | 2,029 | 1,753 | 2,258 | (505) |
| Commercial Vehicle Tax | 2,003 | 2,227 | 2,536 | (309) |
| In Lieu of Taxes | 2,469 | 2,610 | 2,480 | 130 |
| **State Sources** | | | | |
| Supplemental State Aid | 676,614 | 691,096 | 759,219 | (68,123) |
| Total Cash Receipts | 1,695,761 | 1,821,558 | $ 1,906,676 | $ (85,118) |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | | | | |
| Certified | 122,346 | 527,106 | $ 262,457 | $ 264,649 |
| Purchased Professional and Technical Services | 3,600 | 0 | 10,000 | (10,000) |
| Supplies | | | | |
| Teaching Supplies | 3,265 | 0 | 10,000 | (10,000) |
| Textbooks | | | 10,000 | (10,000) |
| Supplies (Technology Related) | 43,058 | 0 | 60,000 | (60,000) |
| Property | 1,213 | 0 | 5,000 | (5,000) |
| **Operations & Maintenance** | | | | |
| Purchased Property Services | | | | |
| Repairs and Maintenance | 25,555 | 474 | 176,298 | (175,824) |
| Supplies | | | | |
| General Supplies | 130,662 | 154,263 | 150,000 | 4,263 |
| Energy | | | | |
| Heating | 29,686 | 0 | 76,414 | (76,414) |
| **Operating Transfers** | | | | |
| Driver Training | 9,000 | 2,775 | 0 | 2,775 |
| Food Service | 230,000 | 250,000 | 250,000 | 0 |
| Professional Development | 85,000 | 95,350 | 23,702 | 71,648 |
| Special Education | 312,477 | 170,897 | 278,663 | (107,766) |
| Career & Postsecondary Education | 320,000 | 350,000 | 340,000 | 10,000 |
| At Risk (4 yr. old) | 45,713 | 61,765 | 69,276 | (7,511) |
| At Risk (K-12) | 355,000 | 174,995 | 242,025 | (67,030) |
| **Adjustment to Comply with Legal Max** | 0 | 0 | (176,210) | 176,210 |
| **Legal Fund Budget and Expenditures** | 1,716,575 | 1,787,625 | $ 1,787,625 | $ 0 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

**Schedule 2b**

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Receipts Over (Under) Expenditures** | $ (20,814) | $ 33,933 | | |
| **Unencumbered Cash, July 1** | 154,330 | 133,516 | | |
| **Unencumbered Cash, June 30** | $ 133,516 | $ 167,449 | | |

See Independent Auditor's Report.

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **Other** | | | | |
| Transfer from General | $ 0 | $ 0 | $ 30,000 | $ 31,765 |
| Transfer from Supplemental General | 45,713 | 61,765 | 69,276 | (7,511) |
| Total Cash Receipts | 45,713 | 61,765 | $ 99,276 | $ 24,254 |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | | | | |
| Certified | 45,713 | 61,765 | $ 100,000 | $ (38,235) |
| Total Expenditures | 45,713 | 61,765 | $ 100,000 | $ (38,235) |
| **Receipts Over (Under) Expenditures** | 0 | 0 | | |
| **Unencumbered Cash, July 1** | 724 | 724 | | |
| **Unencumbered Cash, June 30** | $ 724 | $ 724 | | |

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | 2025 Actual | 2026 Actual | 2026 Budget | Variance Over (Under) |
|---|---|---|---|---|
| **Cash Receipts** | | | | |
| **Other** | | | | |
| Miscellaneous | $ 0 | $ 0 | $ 1,525 | $ (1,525) |
| Transfer from Supplemental General | 355,000 | 174,995 | 568,238 | (393,243) |
| Transfer from General | 393,132 | 568,238 | 242,025 | 326,213 |
| Total Cash Receipts | 748,132 | 743,233 | $ 811,788 | $ (68,555) |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | | | | |
| Certified | 608,694 | 634,851 | $ 641,000 | $ (6,149) |
| Employee Benefits | | | | |
| Insurance | 1,170 | 0 | 1,200 | (1,200) |
| Social Security | 5,207 | 0 | 5,200 | (5,200) |
| Other | 412 | 39 | 500 | (461) |
| Purchased Professional and | 11,000 | 11,500 | 12,000 | (500) |
| Supplies | | | | |
| General Supplemental (Teaching) | 7,103 | 464 | 18,000 | (17,536) |
| Supplies (Technology Related) | 6,434 | 0 | 15,000 | (15,000) |
| **Student Support Services** | | | | |
| Salaries | | | | |
| Non-Certified | 105,435 | 96,533 | 115,000 | (18,467) |
| Employee Benefits | | | | |
| Insurance | 1,887 | 0 | 3,000 | (3,000) |
| Social Security | 531 | 0 | 1,000 | (1,000) |
| Other | 46 | 59 | 100 | (41) |
| Total Expenditures | 747,919 | 743,446 | $ 812,000 | $ (68,554) |
| **Receipts Over (Under) Expenditures** | 213 | (213) | | |
| **Unencumbered Cash, July 1** | 0 | 213 | | |
| **Unencumbered Cash, June 30** | $ 213 | $ 0 | | |

