



# NORTHERN VALLEY SCHOOLS USD 212

DISTRICT OFFICE  
512 WEST BRYANT PO BOX 217  
ALMENA KS 67622



ALMENA

PHONE (785) 669-2445

LONG ISLAND

A Monthly Meeting of the Board of Trustees of Northern Valley Schools was held Monday, October 13, 2025, beginning at 6:30 PM in the Long Island Middle School, 627 Washington, Long Island, KS 67647.

Shanna Hammond: Present  
 Brandi Keith: Present  
 Christopher Rogers: Present  
 Laquita Smith: Present  
 Hilary Van Patten: Present  
 Rich Wenzl: Present  
 Steven Whitney: Present

Mr. Ken Tharman (HS Principal / Superintendent)

Mr. Marvin Gebhard (GS / MS Principal)

Mrs. Amber Brown (Board Clerk)

Visitors include: Brian Thompson (Mapes and Miller), Jacque Horacek, Amy McKinney (Business Teacher), and Max Boehler (GS/MS PE).

I. Call to Order

II. Adoption of Agenda

I recommend the board approve the agenda as presented. This motion, made by Shanna Hammond and seconded by Christopher Rogers, Carried.

Shanna Hammond: Yea  
 Brandi Keith: Yea  
 Christopher Rogers: Yea  
 Laquita Smith: Yea  
 Hilary Van Patten: Yea  
 Rich Wenzl: Yea  
 Steven Whitney: Yea

Yea: 7, Nay: 0

III. Approval of Minutes

I recommend the board approve the minutes as presented. This motion, made by Rich Wenzl and seconded by Brandi Keith, Carried. 6

Shanna Hammond: Yea  
 Brandi Keith: Yea  
 Christopher Rogers: Yea  
 Laquita Smith: Yea  
 Hilary Van Patten: Yea  
 Rich Wenzl: Yea  
 Steven Whitney: Yea

Yea: 7, Nay: 0

IV. Approval of Bills 11

The board asked about some charges on the credit card. Mr. Tharman was not able to answer all of the questions in regard to the charges, but will get that information to them at a later date. I recommend the board approve the bills as presented. This motion, made by Shanna Hammond and seconded by Laquita Smith, Carried.



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- Shanna Hammond: Yea
- Brandi Keith: Yea
- Christopher Rogers: Yea
- Laquita Smith: Yea
- Hilary Van Patten: Yea
- Rich Wenzl: Yea
- Steven Whitney: Yea

Yea: 7, Nay: 0

## V. Hearing of Visitors

### A. Amy McKinney

Mrs. McKinney presented an activity she uses in Business Essentials. They study the business cycle (prosperity, recession, depression, and recovery). Students are given 20 descriptors, and each team has to properly place them on the cycle. Everything from what economic indicators might measure, places people shop during these cycles, etc. She really enjoys this class because of all the different areas they get to cover.

### B. Max Boehler

Mr. Boehler shared two projects with the board: an 8th-grade computer project (NVJH News video) and a 3D illustration of the Long Island school, created by the 7th-grade computer class, using SketchUp.

### C. Mapes & Miller (Brian Thompson)

I recommend the board approve the FY25 audit report from Mapes and Miller as presented by Brian Thompson. This motion, made by Steven Whitney and seconded by Laquita Smith, Carried.

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- Shanna Hammond: Yea
- Brandi Keith: Yea
- Christopher Rogers: Yea
- Laquita Smith: Yea
- Hilary Van Patten: Yea
- Rich Wenzl: Yea
- Steven Whitney: Yea

Yea: 7, Nay: 0

Brian Thompson left the meeting at this time.

### D. Jacque Horacek

Jacque wanted to thank the board for the opportunity to work here for the last ten years, wanted them to know that she has really enjoyed it, and shared about a concern she had. The board thanked her for sharing and stated that any personnel decisions would be made in executive session. Jacque thanked the board for its consideration in the matter. Jacque, Mrs. McKinney, and Mr. Boehler left at this time.

## VI. Old Business

### A. Transportation

Mr. Gebhard gave an update on transportation. The cost of repairs on the bus with the tree damage was \$31,000. This had been turned into the insurance company; however, since that vehicle had already been totaled out in the hail damage claim a couple of years ago, Mr. Tharman had Mr. Gebhard list it on Purple Wave.

### B. Building Accessibility

Mr. Gebhard shared that the elevator company had brought out the correct keys for operating the elevator; however, we still need a better door installed on the top floor. Christensen Construction has looked at the project and is confident that an affordable solution can be installed. Mr. Gebhard has opened the conversations about classroom locations with the Elementary teachers and hopes to continue to explore options that will maximize effective use of space.



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C. Superintendents Organization Report (SO66) and Principal Building Reports (PBR)  
Mr. Tharman shared which data is collected from PowerSchool and uploaded to KSDE KIDS. He provided copies of the Principal Building Reports and Superintendent's Organization Report, where those numbers populate. The accuracy of the PowerSchool data allows for a smoother KSDE audit when calculating the FTE and weightings.

## VII. Personnel

### A. Staffing

I recommend the board go into executive session to discuss non-elected personnel matters to protect the privacy interests of the individual to be discussed; retaining Mr. Gebhard and Mr. Tharman, and returning to open session in this room at 7:34 PM. This motion, made by Shanna Hammond and seconded by Steven Whitney, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Yea  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Yea

Yea: 7, Nay: 0

At 7:34 PM the meeting returned to open session. I recommend the board go into executive session to discuss non-elected personnel matters to protect the privacy interests of the individual to be discussed; retaining Mr. Gebhard and Mr. Tharman, and returning to open session in this room at 7:39 PM. This motion, made by Shanna Hammond and seconded by Steven Whitney, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Yea  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Yea

Yea: 7, Nay: 0

At 7:39 PM the meeting returned to open session. I recommend the board go into executive session to discuss non-elected personnel matters to protect the privacy interests of the individual to be discussed; retaining Mr. Gebhard and Mr. Tharman, and returning to open session in this room at 7:45 PM. This motion, made by Shanna Hammond and seconded by Steven Whitney, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Yea  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Yea

Yea: 7, Nay: 0

At 7:45 PM, the meeting returned to open session; no action taken.

### B. Leave Request



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I recommend the board approve the leave request for Jessica Ledbetter. This motion, made by Steven Whitney and seconded by Brandi Keith, Carried.

- Shanna Hammond: Yea
- Brandi Keith: Yea
- Christopher Rogers: Yea
- Laquita Smith: Yea
- Hilary Van Patten: Yea
- Rich Wenzl: Yea
- Steven Whitney: Yea

Yea: 7, Nay: 0

### C. Supplemental Position

I recommend the board hire Bailey Sides for the HS Boys Assistant Basketball coach. This motion, made by Shanna Hammond and seconded by Laquita Smith, Carried.

- Shanna Hammond: Yea
- Brandi Keith: Yea
- Christopher Rogers: Yea
- Laquita Smith: Yea
- Hilary Van Patten: Yea
- Rich Wenzl: Yea
- Steven Whitney: Yea

Yea: 7, Nay: 0

## VIII. New Business

### A. Enrollment Numbers

I recommend the board go into executive session to discuss non-elected personnel matters to protect the privacy interests of the individual to be discussed; retaining Mr. Gebhard and Mr. Tharman, and returning to open session in this room at 8:09 PM. This motion, made by Laquita Smith and seconded by Steven Whitney, Carried.

- Shanna Hammond: Yea
- Brandi Keith: Yea
- Christopher Rogers: Yea
- Laquita Smith: Yea
- Hilary Van Patten: Yea
- Rich Wenzl: Yea
- Steven Whitney: Yea

Yea: 7, Nay: 0

At 8:09 PM, the board returned to open session; no action taken.

### B. KESA Compliance

Mr. Tharman explained the confusion KSDE had created in developing a new survey to account for compliance with the Jason Flatt Act, Bullying Prevention, and Mandated Reporting. It seems like there is more emphasis starting on showing compliance on the school website in addition to the handbooks. Mr. Tharman stated that over the next couple of months, he will be putting together information for the board to approve before posting it.

## IX. Administrative Reports

### A. Superintendent / 9-12 Principal Report

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Mr. Tharman shared about each of the following: Professional Development Plan was officially approved by the state through Smoky Hill / State Assessment scores / Every Student Succeeds Act expenditure



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report / Local Consolidated Plan Application / Food Service inspections / Boiler inspections / Continued sports and activities / Parent-Teacher conferences on Oct. 20th & 27th / New sound system for the HS gym / Fire escapes have been repaired / Mark Tallman (KASB) will be coming on October 29th to interview and visit with individuals to highlight the achievements of Northern Valley Schools.

### B. K-8 Principal Report

Mr. Gebhard shared the grade students went to the Pumpkin Patch in Beaver City / All GS and MS students went to the Dane G. Hansen Museum's Astronaut exhibit / Mr. Gebhard wanted to thank Mrs. Chandler for her heroic Heimlich Maneuver a couple of weeks ago / William Allen White trip to Emporia / Open House in Long Island was huge success with thanks to the Long Island American Legion for the watermelon / Thank you to Austin Thalheim and Mr. Pugh for organizing a flag display in recognition of Patriot Day / Final JH football game this Thursday with the final JH volleyball game next week. By the next board meeting, it will be basketball season.

