UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2025

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

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For the Fiscal Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 211
Norton, Kansas 67654

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. 211, Norton, 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. 211, Norton, 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 211, Norton, 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. 211, 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. 211 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. 211'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. 211'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. 211'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, schedule 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 accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
September 8, 2025

UNIFIED SCHOOL DISTRICT NO. 21
Norton, Kansas
Summary Statement 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
Governmental Type Funds:							
General Funds:							
General	$ 0	0	6,957,680	6,957,229	451	355,762	356,213
Supplemental General	152,435	0	2,243,578	2,251,260	144,753	128,383	273,136
Special Purpose Funds:							
At Risk K-12	457,753	0	1,114,184	1,201,191	370,746	104,230	474,976
Pre-School Aged At-Risk	17,449	0	91,426	75,377	33,498	11,197	44,695
Bilingual Education	9,667	0	13,983	15,650	8,000	0	8,000
Capital Outlay	1,365,288	0	1,045,575	665,592	1,745,271	156,177	1,901,448
Driver Training	99,918	0	9,650	7,943	101,625	267	101,892
Food Service	119,914	0	508,243	498,626	129,531	573	130,104
Professional Development	45,865	0	32,076	16,365	61,576	0	61,576
Summer School	100,404	0	0	20,481	79,923	0	79,923
Special Education	1,575,346	0	2,054,023	1,412,982	2,216,387	0	2,216,387
Career and Postsecondary Education	88	0	171,250	170,407	931	23,686	24,617
KPERS Special Retirement Contribution	0	0	577,694	577,694	0	0	0
Recreation Commission	30,577	0	181,946	188,411	24,112	0	24,112
Federal Funds	(7,638)	0	171,290	164,322	(670)	30,727	30,057
Gifts and Grants	167,148	0	141,560	114,737	193,971	0	193,971
Contingency Reserve	636,415	0	0	0	636,415	0	636,415
Textbook Rental and Student Material Revolving	210,699	0	87,849	102,590	195,958	24,280	220,238
District Activity	66,757	0	112,113	107,636	71,234	0	71,234
Bond and Interest Funds:							
Bond and Interest	1,251,045	0	790,430	661,013	1,380,462	0	1,380,462
Trust Funds:							
Eicher Butler Scholarship	500,517	0	17,598	8,000	510,115	0	510,115
Louis Welter Scholarship	14,107	0	214	162	14,159	0	14,159
Tansil Scholarship	205,031	0	3,067	3,000	205,098	0	205,098
Jep Byrum Memorial Scholarship	6,983	0	105	500	6,588	0	6,588
Dave Stuewe Scholarship	9,991	0	144	1,000	9,135	0	9,135
Brassfield Scholarship	0	0	7,300	5,000	2,300	0	2,300
Gertrude Steichen Scholarship	14,334	0	422	3,500	11,256	0	11,256
Total Primary Government (Excluding Agency Funds)	$ **7,050,093**	**0**	**16,333,400**	**15,230,668**	**8,152,825**	**835,282**	**8,988,107**

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

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Composition of Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

First State Bank, Norton, Kansas		
Checking Account	$	3,414
NOW Accounts		197,123
Money Market Accounts		2,402,746
Certificates of Deposit		2,349,763
The Bank		
Savings Account		2,691,914
Solutions North Bank, Norton, Kansas		
Checking Accounts		6,550
NOW Accounts		81,844
Money Market Account		4,235
Savings Account		1,385,840
Total Cash		9,123,429
Agency Funds per Schedule 3		(135,322)
Total Primary Government (Excluding Agency Funds)	$	**8,988,107**

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

1. **Summary of Significant Accounting Policies**

Municipal Financial Reporting Entity

Unified School District No. 211, Norton, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 281 (the municipality). The following related municipal entity is not included in the financial statement:

Norton Recreation Commission. The Norton Recreation Commission oversees recreational activities. A five-member board is appointed to oversee the operation. Two members of the board are appointed by the District's board with two more members appointed by the City of Norton's council. The remaining member is appointed by the other four members. The District annually levies a tax for the operation of the Commission. Unaudited financial reports for the Norton Recreation Commission are available from the Recreation Commission Director, P.O. Box 96, Norton, Kansas 67654.