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| **Cash Receipts** | **2025** | | | **Variance Over** |
| **Local Sources** | **Actual** | **Actual** | **Budget** | **(Under)** |
| Ad Valorem Tax | $ 388,981 | $ 410,218 | $ 403,041 | $ 7,177 |
| Delinquent Tax | 4,225 | 6,228 | 1,986 | 4,242 |
| Interest on Idle Funds | 286,183 | 226,004 | 350,000 | (123,996) |
| Other | 101,644 | 147,763 | 0 | 147,763 |
| **County Sources** | | | | |
| Motor Vehicle Tax | 33,985 | 36,146 | 32,412 | 3,734 |
| Recreational Vehicle Tax | 807 | 750 | 966 | (216) |
| Commercial Vehicle Tax | 857 | 945 | 1,085 | (140) |
| In Lieu of Taxes | 1,061 | 1,106 | 1,061 | 45 |
| **State Sources** | | | | |
| Capital Outlay State Aid | 135,172 | 125,471 | 125,078 | 393 |
| Total Cash Receipts | 952,915 | 954,631 | $ 915,629 | $ 39,002 |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Supplies - Performance Uniforms | 0 | 29,844 | $ 50,000 | $ (20,156) |
| Supplies - Technology Software | 14,153 | 0 | 150,000 | (150,000) |
| Property | 0 | 31,471 | 20,000 | 11,471 |
| **Student Support Services** | | | | |
| Supplies - Technology Software | 0 | 0 | 50,000 | (50,000) |
| **Operations and Maintenance** | | | | |
| Salaries- Non-Certified | 0 | 0 | 100,000 | (100,000) |
| Employee Benefits | | | | |
| Insurance | 0 | 0 | 10,000 | (10,000) |
| Social Security | 0 | 0 | 5,000 | (5,000) |
| Other | 0 | 0 | 3,000 | (3,000) |
| Purchased Property Services | 0 | 0 | 800,000 | (800,000) |
| Property | 0 | 13,359 | 0 | 13,359 |
| **Transportation** | | | | |
| Property | 0 | 0 | 200,000 | (200,000) |
| **Facilities Acquisition and Construction Services** | | | | |
| Architect Services | 0 | 0 | 518,582 | (518,582) |
| Site and Land Improvement | 0 | 828,382 | 1,000,000 | (171,618) |
| Building Improvement | | | | |
| Outside Contractors | 454,187 | 17,648 | 637,890 | (620,242) |
| Total Expenditures | 468,340 | 920,704 | $ 3,544,472 | $ (2,623,768) |
| **Receipts Over (Under) Expenditures** | 484,575 | 33,927 | | |
| **Unencumbered Cash, July 1** | 2,119,612 | 2,628,842 | | |
| **Cancelled PO's** | 24,655 | 0 | | |
| **Unencumbered Cash, June 30** | $ 2,628,842 | $ 2,662,769 | | |

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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **Local Sources** | | | | |
| Other | $ 0 | $ 0 | $ 383 | $ (383) |
| **State Sources** | | | | |
| State Safety Aid | 4,350 | 6,080 | 6,075 | 5 |
| **Other** | | | | |
| Transfer from General | 0 | 0 | 5,000 | (5,000) |
| Transfer from Supplemental General | 9,000 | 2,775 | 0 | 2,775 |
| Total Cash Receipts | 13,350 | 8,855 | $ 11,458 | $ (2,603) |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | | | | |
| Certified | 10,755 | 2,024 | $ 14,000 | $ (11,976) |
| Employee Benefits | | | | |
| Insurance | 1 | 0 | 0 | 0 |
| Social Security | 61 | 0 | 1,000 | (1,000) |
| Supplies | | | | |
| General Supplemental | 76 | 0 | 2,000 | (2,000) |
| Miscellaneous | 0 | 5,962 | 0 | 5,962 |
| Equipment | 769 | 0 | 2,000 | (2,000) |
| Other | 1,735 | 411 | 3,000 | (2,589) |
| **Vehicle Services & Maintenance** | | | | |
| Insurance | 0 | 0 | 1,000 | (1,000) |
| Motor Fuel | 0 | 0 | 1,000 | (1,000) |
| Other | 0 | 0 | 2,000 | (2,000) |
| Total Expenditures | 13,397 | 8,397 | $ 26,000 | $ (17,603) |
| **Receipts Over (Under) Expenditures** | (47) | 458 | | |
| **Unencumbered Cash, July 1** | 14,589 | 14,542 | | |
| **Unencumbered Cash, June 30** | $ 14,542 | $ 15,000 | | |

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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| **Cash Receipts** | **2025 Actual** | **Actual** | **Budget** | **Variance Over (Under)** |
| **Local Sources** | | | | |
| Food Service | | | | |
| Student Sales - Lunch | $ 174,729 | $ 174,542 | $ 108,515 | $ 66,027 |
| Student Sales - Breakfast | 0 | 0 | 23,684 | (23,684) |
| Student Sales - Snacks | 0 | 0 | 2,991 | (2,991) |
| Adult and Student - Non-Reimbursable Sales | 4,323 | 3,528 | 9,132 | (5,604) |
| Miscellaneous Sales | 220 | 0 | 3,124 | (3,124) |
| Interest | 89 | 2 | 0 | 2 |
| **State Sources** | | | | |
| School Food Assistance | 2,621 | 2,738 | 1,933 | 805 |
| **Federal Sources** | | | | |
| Child Nutrition Programs | 196,054 | 226,594 | 187,645 | 38,949 |
| **Other** | | | | |
| Transfer from Supplemental General | 230,000 | 250,000 | 250,000 | 0 |
| Total Cash Receipts | 608,036 | 657,404 | $ 587,024 | $ 70,380 |
| **Expenditures** | | | | |
| **Food Service Operation** | | | | |
| Salaries | | | | |
| Non-Certified | 193,071 | 217,226 | $ 190,000 | $ 27,226 |
| Employee Benefits | | | | |
| Insurance | 3,055 | 0 | 20,000 | (20,000) |
| Social Security | 2,195 | 0 | 12,000 | (12,000) |
| Other | 149 | 124 | 200 | (76) |
| Other Purchased Services | 9,081 | 11,711 | 40,000 | (28,289) |
| Supplies | | | | |
| Food and Milk | 375,239 | 409,573 | 470,000 | (60,427) |
| Miscellaneous Supplies | 13,026 | 12,190 | 2,000 | 10,190 |
| Property | 15,849 | 12,512 | 25,000 | (12,488) |
| Other | 141 | 320 | 800 | (480) |
| Total Expenditures | 611,806 | 663,656 | $ 760,000 | $ (96,344) |
| **Receipts Over (Under) Expenditures** | (3,770) | (6,252) | | |
| **Unencumbered Cash, July 1** | 176,746 | 172,976 | | |
| **Unencumbered Cash, June 30** | $ 172,976 | $ 166,724 | | |