### X. Reports of Board Members

### XI. Adjournment

I recommend the meeting adjourn. This motion, made by Shanna Hammond and seconded by Laquita Smith, Carried.

- Shanna Hammond: Yea
- Brandi Keith: Yea
- Christopher Rogers: Yea
- Laquita Smith: Yea
- Hilary Van Patten: Yea
- Rich Wenzl: Yea
- Steven Whitney: Yea

Yea: 7, Nay: 0



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A Monthly Meeting of the Board of Trustees of Northern Valley Schools was held Monday, September 8, 2025, beginning at 6:30 PM in the Almena High School , 512 W Bryant Street, Almena, KS 67622.

Shanna Hammond: Absent  
 Brandi Keith: Present  
 Christopher Rogers: Absent  
 Laquita Smith: Present  
 Hilary Van Patten: Present  
 Rich Wenzl: Present  
 Steven Whitney: Absent

Also in attendance were: Ken Tharman (Superintendent / HS Principal), Amber Brown (Board Clerk), Jessica Ledbetter, Kirsten Baird, Jordyn Cox, and Ross Cole.

Shanna Hammond: Present

At 6:45 PM, Marvin Gebhard (PreK-8 Principal) joined the meeting.

I. Call to Order

II. Budget Hearing

The budget hearing was opened. There were no questions or comments, so the hearing was closed.

III. Adoption of Agenda

I recommend the board approve the agenda as presented. This motion, made by Laquita Smith and seconded by Brandi Keith, Carried.

Shanna Hammond: Absent  
 Brandi Keith: Yea  
 Christopher Rogers: Absent  
 Laquita Smith: Yea  
 Hilary Van Patten: Yea  
 Rich Wenzl: Yea  
 Steven Whitney: Absent

Yea: 4, Nay: 0, Absent: 3

IV. Approval of Minutes

I recommend the board approve the minutes as presented. This motion, made by Laquita Smith and seconded by Rich Wenzl, Carried.

Shanna Hammond: Absent  
 Brandi Keith: Yea  
 Christopher Rogers: Absent  
 Laquita Smith: Yea  
 Hilary Van Patten: Yea  
 Rich Wenzl: Yea  
 Steven Whitney: Absent

Yea: 4, Nay: 0, Absent: 3

V. Approval of Bills

I recommend the board approve the bills as presented. This motion, made by Rich Wenzl and seconded by Brandi Keith, Carried.

Shanna Hammond: Absent



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Brandi Keith: Yea  
 Christopher Rogers: Absent  
 Laquita Smith: Yea  
 Hilary Van Patten: Yea  
 Rich Wenzl: Yea  
 Steven Whitney: Absent

Yea: 4, Nay: 0, Absent: 3

## VI. Hearing of Visitors

### A. Kirsten Baird

Kirsten Baird shared with the board different things her fifth graders were doing: Personal narrative - outline, rough draft, typing/ Fifteen minutes of fame/ Complete predicates and subjects/ and she also reported the Husky Closet has been a big success and is ready for the open house. Lastly, she thanked the board for all that they do for the school and staff.

### B. Ross Cole

Ross Cole showed the board the basketball warm-up jackets that had been purchased and shared about the weightlifting program he has been leading. There are three meets on the schedule this year ... and he is hoping for a league championship. There are sixteen boys and five girls participating this year.

### C. Jordyn Cox (FCA)

Jordyn Cox addressed the board and shared her idea of starting an FCA (Fellowship of Christian Athletes) club. This would be a student-led club with an adult sponsor (Jessica Ledbetter has volunteered for that role). Jordyn explained that she would like to have "huddles" every two weeks either before or after school (dependent on student schedules). Her hope is to have a place for students to get together, share, and strengthen other believers. I recommend the board approve the request for the FCA club to organize and to use the school as a meeting place with the adult sponsor present. This motion, made by Laquita Smith and seconded by Brandi Keith, Carried.

Shanna Hammond: Absent  
 Brandi Keith: Yea  
 Christopher Rogers: Absent  
 Laquita Smith: Yea  
 Hilary Van Patten: Yea  
 Rich Wenzl: Yea  
 Steven Whitney: Absent

Yea: 4, Nay: 0, Absent: 3

At this time, Kirsten Baird, Ross Cole, Jordyn Cox, and Jessica Ledbetter left the meeting.

## VII. New Business

Mr. Gebhard and Shanna Hammond joined the meeting.

### A. Building Needs Assessment

Mr. Tharman reviewed the Building Needs Assessment with the board, which includes a review of the state assessment scores.

### B. Adoption of 2025-26 Budget

The Building Needs Assessment, and the State Assessments have both been provided to the Board of Education and were reviewed for the budget approval process. I recommend the board adopt the 2025 - 26 budget as presented. This motion, made by Laquita Smith and seconded by Shanna Hammond, Carried.

Shanna Hammond: Yea  
 Brandi Keith: Yea  
 Christopher Rogers: Absent  
 Laquita Smith: Yea



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Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

### C. Resolution to Adopt LOB Percentages

I recommend the board adopt the resolution to use Local Option Budget percentage of 33% for the 2025-26 school year. This motion, made by Shanna Hammond and seconded by Brandi Keith, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Absent  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

### D. Building Accessibility (Restrictions)

Mr. Gebhard had a discussion with the Fire Marshall this year in regard to second-grade students and below, being on the upper level of the school building. In past conversations, they said we could not do that without a lot of waivers and documentation. Now ... they have said that the rule is not valid. This opens up possible classroom changes that were not available before. Conversations about student accessibility and teacher availability take place continually about the best way to meet student needs and streamline resources. Mr. Tharman stated that he wants to encourage "out-of-the-box" conversations with the hope that if and when changes occur, they have been thoroughly examined. Mr. Tharman suggested adding this item to the monthly agenda to continue the conversation.

## VIII. Personnel

### A. Staffing

I recommend the board go into executive session to discuss nonelected personnel to protect the privacy interests of the individual to be discussed; retaining Mr. Gebhard and Mr. Tharman and returning to open session in this room at 7:15 PM. This motion, made by Laquita Smith and seconded by Shanna Hammond, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Absent  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

At 7:15 PM the meeting returned to open session. I recommend the board approve hiring Darci Davis as a Para/aide with her salary to be paid 50% by the district and 50% by the SPED cooperative; effective once she is no longer serving in the long-term sub position. This motion, made by Shanna Hammond and seconded by Rich Wenzl, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Absent



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Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

### B. Consideration of Administrative, Certified, and Classified Contracts

I recommend the board approve the Administrative, Certified, and Classified contracts as presented. This motion, made by Shanna Hammond and seconded by Rich Wenzl, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Absent  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

### C. Approve Individual Professional Development Plans (IDP's)

I recommend the board approve the IDP's as presented by the Professional Development Committee (PDC). This motion, made by Shanna Hammond and seconded by Brandi Keith, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Absent  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

### D. Leave Request

I recommend the board approve the leave request for Diane Joppa as presented. This motion, made by Rich Wenzl and seconded by Laquita Smith, Carried.

Shanna Hammond: Yea  
Brandi Keith: Yea  
Christopher Rogers: Absent  
Laquita Smith: Yea  
Hilary Van Patten: Yea  
Rich Wenzl: Yea  
Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

### E. Teacher Evaluation Schedule

Mr. Tharman shared the updated teacher evaluation schedule with the board.

## IX. Old Business

### A. Transportation

Mr. Gebhard shared with the board about the bus breakdown going to the JH games last week. A huge thank you to Jeremy Blackwill of Quinter for getting the bus going again. Bus #19 is getting the belt and



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pulleys looked at. Bus #13, has been turned into insurance regarding the damage caused by the tree limb; still waiting on an estimate.

#### B. Kansas Education Systems Accreditation (KESA) Six-Month Check-in

Mr. Tharman shared that the District Leadership Team (DLT) had the six-month review last week, with Dr. Amber Miller. This review takes a look at the goal that was set and evaluates progress. The goal set by the DLT in May was to have all K - 4 classroom teachers trained in structured literacy. The DLT plans to keep community stakeholders updated on the progress of the goal.

#### X. Administrative Reports

##### A. Superintendent / 9-12 Principal Report

Mr. Tharman shared the following: Stay tuned to the school calendar for all of the sports ( VB, FB, CC) and activities (FFA, Yearbook)/ Home Volleyball game tomorrow night/ Home Football game on Friday (early start 6:00 PM)/ Carport to be here on Thursday (Special thanks to Bob Hawks for the use of a lift)/ Someone hit support cable by FB field and Prairieland Electric fixed/ Homecoming week- Sept. 14th - 20th/ Hearing & vision screenings. - 24th/ KACRO - Norton campus College planning career fair/ and David Pendleton presentation (Huck Boyd) at the end of the month.

##### B. K-8 Principal Report

Mr. Gebhard shared about the LETRS training. LETRS stands for Language Essentials for Teachers of Reading and Spelling. It is a professional development course for educators that provides in-depth knowledge about how students learn to read and spell. By May 2026, all Northern Valley K - 4 teachers will be certified in LETRS. Mr. Gebhard would like to thank those who have been promoting the Box Tops program, as well as all who support it. The elevator has been installed at the Grade School; however, an incorrect switch was provided, and we are waiting for that to be replaced before use. The second-floor elevator opening is being measured for a better door. The JH has twelve girls out for volleyball and eleven boys out for football (seven of those are able to play tackle).