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.

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

Trust Fund – funds used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, 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 revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The 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 revenue 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. No funds were amended in this manner for the year ended June 30, 2025.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues 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 related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted expenditure authority lapses at year-end.

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

	Statutory Authority for Exemption
Title I	K.S.A. 12-1663
Title II, Part A	K.S.A. 12-1663
Title IV, Part A	K.S.A. 12-1663
ESSER	K.S.A. 12-1663
Gifts & Grants	K.S.A. 79-2925
Gardner Memorial Library	K.S.A. 79-2925
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
High School Athletics	K.S.A. 72-8208a
Junior High Athletics	K.S.A. 72-8208a
Junior High Music	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

Cash Violation. K.S.A. 10-1113 requires each fund to comply with the cash basis laws of Kansas. That is no commitments or indebtedness should be incurred unless there is available cash in the fund. The Title IV Part A and ESSER federal funds incurred indebtedness in excess of the available cash balance. However, K.S.A. 12-1664 allows a deficit unencumbered cash balance for federal aid funds when the deficit is expected to be eliminated in future years as grant proceeds are received.

3. Deposits and Investments

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, or in an adjoining county if such institution has been designated as an official depository, 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 $8,586,766 and the bank balance was $9,476,672. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $758,570 was covered by federal depository insurance and $8,718,102 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, there is the risk that in the event of the failure of the issuer or counter party, 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 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 $577,694 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 $5,347,181. 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 or can be obtained as described above.

5. **Other Long-Term Obligations**

Compensated Absences

Discretionary/Sick Bank. The employees of Unified School District No. 211 are allowed twelve days of discretionary/sick bank leave per year. This can be carried over and accumulated to eighty days. Unused discretionary/sick bank leave in excess of the eighty days maximum accumulation will be bought back by the District at the rate of $38.00 per day for certified employees and at a rate of one hour for every four hours of entitlement for classified employees payable on August 20 for employees returning to the District or under contract at that time. No payment for unused discretionary/sick bank leave is made when an employee terminates employment with the District unless the employee is retiring or is disabled. When an employee retires from the District or is disabled, 25 percent of all unused discretionary/sick bank leave shall be purchased at full salary.

Vacation Pay. The superintendent is allowed fifteen days of vacation per year. Vacation time is allowed for the following classified employees: maintenance director, maintenance and grounds assistant, clerk, treasurer, unified office secretary, and twelve-month custodial. Vacation time is based on years of continuous employment according to the following schedule:

Years of Employment	Vacation Days
Zero to 1 year	.833 days per month
After 1 to 6 years	10 days per year or .833 days per month
After 7 to 9 years	11 days per year or .9166 days per month
After 10 to 12 years	12 days per year or 1.0 days per month
After 13 to 15 years	13 days per year or 1.083 days per month
After 16 or more years	15 days per year or 1.25 days per month

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XVIII of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility for full benefits is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 60 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Fifteen (15) years or more of service with the District as of May 15, 2010. This fixed benefit plan will expire with the departure/retirement of this group of people.

Faculty members electing the reduced retirement benefit must meet requirement 1 and 3 above in addition to the following requirement:

1. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS) or age 55.

Any faculty member wishing to retire at the end of a contract year must file for benefits by May 1st of that contract year. A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to the teachers' highest salary while employed by the District less the base salary from the District's salary schedule multiplied by 40% for full benefit. The difference between the teachers' highest salary while employed by the District less the base salary from the District's salary schedule shall be multiplied by 90% and divided by 60 to determine the monthly amount for reduced benefit. The reduced benefit will cease to be paid after 60 months or when the participant reaches 65 or is Medicare qualified, whichever is sooner.