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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **Local Sources** | | | | |
| Other | $ 791 | $ 0 | $ 0 | $ 0 |
| **State Sources** | | | | |
| State Aid | 6,653 | 0 | 0 | 0 |
| **Other** | | | | |
| Transfer from Supplemental General | 85,000 | 95,350 | 23,702 | 71,648 |
| | 92,444 | 95,350 | $ 23,702 | $ 71,648 |
| **Expenditures** | | | | |
| **Instructional Support Staff** | | | | |
| Purchased Professional and Technical Services | 61,560 | 70,281 | $ 75,000 | $ (4,719) |
| Other Purchased Services | 11,666 | 7,205 | 25,000 | (17,795) |
| Misc. Supplies | 18,756 | 17,162 | 25,000 | (7,838) |
| Total Expenditures | 91,982 | 94,648 | $ 125,000 | $ (30,352) |
| **Receipts Over (Under) Expenditures** | 462 | 702 | | |
| **Unencumbered Cash, July 1** | 100,836 | 101,298 | | |
| **Unencumbered Cash, June 30** | $ 101,298 | $ 102,000 | | |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | 2025 Actual | 2026 Actual | 2026 Budget | Variance Over (Under) |
|---|---|---|---|---|
| **Cash Receipts** | | | | |
| **Local Sources** | | | | |
| Miscellaneous | $ 14,866 | $ 30,135 | $ 13 | $ 30,122 |
| **Other** | | | | |
| Transfer from General | 507,515 | 648,471 | 810,000 | (161,529) |
| Transfer from Supplemental General | 312,477 | 170,897 | 278,663 | (107,766) |
| Total Cash Receipts | 834,858 | 849,503 | $ 1,088,676 | $ (239,173) |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | | | | |
| Non-Certified | 21 | 0 | $ 0 | $ 0 |
| Other Purchased Services | | | | |
| Payment to Special Education Coop | | | | |
| Assessments | 346,934 | 481,566 | 538,094 | (56,528) |
| Flow Through | 435,234 | 447,457 | 702,050 | (254,593) |
| Supplies | | | | |
| General Supplemental | 0 | 0 | 100 | (100) |
| **Student Support Services** | | | | |
| Salaries | | | | |
| Certified | 1,257 | 0 | 30,000 | (30,000) |
| Employee Benefits | | | | |
| Social Security | 96 | 0 | 1,000 | (1,000) |
| Other | 9 | 0 | 100 | (100) |
| Supplies | 300 | 0 | 500 | (500) |
| **Special Area Admin Services** | | | | |
| Salaries | | | | |
| Non-Certified | 8,387 | 7,139 | 10,000 | (2,861) |
| Employee Benefits | | | | |
| Social Security | 221 | 0 | 500 | (500) |
| Insurance | 132 | 0 | 500 | (500) |
| Unemployment | 7 | 0 | 100 | (100) |
| **Vehicle Operating Services** | | | | |
| Salaries | | | | |
| Non-Certified | 4,000 | 7,311 | 15,000 | (7,689) |
| Employee Benefits | | | | |
| Insurance | 0 | 0 | 10,000 | (10,000) |
| Social Security | 0 | 0 | 200 | (200) |
| Other | 2 | 0 | 100 | (100) |

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | 2025 Actual | 2026 Actual | 2026 Budget | Variance Over (Under) |
|---|---|---|---|---|
| **Expenditures - Continued** | | | | |
| **Vehicle Operating Services** | | | | |
| Insurance | $ 10,617 | $ 655 | $ 20,000 | $ (19,345) |
| Supplies | | | | |
| Motor Fuel | 4,920 | 5,879 | 10,000 | (4,121) |
| Equipment | 0 | 0 | 112,750 | (112,750) |
| Other | 0 | 0 | 5,000 | (5,000) |
| Total Expenditures | 812,137 | 950,007 | $ 1,455,994 | $ (505,987) |
| **Receipts Over (Under) Expenditures** | 22,721 | (100,504) | | |
| **Unencumbered Cash, July 1** | 344,597 | 367,318 | | |
| **Unencumbered Cash, June 30** | $ 367,318 | $ 266,814 | | |

See Independent Auditor's Report.

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| **Cash Receipts** | **2025 Actual** | **Actual** | **Budget** | **Variance Over (Under)** |
| **Local Sources** | | | | |
| Miscellaneous | $ 0 | $ 0 | $ 28 | $ (28) |
| **State Sources** | | | | |
| CTE Transportation Aid | 16,853 | 13,776 | 20,000 | (6,224) |
| **Other** | | | | |
| Transfer from Supplemental General | 320,000 | 350,000 | 340,000 | 10,000 |
| Total Cash Receipts | 336,853 | 363,776 | $ 360,028 | $ 3,748 |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | | | | |
| Certified | 308,807 | 343,041 | $ 375,000 | $ (31,959) |
| Employee Benefits | | | | |
| Insurance | 4,127 | 0 | 25,000 | (25,000) |
| Social Security | 3,404 | 0 | 25,000 | (25,000) |
| Other | 174 | 0 | 1,000 | (1,000) |
| Purchased Professional and Technical Services | 0 | 0 | 2,000 | (2,000) |
| Purchased Property Services | | | | |
| Other | 825 | 4,314 | 1,000 | 3,314 |
| Supplies | | | | |
| General Supplemental (Teaching) | 0 | 0 | 15,000 | (15,000) |
| Textbooks | | | 10,000 | (10,000) |
| Supplies (Technology Related) | 2,764 | 3,487 | 0 | 3,487 |
| Property | 0 | 0 | 25,000 | (25,000) |
| **Student Transportation** | | | | |
| Salaries | | | | |
| Non-Certified | 14,052 | 7,066 | 30,000 | (22,934) |
| Motor Fuel | 4,517 | 4,225 | 20,000 | (15,775) |
| Equipment | 0 | 0 | 46,000 | (46,000) |
| Total Expenditures | 338,670 | 362,133 | $ 575,000 | $ (212,867) |
| **Receipts Over (Under) Expenditures** | (1,817) | 1,643 | | |
| **Unencumbered Cash, July 1** | 216,789 | 214,972 | | |
| **Unencumbered Cash, June 30** | $ 214,972 | $ 216,615 | | |