#### XI. Reports of Board Members

#### XII. Adjournment

I recommend the board meeting adjourn. This motion, made by Shanna Hammond and seconded by Laquita Smith, Carried.

- Shanna Hammond: Yea
- Brandi Keith: Yea
- Christopher Rogers: Absent
- Laquita Smith: Yea
- Hilary Van Patten: Yea
- Rich Wenzl: Yea
- Steven Whitney: Absent

Yea: 5, Nay: 0, Absent: 2

# USD 212

## Cash Summary Report

Accounting Cycle: FY 25-26; Beginning Period: Period 00 (05/01/2025 - 06/30/2025) ; Ending Period: Period 04 (10/01/2025 - 10/31/2025) ; Show Prior Year Expense/Encumbrance: Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted Transactions: Yes; Created On: 10/9/2025 3:13:45 PM

Year						
Current						
Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance
06	GENERAL FUND	\$0.08	\$720,832.17	(\$303,733.33)	\$0.00	\$417,098.92
07	FEDERAL FUNDS	(\$0.03)	\$0.00	(\$9,376.30)	\$0.00	(\$9,376.33)
08	SUPPLEMENTAL GENERAL FUND	\$114,245.78	\$39,278.04	(\$120,937.41)	\$0.00	\$32,586.41
11	FOUR YEAR OLD AT RISK FUND	\$25,344.64	\$0.00	(\$7,774.99)	\$0.00	\$17,569.65
13	K-12 AT RISK FUND	\$25,532.18	\$0.00	(\$33,744.54)	\$0.00	(\$8,212.36)
14	BILINGUAL EDUCATION	\$1,090.00	\$0.00	\$0.00	\$0.00	\$1,090.00
16	CAPITAL OUTLAY	\$152,418.64	\$22,821.15	(\$61,567.25)	\$0.00	\$113,672.54
18	DRIVER TRAINING	\$5,355.83	\$0.00	\$0.00	\$0.00	\$5,355.83
24	FOOD SERVICE	\$52,793.37	\$16,019.37	(\$27,546.48)	\$0.00	\$41,266.26
26	PROFESSIONAL DEVELOPMENT FUND	\$10,793.75	\$0.00	(\$2,786.85)	\$0.00	\$8,006.90
30	SPECIAL EDUCATION	\$71,981.96	\$0.00	(\$63,535.47)	\$0.00	\$8,446.49
34	VOCATIONAL EDUCATION	\$36,409.20	\$1,255.00	(\$1,484.55)	\$0.00	\$36,179.65
35	GIFTS/GRANTS	\$66,923.95	\$0.00	(\$6,200.00)	\$0.00	\$60,723.95
51	KPERS RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
53	CONTINGENCY FUND	\$225,000.00	\$0.00	\$0.00	\$0.00	\$225,000.00
55	TEXTBOOK RENTAL	\$38,867.33	\$5,678.49	(\$1,890.46)	\$0.00	\$42,655.36
81	LIBRARY GRANT	\$911.02	\$0.00	\$0.00	\$0.00	\$911.02
85	KS COORDINATED SCHOOL HEALTH	\$1,958.14	\$0.00	\$0.00	\$0.00	\$1,958.14
<b>Sub Total</b>		<b>\$829,625.84</b>	<b>\$805,884.22</b>	<b>(\$640,577.63)</b>	<b>\$0.00</b>	<b>\$994,932.43</b>
<b>Grand Total</b>		<b>\$829,625.84</b>	<b>\$805,884.22</b>	<b>(\$640,577.63)</b>	<b>\$0.00</b>	<b>\$994,932.43</b>

Yes; Prior Year Ending Balance for Beginning Balance: Yes; Include

<b>Encumbrances</b>	<b>Liabilities</b>	<b>Available</b>
\$0.00	(\$192.00)	\$416,906.92
\$0.00	\$0.00	(\$9,376.33)
\$0.00	\$0.00	\$32,586.41
\$0.00	\$0.00	\$17,569.65
\$0.00	\$0.00	(\$8,212.36)
\$0.00	\$0.00	\$1,090.00
\$0.00	\$0.00	\$113,672.54
\$0.00	\$0.00	\$5,355.83
\$0.00	\$0.00	\$41,266.26
\$0.00	\$0.00	\$8,006.90
\$0.00	\$0.00	\$8,446.49
\$0.00	\$0.00	\$36,179.65
\$0.00	\$0.00	\$60,723.95
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$225,000.00
\$0.00	\$0.00	\$42,655.36
\$0.00	\$0.00	\$911.02
\$0.00	\$0.00	\$1,958.14
<b>\$0.00</b>	<b>(\$192.00)</b>	<b>\$994,740.43</b>
<b>\$0.00</b>	<b>(\$192.00)</b>	<b>\$994,740.43</b>

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## Cash Summary Report

Accounting Cycle: FY 25-26; Beginning Period: Period 00 (05/01/2025 - 06/30/2025) ; Ending Period: Period 04 (10/01/2025 - 10/31/2025) ; Show Prior Year Expense/Encumbrance: Yes; Prior Year Ending Balance for Beginning Balance: Yes; Include Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted Transactions: Yes; Created On: 10/9/2025 3:13:46 PM

Fund	Description	Liabilities (Beginning)	Liabilities (Ending)	Payments on PY Expense	Cash Journal Entries	Other Total
06	GENERAL FUND	(\$192.00)	\$192.00	\$0.00	\$0.00	\$0.00
07	FEDERAL FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
08	SUPPLEMENTAL GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	FOUR YEAR OLD AT RISK FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	K-12 AT RISK FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	BILINGUAL EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	DRIVER TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24	FOOD SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	PROFESSIONAL DEVELOPMENT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	SPECIAL EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34	VOCATIONAL EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
35	GIFTS/GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	KPERS RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
53	CONTINGENCY FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	TEXTBOOK RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
81	LIBRARY GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
85	KS COORDINATED SCHOOL HEALTH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sub Total</b>		<b>(\$192.00)</b>	<b>\$192.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2025 to 10/31/2025.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>NVHS</b>	<b>Northern Valley High School</b>							
<b>A</b>	<b>ATHLETICS</b>							
	1010		HIGH SCHOOL ATHLETICS	10,814.17	1,678.00	1,662.00	0.00	10,830.17
	3040		High School Girls Basketball	1,336.00	0.00	0.00	0.00	1,336.00
	<b>A Totals:</b>			12,150.17	1,678.00	1,662.00	0.00	12,166.17
<b>B</b>	<b>CLUBS &amp; ORGANIZATIONS</b>							
	2010		STUDENT COUNCIL	11,027.84	0.00	129.82	0.00	10,898.02
	2020		KAY	3,317.93	0.00	0.00	0.00	3,317.93
	2050		HUSKY MUSIC CLUB	2,260.33	0.00	0.00	0.00	2,260.33
	2060		FFA	7,901.25	180.00	252.02	0.00	7,829.23
	2070		SCHOLARS BOWL	88.77	0.00	0.00	0.00	88.77
	2080		DANCE AND CHEER	1,720.96	1,315.00	1,629.66	0.00	1,406.30
	2090		FORENSICS	1,939.96	0.00	0.00	0.00	1,939.96
	3000		TECHNOLOGY CLUB	828.76	0.00	0.00	0.00	828.76
	3010		Food Science	66.10	0.00	0.00	0.00	66.10
	3020		VOLLEYBALL CLUB	1,189.07	0.00	0.00	0.00	1,189.07
	3030		FACS	1,324.23	119.00	0.00	0.00	1,443.23
	3050		Interactive Media	92.34	0.00	0.00	0.00	92.34
	<b>B Totals:</b>			31,757.54	1,614.00	2,011.50	0.00	31,360.04
<b>C</b>	<b>GRADUATING CLASSES</b>							
	3119		CLASS OF 2019	2,003.91	0.00	0.00	0.00	2,003.91
	3121		CLASS OF 2021	1,767.59	0.00	0.00	0.00	1,767.59
	3125		CLASS OF 2025	27.00	0.00	0.00	0.00	27.00
	3126		CLASS OF 2026-Seniors	6,403.27	0.00	98.53	0.00	6,304.74
	3127		Class Of 2027- Juniors	3,317.93	1,896.00	667.15	0.00	4,546.78
	3128		Class of 2028- Sophomores	2,402.77	0.00	56.98	0.00	2,345.79
	3129		Class of 2029- Freshmen	122.67	500.00	0.00	0.00	622.67
	<b>C Totals:</b>			16,045.14	2,396.00	822.66	0.00	17,618.48
<b>D</b>	<b>DISTRICT MONIES</b>							
	4020		HIGH SCHOOL PETTY CASH	1,125.00	0.00	0.00	0.00	1,125.00
	<b>D Totals:</b>			1,125.00	0.00	0.00	0.00	1,125.00
<b>E</b>	<b>YEARBOOK</b>							
	7000		YEARBOOK	9,385.99	1,735.00	142.47	0.00	10,978.52
	<b>E Totals:</b>			9,385.99	1,735.00	142.47	0.00	10,978.52
<b>F</b>	<b>MISC</b>							
	7030		GREENHOUSE	41.47	0.00	0.00	0.00	41.47
	7060		BOX TOPS FOR EDUCATION	2,129.93	0.00	0.00	0.00	2,129.93
	8011		Interest Paid To Account	956.60	0.00	0.00	0.00	956.60
	<b>F Totals:</b>			3,128.00	0.00	0.00	0.00	3,128.00