These benefits will be paid monthly on the regular payday set by the District. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program. All early retirement benefits, including the option to maintain health insurance automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the monthly benefit will be paid to the deceased's named beneficiary for a period of twelve months, or until the end of the benefit's life, whichever is sooner. The District's liability for faculty members approved for early retirement was $18,069 as of June 30, 2025 and is presented as a component of long-term debt in Note 9.

Employer Paid 403(b) Savings Plan

To reward the longevity of the USD 211 teaching staff the District offers its employees an employer paid 403(b) savings plan. A system of tiered contributions has been implemented based on the employee's years of service. The following tiers are agreed to:

Years of Employment	Contribution Amount
Years 1 to 5	$400 per year
Years 6 to 10	$425 per year
Years 11 to 15	$450 per year
Years 16 to 20	$475 per year
Years 21 to 25	$500 per year
Years 25+	$550 per year

A 10 year vesting schedule will be utilized:

Years of Employment	Ownership %
1 to 5 years	0% ownership
6 years	20% ownership
7 years	40% ownership
8 years	60% ownership
9 years	80% ownership
10 years	100% ownership

If a participant terminates service before being fully vested, their unvested funds shall be forfeited. Forfeitures shall be used to reduce employer contributions. During the fiscal year, the District contributed $30,475 to the 403(b) savings plan. A participant is eligible for distribution only after leaving employment of the USD 211 by retirement or obtaining another position.

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. **Claims and Judgments**

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

8. **Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	$ 1,517,544
General	At Risk K-12	K.S.A. 72-6428	863,169
General	Bilingual Education	K.S.A. 72-6428	9,480
General	Capital Outlay	K.S.A. 72-6428	227,839
General	Contingency Reserve	K.S.A. 72-6428	20,000
General	Food Service	K.S.A. 72-6428	70,987
Supplemental General	Professional Development	K.S.A. 72-6433	30,000
Supplemental General	Special Education	K.S.A. 72-6433	511,059
Supplemental General	Pre-School At-Risk	K.S.A. 72-6433	91,426
Supplemental General	Career and Postsecondary Education	K.S.A. 72-6433	151,250
Supplemental General	Bilingual Education	K.S.A. 72-6433	4,503
Supplemental General	Textbook Rental & Student Material	K.S.A. 72-6433	60,000
Supplemental General	At-Risk K-12	K.S.A. 72-6433	251,015

9. **Long-term Debt**

Changes in long-term liabilities for Unified School District No. 211, Norton, 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:									
Energy Lease Purchase	4.75%	07/27/11	1,035,923	01/27/27	272,670	0	272,670	0	15,239
Total Finance Leases					272,670	0	272,670	0	15,239
General Obligation Bonds:									
School Building Bonds Series 2015	2.00-3.50%	5/1/2015	9,725,000	9/1/2035	6,860,000	0	450,000	6,410,000	211,012
Early Retirement Program (Note 5)	N/A	N/A	N/A	N/A	19,499	13,200	14,630	18,069	0
Total Long-term Debt					$ 7,152,169	13,200	737,300	6,428,069	226,251

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	2036-2040	Total
PRINCIPAL								
General Obligation Bonds:								
School Construction Bond Series 2015	470,000	485,000	505,000	530,000	550,000	3,150,000	720,000	6,410,000
Total Principal	470,000	485,000	505,000	530,000	550,000	3,150,000	720,000	6,410,000
INTEREST								
General Obligation Bonds:								0
School Construction Bond Series 2015	199,513	186,969	173,356	158,463	142,263	410,881	12,600	1,284,045
Total Interest	199,513	186,969	173,356	158,463	142,263	410,881	12,600	1,284,045
Total Principal and Interest	$ 669,513	671,969	678,356	688,463	692,263	3,560,881	732,600	7,694,045
Early Retirement Program	13,836	4,233	0	0	0	0	0	18,069

10. **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 at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 211
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