## 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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **State Sources** | | | | |
| KPERS | $ 600,884 | $ 600,845 | $ 800,678 | $ (199,833) |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Employee Benefits | 417,759 | 408,574 | $ 580,678 | $ (172,104) |
| **Student Support** | | | | |
| Employee Benefits | 39,889 | 42,059 | 70,000 | (27,941) |
| **General Administration** | | | | |
| Employee Benefits | 22,414 | 24,034 | 30,000 | (5,966) |
| **School Administration** | | | | |
| Employee Benefits | 28,171 | 30,042 | 30,000 | 42 |
| **Central Services** | | | | |
| Employee Benefits | 6,410 | 6,009 | 5,000 | 1,009 |
| **Operations and Maintenance** | | | | |
| Employee Benefits | 44,964 | 48,068 | 50,000 | (1,932) |
| **Student Transportation Services** | | | | |
| Employee Benefits | 18,913 | 18,025 | 15,000 | 3,025 |
| **Food Service** | | | | |
| Employee Benefits | 22,364 | 24,034 | 20,000 | 4,034 |
| Total Expenditures | 600,884 | 600,845 | $ 800,678 | $ (199,833) |
| **Receipts Over (Under) Expenditures** | 0 | 0 | | |
| **Unencumbered Cash, July 1** | 0 | 0 | | |
| **Unencumbered Cash, June 30** | $ 0 | $ 0 | | |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

**Schedule 2l**

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | 2025 Actual | 2026 Actual |
|---|---|---|
| **Cash Receipts** | | |
| **Other** | | |
| Transfer from General | $ 5,000 | $ 86,000 |
| **Expenditures** | | |
| **Instruction** | 0 | 0 |
| **Receipts Over (Under) Expenditures** | 5,000 | 86,000 |
| **Unencumbered Cash, July 1** | 309,233 | 314,233 |
| **Unencumbered Cash, June 30** | $ 314,233 | $ 400,233 |

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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | 2025 Actual | 2026 Actual |
|---|---|---|
| **Cash Receipts** | | |
| **Local Sources** | | |
| Book Rental Fees | $ 43,835 | $ 40,361 |
| Miscellaneous | 19,532 | 17,728 |
| Total Cash Receipts | 63,367 | 58,089 |
| **Expenditures** | | |
| **Instruction** | | |
| Supplies | | |
| Textbook Purchases | 53,210 | 54,369 |
| Tech Supplies | 19,565 | 14,355 |
| Other Material/Supplies | 22,668 | 308 |
| Total Expenditures | 95,443 | 69,032 |
| **Receipts Over (Under) Expenditures** | (32,076) | (10,943) |
| **Unencumbered Cash, July 1** | 212,981 | 180,905 |
| **Unencumbered Cash, June 30** | $ 180,905 | $ 169,962 |

## Southern Lyon County Unified School District Number 252

**Schedule 2n**

SPECIAL PURPOSE FUNDS
DISTRICT DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | 2025 Actual | 2026 Actual |
|---|---|---|
| **Cash Receipts** | | |
| **Local Sources** | | |
| Daycare | $ 385,688 | $ 368,650 |
| Total Cash Receipts | 385,688 | 368,650 |
| **Expenditures** | | |
| **Instruction** | | |
| Salaries | | |
| Certified | 24,534 | 10,836 |
| Non-Certified | 282,166 | 492,703 |
| Employee Benefits | | |
| Insurance | 20,220 | (694) |
| Social Security | 12,411 | 0 |
| Other Employee Benefits | 703 | 542 |
| Purchased Professional & Technical Services | 1,413 | 862 |
| Supplies | | |
| General Supplemental Teaching | 0 | 755 |
| Property Purchases | 25,262 | 752 |
| Other | 354 | 430 |
| Total Expenditures | 367,063 | 506,186 |
| **Receipts Over (Under) Expenditures** | 18,625 | (137,536) |
| **Unencumbered Cash, July 1** | 349,349 | 367,974 |
| **Unencumbered Cash, June 30** | $ 367,974 | $ 230,438 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2o

### EARY CHILDHOOD GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| | Mobilizing Literacy | Mobilizing Literacy Mini Grant | Family Resources DCF Grant | Child Care Aware LINKS | Eckan Headstart | Totals June 30, 2026 | Totals June 30, 2025 |
|---|---|---|---|---|---|---|---|
| **Cash Receipts** | | | | | | | |
| **Local Sources** | | | | | | | |
| Grants/Donations | $ 30,000 | $ 0 | $ 0 | $ 0 | $ 0 | $ 30,000 | $ 96,816 |
| Contributions & Donations | 0 | 0 | 88,435 | 0 | 0 | 88,435 | 46,279 |
| Total cash receipts | 30,000 | 0 | 88,435 | 0 | 0 | 118,435 | 143,095 |
| **Expenditures** | | | | | | | |
| Instruction | | | | | | | |
| Salaries | 95,993 | 0 | 78,142 | 0 | 0 | 174,135 | 79,174 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 19 |
| Supplies | 0 | 0 | 14,000 | 0 | 0 | 14,000 | 29,319 |
| General Supplemental Teaching | 0 | 0 | 0 | 1,209 | 0 | 1,209 | 175,000 |
| Other | 0 | 0 | 14,000 | 0 | 0 | 14,000 | 14,000 |
| Total Expenditures | 95,993 | 0 | 106,142 | 1,209 | 0 | 203,344 | 297,512 |
| Receipts Over (Under) Expenditures | (65,993) | | (17,707) | (1,209) | 0 | (84,909) | (154,417) |
| Unencumbered Cash, July 1 | 174,282 | 350 | (20,964) | 1,500 | 36,274 | 191,442 | 345,859 |
| Unencumbered Cash, June 30 | $ 204,282 | $ 350 | $ (38,671) | $ 291 | $ 36,274 | $ 106,533 | $ 191,442 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2p