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2025 to 10/31/2025.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
G	SALES TAX							
	8010		SALES TAX	-85.62	0.00	0.00	0.00	-85.62
G Totals:				-85.62	0.00	0.00	0.00	-85.62
NVHS Activity Totals:				73,506.22	7,423.00	4,638.63	0.00	76,290.59

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
NVHS Checking:			7,423.00	4,638.63		
NVHS Investment:						
NVHS Bank Balances:	73,506.22		7,423.00	4,638.63	0.00	76,290.59

Report Activity Totals:	73,506.22	7,423.00	4,638.63	0.00	76,290.59
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<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0171	0	Issued	Active		Dollar		WKLL
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			League Dues HS and JH	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0174	0	Issued	Active		Dollar		WoodRiver Energy LLC
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			In: 463680 Customer: 12397	
1							
1							
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0175	0	Issued	Active		Dollar		Shelby Preston
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Gas Reimbursement	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0177	0	Issued	Active		Dollar		Iron Insurance Partners
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Invoice# 490421	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0178	0	Issued	Active		Dollar		Logan High School
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			VB Tourney entry fees	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0179	0	Issued	Active		Dollar		Trego Community High School
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			VB tourney Fees	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0180	0	Issued	Active		Dollar		Hop-A-Long IT Services
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Invoice: 3298	
<b>Sub Total</b>							

<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0181	0	Issued	Active		Dollar		Scholastic Book Fairs
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Invoice: M7613393	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0182	0	Issued	Active		Dollar		City Of Long Island
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			September bill	
1							
1							
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0183	0	Issued	Active		Dollar		Midwest Energy
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Energy Bill	
1							
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0184	0	Issued	Active		Dollar		Lynn's Refrigeration
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Invoice: 24454	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0189	0	Issued	Active		Dollar		KSHSAA
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Invoice: 26-1339 and 26-1113	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0190	0	Issued	Active		Dollar		Marvin Gebhard
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			SPED Evaluation Payment FY 2025	
<b>Sub Total</b>							
<b>PO Number</b>	<b>Change No.</b>	<b>Order Status</b>	<b>Order Active Status</b>	<b>Comments</b>	<b>PO Type</b>	<b>Terms</b>	<b>Vendor</b>
25-0191	0	Issued	Active		Dollar		A&S Plumbing
<b>Item No.</b>	<b>Qty</b>	<b>Received Qty</b>	<b>Units</b>	<b>Product No.</b>	<b>Vendor Part Number</b>	<b>Description</b>	<b>Request No.</b>
1	1.00	0.00	each			Invoice: 0075202	



1							
1							
1							
<b>Sub Total</b>							
<b>Grand Total</b>							

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$3,831.38	06-2600-622-01-	\$2,646.89	
			06-2600-622-03-	\$1,013.81	
			34-2600-622-00-	\$170.68	\$3,831.38
					<b>\$3,831.38</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$114.15	06-1000-610-01-	\$114.15	\$114.15
					<b>\$114.15</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$931.04	06-1000-610-01-	\$449.20	
			06-1000-610-02-	\$293.99	
			06-1000-610-03-	\$187.85	\$931.04
					<b>\$931.04</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$113.31	06-2720-890-00-	\$113.31	\$113.31
					<b>\$113.31</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$50.00	06-2400-890-00-	\$50.00	\$50.00
					<b>\$50.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total

No	0.00	\$54.00	06-2720-890-00-	\$54.00	\$54.00
					<b>\$54.00</b>
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>
				9/9/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$10.00	26-2200-502-00-	\$10.00	\$10.00
					<b>\$10.00</b>
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>
				9/9/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$4,663.95	16-4700-450-00-	\$4,663.95	\$4,663.95
					<b>\$4,663.95</b>
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>
				9/9/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$1,007.09	06-1000-890-01-	\$1,007.09	\$1,007.09
					<b>\$1,007.09</b>
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>
				9/9/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$47.99	06-1000-610-00-	\$47.99	\$47.99
					<b>\$47.99</b>
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>
				9/9/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$944.48	08-2600-300-00-	\$944.48	\$944.48
					<b>\$944.48</b>
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>
				9/9/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$3,973.34	06-2600-626-00-	\$101.06	
			06-2720-626-00-	\$89.93	
			06-2720-626-00-	\$51.08	
			06-2720-626-00-	\$125.55	
			06-2720-626-00-	\$64.53	
			06-2720-626-00-	\$247.90	
			06-2720-626-00-	\$112.30	
			06-2720-626-00-	\$7.30	

			06-2720-626-00-	\$56.12	
			06-2720-626-00-	\$167.48	
			06-2720-626-00-	\$307.16	
			06-2720-629-00-	\$5.69	
			06-2720-730-00-	\$186.82	
			06-2720-730-00-	\$356.45	
			06-2720-730-00-	\$776.22	
			06-2720-890-00-	\$294.45	
			06-2720-890-00-	\$91.00	
			06-2720-890-00-	\$87.39	
			06-2720-890-00-	\$36.91	
			06-2720-891-00-	\$808.00	\$3,973.34
					<b>\$3,973.34</b>

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$227.70	06-1000-610-00-	\$227.70	\$227.70
					<b>\$227.70</b>

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$153.00	08-2600-411-02-	\$107.50	
			08-2600-411-03-	\$45.50	\$153.00
					<b>\$153.00</b>

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$274.35	34-1000-610-00-	\$274.35	\$274.35
					<b>\$274.35</b>

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$490.00	16-1000-700-03-	\$490.00	\$490.00
					<b>\$490.00</b>

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/9/2025	
1099	Tax Rate	Unit Price	Account Code	Amt Allocated	Item Total
No	0.00	\$85.93	06-2300-590-00-	\$85.93	\$85.93
					<b>\$85.93</b>

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$1,000.00	08-3400-890-01-	\$1,000.00	\$1,000.00
					<b>\$1,000.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$54.96	06-2600-621-01-	\$27.69	
			06-2600-621-02-	\$15.34	
			06-2600-621-03-	\$11.93	\$54.96
					<b>\$54.96</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$41.00	06-2720-626-00-	\$41.00	\$41.00
					<b>\$41.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/16/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$15,785.00	08-2300-522-00-	\$15,785.00	\$15,785.00
					<b>\$15,785.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$125.00	06-1000-890-01-	\$125.00	\$125.00
					<b>\$125.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$130.00	06-1000-890-01-	\$130.00	\$130.00
					<b>\$130.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
Yes	0.00	\$7,500.00	08-2300-500-00-	\$7,500.00	\$7,500.00
					<b>\$7,500.00</b>

Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$536.26	06-1000-610-02-	\$536.26	\$536.26
					<b>\$536.26</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$467.12	08-2600-411-03-	\$397.00	
			08-2600-412-03-	\$40.00	
			08-2600-421-03-	\$30.12	\$467.12
					<b>\$467.12</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$180.56	06-2600-621-01-	\$71.08	
			34-2600-621-00-	\$109.48	\$180.56
					<b>\$180.56</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$879.67	24-2600-490-00-	\$879.67	\$879.67
					<b>\$879.67</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$302.00	06-1000-890-01-	\$302.00	\$302.00
					<b>\$302.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
Yes	0.00	\$500.00	30-2400-890-00-	\$500.00	\$500.00
					<b>\$500.00</b>
Date Closed	Received Date	Date Promised	Requisition Date	Date Issued	Warehouse
				9/19/2025	
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>
No	0.00	\$181.00	08-2600-300-00-	\$181.00	\$181.00

						<b>\$181.00</b>
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>	
				9/19/2025		
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>	
No	0.00	\$115.00	26-2200-501-00-	\$115.00	\$115.00	
					<b>\$115.00</b>	
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>	
				9/19/2025		
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>	
No	0.00	\$64.01	06-2720-626-00-	\$64.01	\$64.01	
					<b>\$64.01</b>	
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>	
				9/19/2025		
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>	
No	0.00	\$5,000.00	08-3400-890-01-	\$5,000.00	\$5,000.00	
					<b>\$5,000.00</b>	
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>	
10/9/2025				9/26/2025		
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>	
No	0.00	\$5,288.42	06-1000-610-01-	\$5,288.42	\$5,288.42	
					<b>\$5,288.42</b>	
<b>Date Closed</b>	<b>Received Date</b>	<b>Date Promised</b>	<b>Requisition Date</b>	<b>Date Issued</b>	<b>Warehouse</b>	
				10/1/2025		
<b>1099</b>	<b>Tax Rate</b>	<b>Unit Price</b>	<b>Account Code</b>	<b>Amt Allocated</b>	<b>Item Total</b>	
No	0.00	\$19,182.15	06-1000-610-01-	\$837.90		
			06-1000-610-02-	\$79.50		
			06-1000-610-02-	\$9.95		
			06-1000-610-02-	\$102.97		
			06-1000-890-01-	\$158.18		
			06-2200-640-00-	\$16.95		
			06-2300-700-00-	\$7,220.90		
			06-2300-890-00-	\$133.09		
			06-2400-890-00-	\$100.07		
			06-2720-626-00-	\$147.94		
			06-2740-290-00-	\$304.00		
			07-1000-610-00-	\$250.00		
			08-2600-400-00-	\$290.96		
			08-2600-610-00-	\$2,315.75		
			11-1000-700-00-	\$1,449.00		