UNIFIED SCHOOL DISTRICT NO. 211 SCHEDULE 1

Norton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
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	$ 7,181,781	(229,640)	5,088	6,957,229	6,957,229	0
Supplemental General	2,325,408	(74,148)	0	2,251,260	2,251,260	0
Special Purpose Funds:						
At Risk K-12	1,613,042	0	0	1,613,042	1,201,191	(411,851)
Preschool Aged At-Risk	205,679	0	0	205,679	75,377	(130,302)
Bilingual Education	21,510	0	0	21,510	15,650	(5,860)
Capital Outlay	2,220,932	0	0	2,220,932	665,592	(1,555,340)
Driver Training	16,961	0	0	16,961	7,943	(9,018)
Food Service	663,305	0	0	663,305	498,626	(164,679)
Professional Development	33,856	0	0	33,856	16,365	(17,491)
Summer School	23,550	0	0	23,550	20,481	(3,069)
Special Education	1,848,552	0	0	1,848,552	1,412,982	(435,570)
Career and Postsecondary Education	210,122	0	0	210,122	170,407	(39,715)
KPERS Special Retirement Contribution	771,674	0	0	771,674	577,694	(193,980)
Recreation Commission	205,000	0	0	205,000	188,411	(16,589)
Bond and Interest	661,013	0	0	661,013	661,013	0
Federal Funds	404,183	0	0	404,183	164,322	*
Gifts and Grants	568,148	0	0	568,148	114,737	*

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
General 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:				
State Equalization Aid	$	6,027,008	6,189,588	(162,580)
State Special Education Aid		925,133	992,193	(67,060)
Mineral Production Tax		451	0	451
Miscellaneous Reimbursements		5,088	0	5,088
Total Receipts		6,957,680	**7,181,781**	**(224,101)**
Expenditures:				
Instruction		2,103,582	2,607,803	(504,221)
Student Support Services		163,610	184,831	(21,221)
Instructional Support Staff		307,680	301,982	5,698
General Administration		289,770	281,679	8,091
School Administration		469,338	491,787	(22,449)
Operations and Maintenance		543,864	580,279	(36,415)
Student Transportation Services		286,181	334,335	(48,154)
Other Supplemental Services		84,185	85,470	(1,285)
Transfer to Special Education		1,517,544	992,193	525,351
Transfer to At Risk K-12		863,169	891,135	(27,966)
Transfer to Bilingual Education		9,480	7,937	1,543
Transfer to Capital Outlay		227,839	260,350	(32,511)
Transfer to Career & Postesecondary Education		20,000	52,000	(32,000)
Transfer to Textbook Rental		0	50,000	(50,000)
Transfer to Food Service		70,987	60,000	10,987
Adjustments to Comply with Legal Max				
Legal General Fund Budget		0	(229,640)	229,640
Total Legal General Fund Budget		6,957,229	**6,952,141**	**5,088**
Adjustments for Qualifying Budget Credits:				
Reimbursed Expenses		0	5,088	(5,088)
Total Expenditures		6,957,229	**6,957,229**	**0**
Receipts Over (Under) Expenditures		451		
Unencumbered Cash, Beginning		0		
Unencumbered Cash, Ending	$	**451**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Supplemental General 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	$	20,618	8,498	12,120
Current Tax		1,135,474	1,061,058	74,416
Delinquent Tax		18,098	21,786	(3,688)
Motor Vehicle Tax		109,512	91,020	18,492
Recreational Vehicle Tax		2,116	2,057	59
Commercial Vehicle Tax		3,873	3,272	601
In Lieu of Taxes		28	8	20
State Aid		953,859	985,275	(31,416)
Total Receipts		2,243,578	**2,172,974**	**70,604**
Expenditures:				
Instruction		348,882	409,273	(60,391)
Instructional Support Staff		10,906	11,000	(94)
General Administration		53,734	73,061	(19,327)
School Administration		37,843	36,000	1,843
Operations and Maintenance		326,615	396,490	(69,875)
Student Transportation Services		117,497	180,000	(62,503)
Other Supplemental Services		256,530	275,238	(18,708)
Transfer to Professional Development		30,000	0	30,000
Transfer to Special Education		511,059	329,975	181,084
Transfer to Pre-School At-Risk		91,426	188,230	(96,804)
Transfer to Career and Postsecondary Education		151,250	158,034	(6,784)
Transfer to Bilingual Education		4,503	3,953	550
Transfer to Textbook Rental & Student Material Revolving		60,000	0	60,000
Transfer to At-Risk K-12		251,015	264,154	(13,139)
Adjustments to Comply with Legal Max				
Legal Supplemental General Fund Budget		0	(74,148)	74,148
Total Expenditures		2,251,260	**2,251,260**	**0**
Receipts Over (Under) Expenditures		(7,682)		
Unencumbered Cash, Beginning		152,435		
Unencumbered Cash, Ending	$	**144,753**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
At Risk K-12 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:				
Transfer from General	$	863,169	891,135	(27,966)
Transfer from Supplemental General		251,015	264,154	(13,139)
Total Receipts		1,114,184	**1,155,289**	**(41,105)**
Expenditures:				
Instruction		1,098,102	1,488,656	(390,554)
Student Support Services		103,089	124,386	(21,297)
Total Expenditures		1,201,191	**1,613,042**	**(411,851)**
Receipts Over (Under) Expenditures		(87,007)		
Unencumbered Cash, Beginning		457,753		
Unencumbered Cash, Ending	$	**370,746**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Pre School Aged At-Risk
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

		Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General	$	91,426	188,230	(96,804)
Total Receipts		91,426	**188,230**	**(96,804)**
Expenditures:				
Instruction		72,269	200,179	(127,910)
Transportation		3,108	5,500	(2,392)
Total Expenditures		75,377	**205,679**	**(130,302)**
Receipts Over (Under) Expenditures		16,049		
Unencumbered Cash, Beginning		17,449		
Unencumbered Cash, Ending	$	**33,498**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bilingual Education 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:				
Transfer from Supplemental General	$	4,503	3,953	550
Transfer from General		9,480	7,937	1,543
Total Receipts		13,983	**11,890**	**2,093**
Expenditures:				
Instruction		15,650	21,510	(5,860)
Total Expenditures		15,650	**21,510**	**(5,860)**
Receipts Over (Under) Expenditures		(1,667)		
Unencumbered Cash, Beginning		9,667		
Unencumbered Cash, Ending	$	**8,000**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
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	$ 6,812	2,831	3,981
Current Tax	382,684	370,060	12,624
Delinquent Tax	5,868	7,198	(1,330)
Motor Vehicle Tax	34,006	28,106	5,900
Recreational Vehicle Tax	652	635	17
Commercial Vehicle Tax	1,263	1,010	253
In Lieu of Taxes	8	2	6
Interest on Idle Funds	179,855	0	179,855
Other Revenue from Local Sources	23,223	0	23,223
State Aid	177,249	177,952	(703)
Federal Aid	6,116	7,500	(1,384)
Transfer from General	227,839	260,350	(32,511)
Total Receipts	1,045,575	**855,644**	**189,931**
Expenditures:			
Instruction	16,776	250,000	(233,224)
Student Support Services	50,760	200,000	(149,240)
Instructional Support Staff	0	200,000	(200,000)
School Administration	6,700	200,000	(193,300)
Operations and Maintenance	60,717	100,000	(39,283)
Transportation	118,390	200,000	(81,610)
Facilities Acquisition and Construction	412,249	1,070,932	(658,683)
Total Expenditures	665,592	**2,220,932**	**(1,555,340)**
Receipts Over (Under) Expenditures	379,983		
Unencumbered Cash, Beginning	1,365,288		
Unencumbered Cash, Ending	$ **1,745,271**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Driver Training 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:			
State Aid	$ 4,350	4,050	300
Other Revenue from Local Sources	5,300	6,000	(700)
Total Receipts	9,650	**10,050**	**(400)**
Expenditures:			
Instruction	7,331	14,953	(7,622)
Operations and Maintenance	612	2,008	(1,396)
Total Expenditures	7,943	**16,961**	**(9,018)**
Receipts Over (Under) Expenditures	1,707		
Unencumbered Cash, Beginning	99,918		
Unencumbered Cash, Ending	$ **101,625**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Food Service 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:				
Federal Aid	$	263,613	284,630	(21,017)
State Aid		3,727	3,156	571
Food Service		169,916	195,605	(25,689)
Transfer from General		70,987	60,000	10,987
Total Receipts		508,243	**543,391**	**(35,148)**
Expenditures:				
Operations and Maintenance		12,898	20,000	(7,102)
Food Service Operations		485,728	643,305	(157,577)
Total Expenditures		498,626	**663,305**	**(164,679)**
Receipts Over (Under) Expenditures		9,617		
Unencumbered Cash, Beginning		119,914		