### GIFTS & GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| | TASN SMHI | KS Health NRE Sensory Room | Waste Tire | Trussler Vet Science | Trussler Playground Grant | OKC Love Family Grant | Windle Mental Health | Kansas Health Foundation |
|---|---|---|---|---|---|---|---|---|
| **Cash Receipts** | | | | | | | | |
| **Local Sources** | | | | | | | | |
| Grants/Donations | $ 338,000 | $ 5,000 | $ 5,440 | $ 0 | $ 10,000 | $ 1,000 | $ 0 | $ 0 |
| Total cash receipts | 338,000 | 5,000 | 5,440 | 0 | 10,000 | 1,000 | 0 | 0 |
| **Expenditures** | | | | | | | | |
| Instruction | | | | | | | | |
| Salaries | 381,952 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 55 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Professional & Tech Services | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Supplies | 0 | 0 | 0 | 0 | 10,015 | 912 | 0 | 0 |
| Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Student Support Services | | | | | | | | |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Architect & Engineering Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 382,007 | 0 | 0 | 0 | 10,015 | 912 | 0 | 0 |
| Receipts Over (Under) Expenditures | (44,007) | 5,000 | 5,440 | 0 | (15) | 88 | 0 | 0 |
| Unencumbered Cash, July 1 | 0 | 0 | (5,440) | 7,500 | 0 | 0 | 2,000 | (543) |
| Unencumbered Cash, June 30 | $ (44,007) | $ 5,000 | $ 0 | $ 7,500 | $ (15) | $ 88 | $ 2,000 | $ (543) |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2p

### GIFTS & GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| | Windle BCBS Playground | Olpe Fitness Park | Slumberkins Grant | 21St Century Grant | ECF Morgan Wilke Nurse Grant | Other | Totals June 30, 2026 | Totals June 30, 2025 |
|---|---|---|---|---|---|---|---|---|
| **Cash Receipts** | | | | | | | | |
| **Local Sources** | | | | | | | | |
| Other | $ 0 | $ 1,919,426 | $ 0 | $ 0 | $ 1,500 | $ 0 | $ 2,280,366 | $ 550,766 |
| Total cash receipts | 0 | 1,919,426 | 0 | 0 | 1,500 | 0 | 2,280,366 | 550,766 |
| **Expenditures** | | | | | | | | |
| Instruction | | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 381,952 | 333,352 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 55 | 4,648 |
| Purchased Professional & Tech Services | | | | | | | 0 | 3,000 |
| Supplies | 0 | 0 | (80) | 76 | 642 | 0 | 11,565 | 29,358 |
| Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Student Support Services | | | | | | | | |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,100 |
| Architect & Engineering Services | 0 | 2,041,591 | 0 | 0 | 0 | 0 | 2,041,591 | 30,220 |
| Total Expenditures | 0 | 2,041,591 | (80) | 76 | 642 | 0 | 2,435,163 | 401,678 |
| Receipts Over (Under) Expenditures | 0 | (122,165) | 80 | (76) | 858 | 0 | (154,797) | 149,088 |
| Unencumbered Cash, July 1 | 2,000 | 150,286 | 0 | 0 | 0 | 2,944 | 158,747 | 9,659 |
| Unencumbered Cash, June 30 | $ 2,000 | $ 28,121 | $ 80 | $ (76) | $ 858 | $ 2,944 | $ 3,950 | $ 158,747 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2q

### OTHER GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| Cash Receipts | ECF Fundraising | Waste Tire Grant | Topeka Community Foundation | Kansas Book Festival | Patterson Rural Architect | BCBS Staff Wellness |
|---|---|---|---|---|---|---|
| **Local Sources** | | | | | | |
| Grants/Donations | $ 8,580 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Total cash receipts | 8,580 | 0 | 0 | 0 | 0 | 0 |
| **Expenditures** | | | | | | |
| Instruction | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 14,941 | 0 | 0 | 0 | 3,988 | 1,295 |
| Property | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Professional and Technical Services | 257 | 0 | 0 | 0 | 0 | 0 |
| Instructional Support | | | | | | |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 15,198 | 0 | 0 | 0 | 3,988 | 1,295 |
| Receipts Over (Under) Expenditures | (6,618) | 0 | 0 | 0 | (3,988) | (1,295) |
| Unencumbered Cash, July 1 | 19,867 | (9,400) | 500 | 10,396 | 5,633 | 4,995 |
| Unencumbered Cash, June 30 | $ 13,249 | $ (9,400) | $ 500 | $ 10,396 | $ 1,645 | $ 3,700 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2q

### OTHER GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| Cash Receipts | AED Signage | Nunley Hopkins | Patterson Family Grant | Hopkins Exploration Zone NR | Hopkins Exploration Zone OE | Hopkins Robert Beekeeping | M Orear Hopkins 2024 |
|---|---|---|---|---|---|---|---|
| **Local Sources** | | | | | | | |
| Other | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Total cash receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Expenditures** | | | | | | | |
| Instruction | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 815 | 0 | 0 | 0 | 0 | 0 |
| Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Professional and Technical Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Instructional Support | | | | | | | |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 815 | 0 | 0 | 0 | 0 | 0 |
| Receipts Over (Under) Expenditures | 0 | (815) | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash, July 1 | (7) | 1,383 | 474 | 360 | 419 | 156 | 2,550 |
| Unencumbered Cash, June 30 | $ (7) | $ 568 | $ 474 | $ 360 | $ 419 | $ 156 | $ 2,550 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2q