		16-4700-450-00-	\$4,663.95	
		24-3100-700-00-	\$24.48	
		55-1000-644-00-	\$1,076.56	\$19,182.15
				<b>\$19,182.15</b>
				<b>\$74,303.86</b>

**UNIFIED SCHOOL DISTRICT NO. 212**  
Almena, Kansas  
Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report  
For the Fiscal Year Ended June 30, 2025

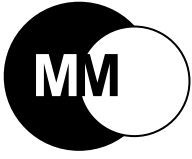
**DISCUSSION DRAFT**

**MAPES & MILLER LLP**  
Certified Public Accountants  
Norton, Kansas

**UNIFIED SCHOOL DISTRICT NO. 212**  
 Alma, Kansas  
 Financial Statement and Regulatory-Required  
 Supplementary Information with Independent Auditor's Report  
For the Fiscal Year Ended June 30, 2025

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# Mapes & Miller LLP

## Certified Public Accountants

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Phone: 785-877-5833 Email: mmcpas@ruraltel.net

Members of the American Institute of Certified Public Accountants  
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### INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 212  
Almena, Kansas 67622

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, Kansas as of and for the year ended June 30, 2025, and the related notes to the financial statement.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 212, Almena, Kansas, as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 212, Almena, Kansas, as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

#### ***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*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial statement section of our report. We are required to be independent of Unified School District No. 212, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 212, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 212's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor’s Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 212’s internal control. Accordingly no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 212’s ability to continue as a going concern for a reasonable period of time.

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, 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 1.

*Mapes & Miller LLP*

Certified Public Accountants

Norton, Kansas  
October 13, 2025

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

STATEMENT 1

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 0	0	2,068,397	2,068,397	0	172,702	172,702
Supplemental General	31,365	0	778,210	695,057	114,518	13,827	128,345
Special Purpose Funds:							
Preschool-Aged At-Risk	33,836	0	30,000	38,492	25,344	5,744	31,088
At Risk K-12	42,851	0	323,500	340,819	25,532	19,106	44,638
Bilingual Education	325	0	765	0	1,090	0	1,090
Capital Outlay	424,192	0	249,701	511,710	162,183	6,770	168,953
Driver Training	2,363	0	6,980	3,987	5,356	3,987	9,343
Food Service	16,344	0	221,025	184,575	52,794	2,330	55,124
Professional Development	10,152	0	16,263	15,621	10,794	266	11,060
Special Education	33,379	0	362,391	323,788	71,982	165	72,147
Career and Postsecondary Education	13,679	0	40,210	17,480	36,409	0	36,409
KPERS Special Retirement Contribution	0	0	167,596	167,596	0	0	0
Contingency Reserve	225,000	0	0	0	225,000	0	225,000
Textbook Rental and Student Material Revolving	39,406	0	24,651	25,190	38,867	0	38,867
Box Tops for Education	257	0	3,405	2,109	1,553	0	1,553
Federal Funds	3,700	0	111,063	114,763	0	11,795	11,795
Gifts and Grants	38,735	0	46,500	29,442	55,793	0	55,793
District Activity Funds	4,608	0	32,936	26,259	11,285	0	11,285
Trust Funds:							
Maxine Sebelius Memorial Scholarship	14,000	0	0	0	14,000	0	14,000
Total Reporting Entity							
(Excluding Agency Funds)	\$ <b>934,192</b>	<b>0</b>	<b>4,483,593</b>	<b>4,565,285</b>	<b>852,500</b>	<b>236,692</b>	<b>1,089,192</b>

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 212

STATEMENT 1

Almena, Kansas  
Composition of Cash  
Regulatory Basis

Page 2

For the Fiscal Year Ended June 30, 2025

Equity Bank, Norton, Kansas	
Checking Account	\$ 875
NOW Accounts	132,401
First National Bank, Long Island, Kansas	
Checking Account	3,999
NOW Account	865,607
Certificates of Deposit	<u>150,000</u>
Total Cash	1,152,882
Agency Funds per Schedule 3	<u>(63,690)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u><u>1,089,192</u></u>

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Notes to the Financial Statement

June 30, 2025

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 212, Almena, Kansas is a municipal corporation governed by an elected seven member board. It operates as a unified school district in accordance with the laws of the State of Kansas and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 212 (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2025:

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

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

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.

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

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 29<sup>th</sup> and no later than September 20<sup>th</sup>, 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 1<sup>st</sup> but may not be adopted prior to the revenue neutral rate hearing. The municipality did not 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 for each fund are presented 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 trust funds and the following special purpose funds:

	<u>Statutory Authority for Exemption</u>
Federal Funds	K.S.A. 12-1663
Memorials and Donations	K.S.A. 79-2925
Kansas Coordinated School Health	K.S.A. 12-16,111
Library Grant	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Junior High School Athletics	K.S.A. 72-8208a
Senior High School Athletics	K.S.A. 72-8208a
Greenhouse	K.S.A. 72-8208a

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

#### Reimbursed Expenditures

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. **Stewardship, Compliance and Accountability**

No statutory violations were noted in 2025.

3. **Deposits and Investments**

At June 30, 2025, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the municipality is located and the banks provide an acceptable rate of return on the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, 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.

*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%. The District has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was \$1,152,882 and the bank balance was \$1,259,710. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$388,281 was covered by federal depository insurance, and the remaining \$871,429 was collateralized with securities held by the pledging financial institutions' 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 to be adequately secured. At June 30, 2025, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **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](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$167,596 for the year ended June 30, 2025.

*Net Pension Liability.* At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,495,597. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**5. Other Long-Term Obligations****Compensated Absences**

*Sick Leave.* The employees of Unified School District No. 212, Almena, Kansas are allowed eleven days of sick leave per year. This can be carried over and accumulated to fifty days for all regular and full-time employees. All certified employees who have accumulated over thirty-nine days of sick leave by the end of the contract year will be paid for days over thirty-eight, at the rate of one-half the daily rate for substitute teachers. Unused sick leave is paid upon termination at the rate of one-half the daily rate for substitute teachers.

*Vacation Pay.* The superintendent is allowed twenty days of vacation per year. Other twelve-month employees are allowed ten days of vacation per year. Vacation time cannot be carried over to the following year and is not required to be used.

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually; the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified for 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. There is no cost to the District under this program.

**Death and Disability Other Post Employment Benefits**

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

**6. 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 purchases commercial insurance. During the year ended June 30, 2025, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

**7. Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Outlay	K.S.A. 72-5167	31,567
General	Driver Training	K.S.A. 72-5167	5,000
General	Food Service	K.S.A. 72-5167	50,000
General	Special Education	K.S.A. 72-5167	250,884
General	Preschool-Aged At-Risk	K.S.A. 72-5167	20,000
General	At Risk K-12	K.S.A. 72-5167	254,500
General	Professional Development	K.S.A. 72-5167	15,000
General	Career and Postsecondary Education	K.S.A. 72-5167	40,000
General	Textbook Rental & Student Material	K.S.A. 72-5167	20,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	10,000
Supplemental General	At Risk K-12	K.S.A. 72-5143	69,000
Supplemental General	Bilingual Education	K.S.A. 72-5143	765
Supplemental General	Food Service	K.S.A. 72-5143	55,724
Supplemental General	Special Education	K.S.A. 72-5143	90,000

### 8. Long-term Debt

Changes in long-term liabilities for Unified School District No. 212, Almena, Kansas for the year ended June 30, 2025 were as follows:

Issue	Interest Rates	Date Issued	Amount of Original Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Finance Leases:									
Building Improvements	1.75%	07/01/23	386,388	07/01/32	309,111	0	40,439	268,672	9,791
Total Long-term Debt					309,111	0	40,439	268,672	9,791

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

	2026	2027	2028	2029	2030	2031-2035	Total
<b>PRINCIPAL</b>							
Finance Leases:							
Building Improvements	38,639	38,639	38,639	38,639	38,639	75,477	268,672
Total Principal	38,639	38,639	38,639	38,639	38,639	75,477	268,672
<b>INTEREST</b>							
Finance Leases:							
Building Improvements	10,867	9,418	7,969	6,520	5,071	6,519	46,364
Total Interest	10,867	9,418	7,969	6,520	5,071	6,519	46,364
Total Principal and Interest	\$ 49,506	48,057	46,608	45,159	43,710	81,996	315,036

### 9. Subsequent Events

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

**UNIFIED SCHOOL DISTRICT NO. 212  
REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**UNIFIED SCHOOL DISTRICT NO. 212**

SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2025

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	\$ 2,094,193	(45,175)	19,379	2,068,397	2,068,397	0
Supplemental General Fund	705,312	(10,255)	0	695,057	695,057	0
Special Purpose Funds:						
Preschool-Aged At-Risk	118,836	0	0	118,836	38,492	(80,344)
At Risk K-12	362,866	0	0	362,866	340,819	(22,047)
Bilingual Education	725	0	0	725	0	(725)
Capital Outlay	579,649	0	0	579,649	511,710	(67,939)
Driver Training	5,713	0	0	5,713	3,987	(1,726)
Food Service	231,351	0	0	231,351	184,575	(46,776)
Professional Development	23,052	0	0	23,052	15,621	(7,431)
Special Education	463,379	0	21,507	484,886	323,788	(161,098)
Career and Postsecondary Education	93,679	0	0	93,679	17,480	(76,199)
KPERS Special Retirement Contribution	195,734	0	0	195,734	167,596	(28,138)
Federal Funds	114,763	0	0	114,763	114,763	*
Gifts and Grants	35,866	0	0	35,866	29,442	*

\* Exempt from Budget Law.

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

SCHEDULE 2

Page 1

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Mineral Tax	\$ 40	0	40
State Equalization Aid	1,834,094	1,864,344	(30,250)
Special Education Aid	214,884	229,849	(14,965)
Reimbursed Expenses	<u>19,379</u>	<u>0</u>	<u>19,379</u>
Total Receipts	<u>2,068,397</u>	<u><b>2,094,193</b></u>	<u><b>(25,796)</b></u>
Expenditures:			
Instruction	741,119	728,513	12,606
Instructional Support Staff	40,848	55,680	(14,832)
General Administration	241,205	226,000	15,205
School Administration	89,720	94,000	(4,280)
Operations and Maintenance	110,646	90,000	20,646
Student Transportation Services	157,908	171,000	(13,092)
Transfer to Capital Outlay	31,567	0	31,567
Transfer to Driver Training	5,000	2,000	3,000
Transfer to Food Service	50,000	30,000	20,000
Transfer to Professional Development	15,000	12,000	3,000
Transfer to Career and Postsecondary Education	40,000	40,000	0
Transfer to Special Education	250,884	350,000	(99,116)
Transfer to Textbook Rental and Student Material Revolving	20,000	0	20,000
Transfer to Pre-School Aged At-Risk	20,000	45,000	(25,000)
Transfer to At Risk K-12	<u>254,500</u>	<u>250,000</u>	<u>4,500</u>
Adjustment to Comply with Legal Max			
Legal Supplemental General Fund Budget	<u>0</u>	<u>(45,175)</u>	<u>45,175</u>
Total Legal General Fund Budget	2,068,397	2,049,018	19,379
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>19,379</u>	<u>(19,379)</u>
Total Expenditures	<u>2,068,397</u>	<u><b>2,068,397</b></u>	<u><b>0</b></u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><b>0</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 2

**Supplemental General Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Tax in Process	\$ 15,614	101,898	(86,284)
Current Tax	598,575	525,366	73,209
Delinquent Tax	5,829	3,237	2,592
Motor Vehicle Tax	46,503	33,877	12,626
Recreational Vehicle Tax	638	517	121
Commercial Vehicle Tax	1,398	1,085	313
Supplemental State Aid	93,277	94,653	(1,376)
Other	<u>16,376</u>	<u>0</u>	<u>16,376</u>
 Total Receipts	 <u>778,210</u>	 <u>760,633</u>	 <u>17,577</u>
Expenditures:			
Instruction	21,936	27,912	(5,976)
Instructional Support Staff	85,348	100,000	(14,652)
General Administration	90,058	42,000	48,058
School Administration	142,171	125,000	17,171
Operations and Maintenance	130,055	184,000	(53,945)
Transfer to Food Service	55,724	36,000	19,724
Transfer to Bilingual Education	765	400	365
Transfer to Special Education	90,000	80,000	10,000
Transfer to At Risk K-12	69,000	40,000	29,000
Transfer to At Preschool-Aged At-Risk	<u>10,000</u>	<u>70,000</u>	<u>(60,000)</u>
 Adjustment to Comply with Legal Max Legal Supplemental General Fund Budget	 <u>0</u>	 <u>(10,255)</u>	 <u>10,255</u>
 Total Expenditures	 <u>695,057</u>	 <u>695,057</u>	 <u>0</u>
Receipts Over (Under) Expenditures	83,153		
Unencumbered Cash, Beginning	<u>31,365</u>		
Unencumbered Cash, Ending	\$ <u>114,518</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 3

Preschool-Aged At-Risk Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from General	\$ 20,000	45,000	(25,000)
Transfer from Supplemental General	<u>10,000</u>	<u>440,000</u>	<u>(430,000)</u>
Total Receipts	<u>30,000</u>	<u>485,000</u>	<u>(455,000)</u>
Expenditures:			
Instruction	38,492	94,261	(55,769)
Operations and Maintenance	<u>0</u>	<u>24,575</u>	<u>(24,575)</u>
Total Expenditures	<u>38,492</u>	<u>118,836</u>	<u>(80,344)</u>
Receipts Over (Under) Expenditures	(8,492)		
Unencumbered Cash, Beginning	<u>33,836</u>		
Unencumbered Cash, Ending	\$ <u>25,344</u>		

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 4

**At Risk K-12 Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from General	\$ 254,500	250,000	4,500
Transfer from Supplemental General	<u>69,000</u>	<u>70,000</u>	<u>(1,000)</u>
 Total Receipts	 <u>323,500</u>	 <b><u>320,000</u></b>	 <b><u>3,500</u></b>
 Expenditures:			
Instruction	340,819	330,000	10,819
School Administration	<u>0</u>	<u>32,866</u>	<u>(32,866)</u>
 Total Expenditures	 <u>340,819</u>	 <b><u>362,866</u></b>	 <b><u>(22,047)</u></b>
 Receipts Over (Under) Expenditures	 (17,319)		
Unencumbered Cash, Beginning	<u>42,851</u>		
 Unencumbered Cash, Ending	 <b><u>\$ 25,532</u></b>		

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 5

**Bilingual Education**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:			
Transfer from General	\$ 0	0	0
Transfer from Supplemental General	<u>765</u>	<u>400</u>	<u>365</u>
 Total Receipts	 <u>765</u>	 <u>400</u>	 <u>365</u>
Expenditures:			
Instruction	0	725	(725)
Student Support	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>725</u>	 <u>(725)</u>
Receipts Over (Under) Expenditures	765		
Unencumbered Cash, Beginning	<u>325</u>		
 Unencumbered Cash, Ending	 \$ <u>1,090</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 6

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 1,742	1,423	319
Current Tax	154,125	135,546	18,579
Delinquent Tax	1,247	762	485
Motor Vehicle Tax	11,933	8,111	3,822
Recreational Vehicle Tax	170	123	47
Commercial Vehicle Tax	402	260	142
State Aid	3,233	0	3,233
Other Revenue - Local Sources	45,282	3,247	42,035
Transfer from General	<u>31,567</u>	<u>0</u>	<u>31,567</u>
 Total Receipts	 <u>249,701</u>	 <u>149,472</u>	 <u>100,229</u>
Expenditures:			
Instruction	43,053	86,982	(43,929)
Instructional Support Staff	0	100,000	(100,000)
General Administration	6,768	45,670	(38,902)
School Administration	0	47,000	(47,000)
Operations and Maintenance	122,891	104,997	17,894
Transportation	29,900	70,000	(40,100)
Facility Acquisition and Construction	<u>309,098</u>	<u>125,000</u>	<u>184,098</u>
 Total Expenditures	 <u>511,710</u>	 <u>579,649</u>	 <u>(67,939)</u>
Receipts Over (Under) Expenditures	(262,009)		
Unencumbered Cash, Beginning	<u>424,192</u>		
 Unencumbered Cash, Ending	 \$ <u>162,183</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 7

**Driver Training Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	\$ 1,740	1,350	390
Other Revenue - Local Sources	240	0	240
Transfer from General	<u>5,000</u>	<u>2,000</u>	<u>3,000</u>
Total Receipts	<u>6,980</u>	<u>3,350</u>	<u>3,630</u>
Expenditures:			
Instruction	3,987	5,713	(1,726)
Vehicle Operations & Maintenance	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>3,987</u>	<u>5,713</u>	<u>(1,726)</u>
Receipts Over (Under) Expenditures	2,993		
Unencumbered Cash, Beginning	<u>2,363</u>		
Unencumbered Cash, Ending	\$ <u>5,356</u>		

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 8

**Food Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Federal Aid	\$ 72,937	79,390	(6,453)
State Aid	837	630	207
Food Service	32,284	61,151	(28,867)
Miscellaneous	1,520	200	1,320
Interest on Idle Funds	7,723	7,000	723
Transfer from General	50,000	30,000	20,000
Transfer from Supplemental General	<u>55,724</u>	<u>36,000</u>	<u>19,724</u>
Total Receipts	<u>221,025</u>	<u>214,371</u>	<u>6,654</u>
Expenditures:			
Operations and Maintenance	1,418	2,000	(582)
Food Service Operations	<u>183,157</u>	<u>229,351</u>	<u>(46,194)</u>
Total Expenditures	<u>184,575</u>	<u>231,351</u>	<u>(46,776)</u>
Receipts Over (Under) Expenditures	36,450		
Unencumbered Cash, Beginning	<u>16,344</u>		
Unencumbered Cash, Ending	\$ <u>52,794</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 9