### OTHER GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| | Small Rural Grant | Schrock Hopkins 2,024 | Coffman Knuth Hopkins | Technology for Families | Hopkins Kelly-Stem Lab OE | Metzger Hopkins 2024 | Pederson Hopkins 2024 |
|---|---|---|---|---|---|---|---|
| **Cash Receipts** | | | | | | | |
| **Local Sources** | | | | | | | |
| Other | $ 47,694 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Total cash receipts | 47,694 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Expenditures** | | | | | | | |
| Instruction | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | 47,694 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Professional and Technical Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Instructional Support | | | | | | | |
| Supplies | 0 | 407 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 47,694 | 407 | 0 | 0 | 0 | 0 | 0 |
| Receipts Over (Under) Expenditures | 0 | (407) | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash, July 1 | 0 | 1,454 | 818 | 1,204 | 1,369 | 25 | 64 |
| Unencumbered Cash, June 30 | $ 0 | $ 1,047 | $ 818 | $ 1,204 | $ 1,369 | $ 25 | $ 64 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2q

### OTHER GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| Cash Receipts | Gen Youth Grant - Food | BCBS EC Pathways | Monsanto Drone Tech | EC Stem Grant | EC Grant | Feeding Kansas Kids | Patterson Family Grant |
|---|---|---|---|---|---|---|---|
| **Local Sources** | | | | | | | |
| Other | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Total cash receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Expenditures** | | | | | | | |
| Instruction | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 1,440 | 0 | 0 | 1,281 | 0 | 0 |
| Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Professional and Technical Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Instructional Support | | | | | | | |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 1,440 | 0 | 0 | 1,281 | 0 | 0 |
| Receipts Over (Under) Expenditures | 0 | (1,440) | 0 | 0 | (1,281) | 0 | 0 |
| Unencumbered Cash, July 1 | 2,000 | 5,631 | 1,226 | 293 | 4,490 | 4,148 | 9,658 |
| Unencumbered Cash, June 30 | $ 2,000 | $ 4,191 | $ 1,226 | $ 293 | $ 3,209 | $ 4,148 | $ 9,658 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2q

### OTHER GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| Cash Receipts | Other Grants Langley | BCBS Healthy Kansas | Honor Flight | Hopkins Fernandini | Hopkins 1920 Andrson | NRE Wolf Creek BLDG Usage | Softball Baseball |
|---|---|---|---|---|---|---|---|
| **Local Sources** | | | | | | | |
| Other | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| Total cash receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Expenditures** | | | | | | | |
| Instruction | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Professional and Technical Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Instructional Support | | | | | | | |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receipts Over (Under) Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash, July 1 | 146 | 8,519 | 48 | 33 | 4,281 | 5,000 | 3,112 |
| Unencumbered Cash, June 30 | $ 146 | $ 8,519 | $ 48 | $ 33 | $ 4,281 | $ 5,000 | $ 3,112 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2q

### OTHER GRANT FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| | Hopkins Admin Back to School | Totals June 30, 2026 | Totals June 30, 2025 |
|---|---|---|---|
| **Cash Receipts** | | | |
| **Local Sources** | | | |
| Other | $ 0 | $ 56,274 | $ 260,501 |
| Total cash receipts | 0 | 56,274 | 260,501 |
| **Expenditures** | | | |
| Instruction | | | |
| Salaries | 0 | 0 | 0 |
| Employee Benefits | 0 | 0 | 0 |
| Supplies | 0 | 23,760 | 243,542 |
| Property | 0 | 47,694 | 46,044 |
| Purchased Professional and | | 0 | |
| Technical Services | 0 | 257 | 3,385 |
| Instructional Support | | 0 | |
| Supplies | 0 | 407 | 1,313 |
| Other | 0 | 0 | 0 |
| Total Expenditures | 0 | 72,118 | 294,284 |
| Receipts Over (Under) Expenditures | 0 | (15,844) | (33,783) |
| Unencumbered Cash, July 1 | 382 | 91,227 | 125,009 |
| Unencumbered Cash, June 30 | $ 382 | $ 75,383 | $ 91,226 |

See Independent Auditor's Report.

## Southern Lyon County Unified School District Number 252

Schedule 2r

**FEDERAL GRANT FUNDS**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual for the Prior Year Ended June 30, 2025)

| | Meadowlark Apprenticeship | Title IV | Title I | Title II |
|---|---|---|---|---|
| **Cash Receipts** | | | | |
| **Federal Sources** | | | | |
| Federal Grants | $ 1,500 | $ 13,932 | $ 75,564 | $ 14,679 |
| Total cash receipts | 1,500 | 13,932 | 75,564 | 14,679 |
| **Expenditures** | | | | |
| **Instruction** | | | | |
| Salaries | 1,500 | 13,932 | 75,564 | 14,679 |
| Insurance | 0 | 0 | 0 | 0 |
| Social Security | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,500 | 13,932 | 75,564 | 14,679 |
| Receipts Over (Under) Expenditures | 0 | 0 | 0 | 0 |
| Unencumbered Cash, July 1 | 0 | 0 | 0 | 0 |
| Unencumbered Cash, June 30 | $ 0 | $ 0 | $ 0 | $ 0 |

**Schedule 2r**

| | Totals June 30, 2026 | Totals June 30, 2025 |
|---|---|---|
| **Cash Receipts** | | |
| **Federal Sources** | | |
| Federal Aid | $ 105,675 | $ 291,658 |
| Total cash receipts | 105,675 | 291,658 |
| **Expenditures** | | |
| **Instruction** | | |
| Salaries | 105,675 | 192,947 |
| Insurance | 0 | 2,847 |
| Social Security | 0 | 3,048 |
| Other | 0 | 127 |
| Supplies | 0 | 16,496 |
| Total Expenditures | 105,675 | 215,465 |
| Receipts Over (Under) Expenditures | 0 | 76,193 |
| Unencumbered Cash, July 1 | 0 | (76,193) |
| Unencumbered Cash, June 30 | $ 0 | $ 0 |