**Professional Development Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	1,263	900	363
Transfer from General	<u>15,000</u>	<u>12,000</u>	<u>3,000</u>
Total Receipts	<u>16,263</u>	<u><b>12,900</b></u>	<u><b>3,363</b></u>
Expenditures:			
Instructional Support Staff	<u>15,621</u>	<u><b>23,052</b></u>	<u><b>(7,431)</b></u>
Receipts Over (Under) Expenditures	642		
Unencumbered Cash, Beginning	<u>10,152</u>		
Unencumbered Cash, Ending	\$ <u><u><b>10,794</b></u></u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 10

Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Reimbursed Expense	\$ 21,507	0	21,507
Transfer from General	250,884	350,000	(99,116)
Transfer from Supplemental General	<u>90,000</u>	<u>80,000</u>	<u>10,000</u>
Total Receipts	<u>362,391</u>	<u>430,000</u>	<u>(67,609)</u>
Expenditures:			
Instruction	323,788	461,379	(137,591)
School Administration	0	2,000	(2,000)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>21,507</u>	<u>(21,507)</u>
Total Expenditures	<u>323,788</u>	<u>484,886</u>	<u>(161,098)</u>
Receipts Over (Under) Expenditures	38,603		
Unencumbered Cash, Beginning	<u>33,379</u>		
Unencumbered Cash, Ending	\$ <u>71,982</u>		

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 11

**Career and Postsecondary Education Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 0	40,000	(40,000)
User Charges	210	0	210
Transfer from General	<u>40,000</u>	<u>40,000</u>	<u>0</u>
 Total Receipts	 <u>40,210</u>	 <b><u>80,000</u></b>	 <b><u>(39,790)</u></b>
Expenditures:			
Instruction	9,088	93,679	(84,591)
Operations and Maintenance	<u>8,392</u>	<u>0</u>	<u>8,392</u>
 Total Expenditures	 <u>17,480</u>	 <b><u>93,679</u></b>	 <b><u>(76,199)</u></b>
 Receipts Over (Under) Expenditures	 22,730		
Unencumbered Cash, Beginning	<u>13,679</u>		
 Unencumbered Cash, Ending	 \$ <b><u>36,409</u></b>		

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 12

**KPERS Special Retirement Contribution Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	\$ 167,596	<u>195,734</u>	<u>(28,138)</u>
Expenditures:			
Instruction	107,260	125,268	(18,008)
Student Support	5,026	5,870	(844)
Instructional Support	5,026	5,870	(844)
General Administration	10,894	12,723	(1,829)
School Administration	17,598	20,552	(2,954)
Operations and Maintenance	12,570	14,680	(2,110)
Student Transportation Services	838	979	(141)
Food Service	<u>8,384</u>	<u>9,792</u>	<u>(1,408)</u>
Total Expenditures	<u>167,596</u>	<u>195,734</u>	<u>(28,138)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 13

**Federal Funds**

Schedule of Receipts and Expenditures - Actual and Budget

Total Legal General Fund Budget

For the Fiscal Year Ended June 30, 2025

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Federal Aid	\$ 111,063	<b>111,063</b>	<b>0</b>
Expenditures:			
Instruction	84,624	74,763	9,861
Student Support Services	<u>30,139</u>	<u>40,000</u>	<u>(9,861)</u>
Total Expenditures	<u>114,763</u>	<b><u>114,763</u></b>	<b><u>0</u></b>
Receipts Over (Under) Expenditures	(3,700)		
Unencumbered Cash, Beginning	<u>3,700</u>		
Unencumbered Cash, Ending	\$ <b><u>0</u></b>		

\* Exempt from Budget Law per K.S.A. 12-1663.

**UNIFIED SCHOOL DISTRICT NO. 212**

Almena, Kansas

SCHEDULE 2

Page 13

**Gifts and Grants Funds**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

	Memorials and Donations	Kansas Coordinated School Health	Library Grant	Total	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	\$ 46,500	0	0	46,500	0	46,500
Expenditures:						
Instruction	8,442	0	0	8,442	20,000	(11,558)
Operations and Maintenance	21,000	0	0	21,000	15,866	5,134
Total Expenditures	29,442	0	0	29,442	35,866	(6,424)
Receipts Over (Under) Expenditures	17,058	0	0	17,058		
Unencumbered Cash, Beginning	35,866	1,958	911	38,735		
Unencumbered Cash, Ending	\$ 52,924	1,958	911	55,793		

\* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

SCHEDULE 2

Page 14

	<u>Contingency Reserve</u>	<u>Textbook Rental and Student Material Revolving</u>	<u>Box Tops for Education</u>	<u>Maxine Sebelius Memorial Scholarship</u>
Receipts:				
Fees	\$ 0	4,651	0	0
Donations	0	0	3,405	0
Transfer from General	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
 Total Receipts	 <u>0</u>	 <u>24,651</u>	 <u>3,405</u>	 <u>0</u>
Expenditures:				
Instruction	0	25,190	2,109	0
Operations & Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>0</u>	 <u>25,190</u>	 <u>2,109</u>	 <u>0</u>
Receipts Over (Under) Expenditures	0	(539)	1,296	0
Unencumbered Cash, Beginning	<u>225,000</u>	<u>39,406</u>	<u>257</u>	<u>14,000</u>
 Unencumbered Cash, Ending	 <u>\$ 225,000</u>	 <u>38,867</u>	 <u>1,553</u>	 <u>14,000</u>

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 3

Almena, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior High:				
Service Club	\$ 1,675	17,361	15,406	3,630
High School:				
Student Council	9,479	2,857	1,559	10,777
KAY	3,911	3,797	3,345	4,363
Husky Music Club	1,924	236	0	2,160
FFA	13,137	14,273	19,425	7,985
Class of 2014	2,839	0	2,839	0
Class of 2015	1,341	0	1,341	0
Class of 2016	27	0	27	0
Class of 2019	2,004	0	0	2,004
Class of 2021	1,767	0	0	1,767
Class of 2022	102	0	102	0
Class of 2023	325	0	325	0
Class of 2025	6,859	415	7,247	27
Class of 2026	2,955	24,407	20,955	6,407
Class of 2027	1,381	693	421	1,653
Class of 2028	249	2,360	206	2,403
Class of 2029	0	123	0	123
Yearbook	13,597	6,832	8,269	12,160
Scholars Bowl	89	0	0	89
Dance and Cheer	4,227	4,745	6,369	2,603
Forensics	2,130	90	280	1,940
Technology Club	829	0	0	829
FCCLA	66	0	0	66
Volleyball Club	2,118	2,415	3,245	1,288
FACS	915	1,071	662	1,324
Interactive Media	(22)	114	0	92
Total High School	<u>72,249</u>	<u>64,428</u>	<u>76,617</u>	<u>60,060</u>
Total Agency Funds	<u>\$ 73,924</u>	<u>81,789</u>	<u>92,023</u>	<u>63,690</u>

**UNIFIED SCHOOL DISTRICT NO. 212**

SCHEDULE 4

Almena, Kansas

**District Activity Funds**

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior High School Athletics	\$ 983	0	4,118	5,482	(381)	0	(381)
Senior High School Athletics	3,583	0	28,818	20,777	11,624	0	11,624
Greenhouse	42	0	0	0	42	0	42
<b>Total District Activity Funds</b>	<b>\$ 4,608</b>	<b>0</b>	<b>32,936</b>	<b>26,259</b>	<b>11,285</b>	<b>0</b>	<b>11,285</b>



## NORTHERN VALLEY SCHOOLS USD 212

DISTRICT OFFICE  
512 WEST BRYANT PO BOX 217  
ALMENA KS 67622

PHONE (785) 669-2445



October 13, 2025

Mapes & Miller  
418 E. Holme  
Norton, KS 67654

This representation letter is provided in connection with your audit of the financial statement of Unified School District No. 212, Almena, Kansas, the municipal financial reporting entity, which includes the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances as of June 30, 2025, and the related notes to the financial statement, for the purpose of expressing an opinion as to whether the financial statement is presented fairly, in all material respects, in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 13, 2025 the following representations made to you during your audit:

### **Financial Statement**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 14, 2022 including our responsibility for the preparation and fair presentation of the financial statement and for the preparation of the regulatory-required supplementary information in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*.
- 2) The financial statement referred to above is fairly presented in conformity with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* and includes all properly classified funds and other financial information of the District required to be included in the municipal financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.

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Page Two



## NORTHERN VALLEY SCHOOLS USD 212

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- 6) Related party relationships and transactions, including receipts, expenditures/ disbursements, loans, transfers, leasing arrangements, guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*.
- 7) Adjustment or disclosure have been made for all events, including instances of noncompliance, subsequent to the date of the financial statement that would require adjustment to or disclosure in the financial statement.
- 8) We are in agreement with the adjusting and reclassifying journal entries you have proposed, and they have been posted to the District's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*.
- 10) Guarantees, whether written or oral, under which Unified School District No. 212, Alma, Kansas, is contingently liable, if any, have been properly recorded or disclosed.

### **Information Provided**

- 11) We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Education, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statement.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statement may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or  
Mapes & Miller CPA's
  - c. Others where the fraud could have a material effect on the financial statement.

Page Three



## NORTHERN VALLEY SCHOOLS USD 212

DISTRICT OFFICE  
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- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statement communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing the financial statement.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statement, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

### **Government-specific**

- 19) We have made available to you all financial records and related data.
- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) Unified School District No. 212, Alma, Kansas, has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Mapes & Miller CPA's

Page Four

- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.



## NORTHERN VALLEY SCHOOLS USD 212

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- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statement, or as a basis for recording a loss contingency, or for reporting on noncompliance except as disclosed in Note 2 to the financial statement.
- 28) As part of your audit, you assisted with preparation of the financial statement, related notes, and regulatory-required supplementary information. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statement, related notes, and regulatory-required supplementary information.
- 29) Unified School District No. 212, Alma, Kansas, has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) Unified School District No. 212, Alma, Kansas, has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statement includes the related municipal entities.
- 33) The financial statement properly classifies all funds in accordance with the *Kansas Municipal Audit and Accounting Guide*.
- 34) Expenditures/disbursements have been appropriately classified in the summary statement of receipts, expenditures and unencumbered cash.
- 35) Regulatory receipts are appropriately classified in the summary statement of receipts, expenditures, and unencumbered cash.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits are properly classified as to risk and are properly disclosed.
- 38) With respect to Schedule 1, Schedule 2, Schedule 3 and Schedule 4, as listed as regulatory-required supplementary information in the table of contents:

Mapes & Miller CPA's  
Page Four

- a. We acknowledge our responsibility for presenting Schedules 1, 2, 3, and 4 in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to the financial statement, and we believe Schedules 1, 2, 3, and 4, including their form and content, are fairly presented in accordance with the *Kansas Municipal Audit and Accounting Guide*. The methods of



## NORTHERN VALLEY SCHOOLS USD 212

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measurement and presentation of Schedules 1, 2, 3, and 4 have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b. If Schedules 1, 2, 3, and 4 are not presented with the audited financial statement, we will make the audited financial statement readily available to the intended users of the regulatory-required supplementary information no later than the date we issue the regulatory-required supplementary information and the auditor's report thereon.

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Board President

**surgery scheduled -requesting off Monday and Tuesday before Thanksgiving**

---

**From** Jessica Ledbetter <jledbetter@nvhuskies.org>

**Date** Tue 9/30/2025 11:24 AM

**To** Ken Tharman <ktharman@nvhuskies.org>

I took Kinslee to the ENT, and she needs to have her tonsils out sooner rather than later. I didn't want her or me to miss too much school, as she has to be out for a week. I have it scheduled for Monday the 24th and they only do surgeries on Mondays.

Thank you for your consideration,

*Jessica Ledbetter*

*Northern Valley HS*

*FCS, Animal Science, Nutrition and Wellness, Culinary, Intro to Ag,*

*Human Growth&Development, Family Studies*

*Almena Ks*

---

## Smoky Hill PDC Master Plan is approved!

---

From Lydia Gerzel-Short <LGerzel-Short@smokyhill.org>

Date Tue 9/23/2025 1:44 PM

To Lydia Gerzel-Short <LGerzel-Short@smokyhill.org>

Cc Jaye Ditter <JDitter@smokyhill.org>

 1 attachment (1 MB)

USD 629 Smoky Hills Interlocal Master PD Plan SBOE Approved 09092025.pdf;

Hello,

It's official! The Kansas State Board of Education approved the Smoky Hill PDC Master Plan during the September board meeting. This means all PDC plans under the Smoky Hill Master Plan are approved until July 31, 2030. However, with changes to the template, I would like to schedule a meeting with each PDC committee to review the template changes.

Thank you,

Lydia

### Dr. Lydia Gerzel-Short

Assistant Director

Smoky Hill Education Service Center

605 E. Crawford St.

Salina, KS 67401

[lgerzel-short@smokyhill.org](mailto:lgerzel-short@smokyhill.org) | (785)-825-9185 |

## Connecting Research to Practice!



-- This email and any attachments thereto may contain private, confidential and/or privileged material for the sole use of the intended recipient. Any review, copying or distribution of this email (or any attachments thereto) by other than Smoky Hill Education Service Center or the intended recipient is strictly prohibited.

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**FOR IMMEDIATE RELEASE: Kansas State Board of Education approves new state assessment cut scores - Cut score process corrects previous misalignment**

---

From Denise L. Kahler <Denise.Kahler@ksde.gov>

Date Thu 8/14/2025 3:31 PM

To Angela Deines <Angela.Deines@ksde.gov>

KANSAS STATE DEPARTMENT OF EDUCATION

## NEWS RELEASE



*Denise Kahler, director, Communications and Recognition Programs - (785) 296-4876*

FOR IMMEDIATE RELEASE

Aug. 14, 2025

## **Kansas State Board of Education approves new state assessment cut scores**

### *Cut score process corrects previous misalignment*

TOPEKA, Kan. – The Kansas State Board of Education has approved new cut scores for state assessments, reaffirming the state's commitment to maintaining high academic expectations while ensuring a more accurate and fair measure of student achievement.

Kansas introduced a new assessment in 2025, and as is standard practice, cut scores were developed accordingly. Kansas educators coming together to set cut scores also afforded an opportunity to address what multiple measures have shown to be a long-standing misalignment between assessment scores and actual student performance.

Through an in-depth study comparing individual state assessment results with ACT scores, AP coursework, dual credit, graduation rates and postsecondary outcomes, educators found that previous performance levels did not accurately reflect student readiness.

- Misalignment penalized students unfairly. Only about one in four Kansas high school students scored at Level 3 or 4 on state assessments, yet more than half went on to succeed in college or career pathways. Many students were told they were not "proficient" when they were, in fact, thriving.

- Kansas assessment cut scores were out of step nationally. In many cases, students had to score in the top 25% nationally to be labeled “proficient” in Kansas. Educators noted examples of students at Level 2 on state assessments earning ACT scores of 22 – an inconsistency that eroded trust in the system.

“This process is about accuracy, fairness and alignment, not lowering expectations,” said Kansas Education Commissioner Randy Watson. “Kansas educators led this process, using their professional expertise and data to set cut scores that reflect what our students truly know and can do.”

The new cut scores provide a more precise, transparent and evidence-based measure of achievement.

## Terms to know

**Cut Scores:** Cut scores are specific points on a test’s scoring scale that separate different levels of student performance. They determine the minimum score a student must achieve to be placed into a particular performance category – Limited, Basic, Proficient, Advanced.

### 2025 State Assessment Performance Level Descriptors

- A student at Level 1 shows a limited ability to demonstrate their knowledge and skills of (third, fourth, fifth, etc.) grade (ELA, Math, Science) standards.
- A student at Level 2 shows a basic ability to demonstrate their knowledge and skills of (third, fourth, fifth, etc.) grade (ELA, Math, Science) standards.
- A student at Level 3 shows a proficient ability to demonstrate their knowledge and skills of (third, fourth, fifth, etc.) grade (ELA, Math, Science) standards.
- A student at Level 4 shows an advanced ability to demonstrate their knowledge and skills of (third, fourth, fifth, etc.) grade (ELA, Math, Science) standards.

###



Denise Kahler  
*Director*  
Communications and Recognition Programs  
(785) 296-4876  
Denise.Kahler@ksde.gov  
[www.ksde.gov](http://www.ksde.gov)

*Kansas leads the world in the success of each student.*

The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability or age in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the nondiscrimination policies: KSDE General Counsel, Office of General Counsel, KSDE, Landon State Office Building, 900 S.W. Jackson, Suite 102, Topeka, KS 66612, (785) 296-3201.

*Not for  
posting*

**USD #212 - State Assessment Data**

**As Of: 9/10/2025**

Grade	Subject	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
3rd	ELA	2	6	0	6	13	No Data (COVID)	32	-13	-8	-8	22	
4th	ELA	-10	5	1	-12	-16		13	17	-8	-8	4	9
5th	ELA	3	-2	8	0	-1		-16	0	13	13	-5	-29
6th	ELA	7	12	-10	4	-4		-11	-10	-10	-5	12	-3
7th	ELA	-1	-6	2	-6	-3		-21	-1	-1	-9	-9	15
8th	ELA	-2	4	-7	4	-2		-3	-9	-9	-5	-8	-29
ELA Combined		0	3	-1	-1	-2		-1	-3	-3	-4	-2	-3
<b>Math</b>													
3rd	Math	4	15	-4	11	9	No Data (COVID)	7	-12	-17	-3	-13	
4th	Math	-12	9	1	-16	-12		-3	-1	-2	-2	-7	-15
5th	Math	1	22	15	-1	1		7	11	13	13	1	-23
6th	Math	0	5	-3	18	26		9	0	0	9	11	5
7th	Math	11	1	0	3	0		3	5	5	11	5	14
8th	Math	9	18	-8	3	4		14	1	1	12	10	-12
Math Combined		2	12	0	3	5		6	1	1	4	3	-7
<b>Science</b>													
5th	Science	No Data (No Tests Given)		-14	-3	10	No Data (COVID)	-18	10	10	-30	-29	
8th	Science			-2	-11	-4		-5	-3	-5	3	17	
Science Combined				-8	-7	3		-12	4	3	-14	-6	