## Southern Lyon County Unified School District Number 252

**Schedule 2s**

BOND & INTEREST FUND
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **Local Sources** | | | | |
| Ad Valorem Tax | $ 1,023,302 | $ 1,030,649 | $ 1,013,669 | $ 16,980 |
| Delinquent Tax | 10,999 | 16,242 | 5,222 | 11,020 |
| **County Sources** | | | | |
| Motor Vehicle Tax | 87,827 | 96,913 | 85,881 | 11,032 |
| Recreational Vehicle Tax | 2,068 | 1,991 | 2,560 | (569) |
| Commercial Vehicle Tax | 2,276 | 2,488 | 2,874 | (386) |
| In Lieu of Taxes | 2,823 | 2,910 | 2,811 | 99 |
| Total cash receipts | 1,129,295 | 1,151,193 | $ 1,113,017 | $ 38,176 |
| **Debt Service** | | | | |
| Interest | 304,054 | 279,304 | $ 279,305 | $ (1) |
| Commission & Postage | 1,500 | 0 | 11,695 | (11,695) |
| Principal | 700,000 | 715,000 | 715,000 | 0 |
| Total Expenditures | 1,005,554 | 994,304 | $ 1,006,000 | $ (11,696) |
| **Receipts Over (Under) Expenditures** | 123,741 | 156,889 | | |
| **Unencumbered Cash, July 1** | 1,568,486 | 1,692,227 | | |
| **Unencumbered Cash, June 30** | $ 1,692,227 | $ 1,849,116 | | |

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, 2026

| Student Organization Accounts<br>Hartford High School | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| Class of 2022 | $ 1,522 | $ 0 | $ 1,522 | $ 0 |
| Class of 2025 | 1,056 | 0 | 0 | 1,056 |
| Class of 2026 | 2,750 | 0 | 2,530 | 220 |
| Class of 2027 | 3,326 | 5,578 | 6,836 | 2,068 |
| Class of 2028 | 162 | 12,010 | 6,536 | 5,636 |
| Class of 2029 | 0 | 1,042 | 278 | 764 |
| HS Cheerleaders | 277 | 2,094 | 1,923 | 448 |
| JH Cheerleaders | 457 | 362 | 0 | 819 |
| Forensics | 250 | 1,779 | 1,250 | 779 |
| FBLA | 1,920 | 5,298 | 2,955 | 4,263 |
| FCCLA | 60 | 0 | 0 | 60 |
| Journalism | 985 | 455 | 0 | 1,440 |
| Julie's kids | 6,453 | 9,454 | 6,559 | 9,348 |
| HS Boys Basketball | 622 | 4,675 | 4,934 | 363 |
| HS Girls Basketball | 2,010 | 4,173 | 5,876 | 307 |
| HS Football | 1,336 | 7,164 | 7,285 | 1,215 |
| HS Volleyball | 671 | 880 | 271 | 1,280 |
| HS Golf | 149 | 1,260 | 218 | 1,191 |
| HS Volleyball Scholarship | 1,058 | 100 | 800 | 358 |
| JH Volleyball | 571 | 0 | 350 | 221 |
| JH Girls Basketball | 11 | 0 | 0 | 11 |
| JH Boys Basketball | 116 | 0 | 0 | 116 |
| National Honor Society | 467 | 0 | 85 | 382 |
| Applied Business | 319 | 0 | 0 | 319 |
| Scholars Bowl | 0 | 187 | 0 | 187 |
| Student Council | 971 | 13,790 | 13,584 | 1,177 |
| **Subtotal Hartford High School** | 27,519 | 70,301 | 63,792 | 34,028 |
| **Olpe High School** | | | | |
| Class of 2026 | 4,783 | 60 | 4,834 | 9 |
| Class of 2027 | 6,655 | 3,439 | 6,304 | 3,790 |
| Class of 2028 | 1,589 | 4,190 | 43 | 5,736 |
| Class of 2029 | 0 | 2,015 | 0 | 2,015 |
| OHS Petty Cash | 0 | 818 | 818 | 0 |
| Photography | 3,123 | 7,182 | 9,709 | 596 |
| Band | 1,545 | 600 | 750 | 1,395 |
| Cheerleaders | 1,643 | 5,755 | 6,864 | 534 |
| Drama | 1,005 | 993 | 496 | 1,502 |
| FCCLA | 465 | 536 | 177 | 824 |
| FBLA | 642 | 3,335 | 3,901 | 76 |
| FCA | 634 | 0 | 502 | 132 |
| FFA | 12,476 | 44,149 | 37,142 | 19,483 |
| Forensics | 842 | 28 | 112 | 758 |
| Key Club | 1,395 | 8,081 | 8,810 | 666 |

## 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, 2026

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| **Olpe High School -Continued** | | | | |
| Power Lifting | $ 1,049 | $ 0 | $ 400 | $ 649 |
| OHS Donations | 6,228 | 10,898 | 11,033 | 6,093 |
| Music Trips | 2,565 | 4,096 | 3,379 | 3,282 |
| Entrepreneurship | 1,698 | 12,610 | 13,316 | 992 |
| Softball | | 100 | 0 | 100 |
| Baseball | 30 | 5,088 | 4,587 | 531 |
| Student Council | 5,668 | 36,597 | 36,610 | 5,655 |
| Student Fellowship Account | 0 | 389 | 377 | 12 |
| SAFE | 470 | 730 | 1,200 | 0 |
| Yearbook | 2,868 | 8,590 | 2,758 | 8,700 |
| **Subtotal Olpe High School** | 57,373 | 160,279 | 154,122 | 63,530 |
| **Neosho Rapids Elementary** | | | | |
| Building Inservice | 778 | 0 | 488 | 290 |
| After School Lunch | 2,641 | 0 | 0 | 2,641 |
| Interest | 228 | 9 | 0 | 237 |
| Student Field Trips | 190 | 3,167 | 3,036 | 321 |
| **Subtotal Neosho Rapids Elementary** | 3,837 | 3,176 | 3,524 | 3,489 |
| **Olpe Junior High** | | | | |
| Cheerleaders | 836 | 2,577 | 2,931 | 482 |
| Quiz Bowl | 4 | 41 | 45 | 0 |
| **Subtotal Olpe Junior High** | 840 | 2,618 | 2,976 | 482 |
| **Hartford High School** | | | | |
| Sales Tax | 0 | 6,095 | 6,095 | 0 |
| **Olpe High School** | | | | |
| Sales Tax | 0 | 6,457 | 6,457 | 0 |
| **Subtotal Sales Tax** | 0 | 12,552 | 12,552 | 0 |
| Total Student Organization Funds | 89,569 | 248,926 | 236,966 | 101,529 |
| **Recreation Commission** | 1,564 | 56,950 | 58,514 | 0 |
| **Total Agency Accounts** | $ 91,133 | $ 305,876 | $ 295,480 | $ 101,529 |

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, 2026

| Gate Receipts | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| **Hartford High School** | | | | |
| Athletics | $ 2,538 | $ 42,516 | $ 36,077 | $ 8,977 |
| **Olpe High School** | | | | |
| Athletics | 565 | 63,151 | 61,673 | 2,043 |
| **Subtotal Gate Receipts** | 3,103 | 105,667 | 97,750 | 11,020 |
| **Special Projects** | | | | |
| **Hartford High School** | | | | |
| Activity | 29 | 8,750 | 4,603 | 4,176 |
| School Projects | 6,421 | 2,651 | 6,421 | 2,651 |
| Greenhouse | 3,461 | 782 | 320 | 3,923 |
| Library | 471 | 20 | 0 | 491 |
| Participation | 278 | 0 | 0 | 278 |
| HS Basketball Scholarship | 3,356 | 749 | 1,764 | 2,341 |
| Music | 83 | 0 | 20 | 63 |
| Petty Cash | 0 | 750 | 522 | 228 |
| **Subtotal Hartford High School** | 14,099 | 13,702 | 13,650 | 14,151 |
| **Olpe High School** | | | | |
| Activity | 1,250 | 1,285 | 1,183 | 1,352 |
| Athletic Donations | 4,906 | 2,275 | 3,580 | 3,601 |
| Greenhouse | 6,256 | 756 | 4,542 | 2,470 |
| Library | 1,103 | 2,488 | 3,020 | 571 |
| Steel Band | 4,125 | 1,408 | 1,622 | 3,911 |
| Concessions | 610 | 45,001 | 42,544 | 3,067 |
| **Subtotal Olpe High School** | 18,250 | 53,213 | 56,491 | 14,972 |
| **Olpe Elementary School** | | | | |
| Olpe Elementary General | 2,233 | 50 | 399 | 1,884 |
| Olpe Elementary Grants | 21 | 0 | 0 | 21 |
| Olpe Elementary Petty Cash | 0 | 400 | 400 | 0 |
| Olpe Elementary Donations | 3,471 | 40 | 20 | 3,491 |
| Olpe Field Trips | 0 | 5,466 | 5,466 | 0 |
| **Subtotal Olpe Elementary School** | 5,725 | 5,956 | 6,285 | 5,396 |

## 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, 2026

| | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|---|---|---|---|---|
| **Neosho Rapids Elementary** | | | | |
| Box Tops | $ 233 | $ 40 | $ 0 | $ 273 |
| Take Home Reading | 188 | 0 | 0 | 188 |
| Library | 383 | 1,860 | 2,165 | 78 |
| Music | 45 | 0 | 0 | 45 |
| Field Day T-Shirts | 335 | 695 | 990 | 40 |
| Fundraising | 331 | 40 | 0 | 371 |
| Donations and Grants | 254 | 2,953 | 1,284 | 1,923 |
| School Projects | 709 | 632 | 1,069 | 272 |
| Wolf Creek Grant | 183 | 0 | 0 | 183 |
| Yearbook and Pictures | 1,024 | 165 | 925 | 264 |
| Petty Cash | 0 | 400 | 400 | 0 |
| **Subtotal Neosho Rapids Elementary** | 3,685 | 6,785 | 6,833 | 3,637 |
| **Subtotal School Projects** | 41,759 | 79,656 | 83,259 | 38,156 |
| **Total District Activity Funds** | $ 44,862 | $ 185,323 | $ 181,009 | $ 49,176 |

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, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

| | | 2026 | | |
|---|---|---|---|---|
| | 2025 Actual | Actual | Budget | Variance Over (Under) |
| **Cash Receipts** | | | | |
| **Local Sources** | | | | |
| District Appropriations | $ 78,310 | $ 58,514 | $ 57,000 | $ 1,514 |
| Interest Income | 28 | 29 | 0 | 29 |
| Fees | 6,375 | 2,300 | 0 | 2,300 |
| Baseball Sponsorships | 0 | 1,509 | 0 | 1,509 |
| Miscellaneous Revenue | 450 | 350 | 0 | 350 |
| Total Cash Receipts | 85,163 | 62,702 | $ 57,000 | $ 5,702 |
| **Expenditures** | | | | |
| **Community Service Operations** | | | | |
| General & Administration | 2,050 | 1,505 | $ 4,000 | $ (2,495) |
| Plant Operations | 2,253 | 11,809 | 20,000 | (8,191) |
| Recreation Activities | 21,794 | 20,966 | 44,000 | (23,034) |
| Salaries | 15,840 | 15,932 | 18,000 | (2,068) |
| Supplies | 12,063 | 6,345 | 15,871 | (9,526) |
| Miscellaneous | 100 | 100 | 0 | 100 |
| Total Expenditures | 54,100 | 56,657 | $ 101,871 | $ (45,214) |
| Receipts Over (Under) Expenditures | 31,063 | 6,045 | | |
| Unencumbered Cash, July 1 | 21,761 | 52,824 | | |
| Unencumbered Cash, June 30 | $ 52,824 | $ 58,869 | | |

See Independent Auditor's Report.