Unencumbered Cash, Ending	$	**129,531**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Professional Development 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:				
Transfer from General	$	30,000	0	30,000
State of Kansas		2,076	1,500	576
Total Receipts		32,076	**1,500**	**30,576**
Expenditures:				
Instruction		6,838	33,856	(27,018)
Instructional Support Staff		9,527	0	9,527
Total Expenditures		16,365	**33,856**	**(17,491)**
Receipts Over (Under) Expenditures		15,711		
Unencumbered Cash, Beginning		45,865		
Unencumbered Cash, Ending	$	**61,576**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Summer School 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:			
Transfer from General	$ 0	**0**	**0**
Expenditures:			
Instruction	20,481	23,550	(3,069)
Total Expenditures	20,481	**23,550**	**(3,069)**
Receipts Over (Under) Expenditures	(20,481)		
Unencumbered Cash, Beginning	100,404		
Unencumbered Cash, Ending	$ **79,923**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Special Education 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:				
Reimbursements	$	25,420	0	25,420
Transfer from General		1,517,544	992,193	525,351
Transfer from Supplemental General		511,059	329,975	181,084
Total Receipts		2,054,023	**1,322,168**	**731,855**
Expenditures:				
Instruction		1,411,566	1,798,552	(386,986)
Student Support Services		0	20,000	(20,000)
Student Transportation Services		1,416	30,000	(28,584)
Total Expenditures		1,412,982	**1,848,552**	**(435,570)**
Receipts Over (Under) Expenditures		641,041		
Unencumbered Cash, Beginning		1,575,346		
Unencumbered Cash, Ending	$	**2,216,387**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Career and Postsecondary Education 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:				
Transfer from General	$	20,000	52,000	(32,000)
Transfer from Supplemental General		151,250	158,034	(6,784)
Total Receipts		171,250	**210,034**	**(38,784)**
Expenditures:				
Instruction		169,857	206,122	(36,265)
Operations & Maintenance		550	4,000	(3,450)
Total Expenditures		170,407	**210,122**	**(39,715)**
Receipts Over (Under) Expenditures		843		
Unencumbered Cash, Beginning		88		
Unencumbered Cash, Ending	$	**931**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
KPERS Special Retirement Contribution 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:			
State Aid	$ 577,694	**771,674**	**(193,980)**
Expenditures:			
Instruction	352,393	470,721	(118,328)
Student Support	23,107	30,867	(7,760)
Instructional Support	28,884	38,584	(9,700)
General Administration	23,108	30,867	(7,759)
School Administration	46,216	61,734	(15,518)
Other Supplemental Services	23,108	7,717	15,391
Operations and Maintenance	46,216	61,734	(15,518)
Student Transportation Services	17,331	23,150	(5,819)
Other Support Services	0	23,150	(23,150)
Food Service	17,331	23,150	(5,819)
Total Expenditures	577,694	**771,674**	**(193,980)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Recreation Commission 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	$	2,833	2,815	18
Current Tax		159,027	153,855	5,172
Delinquent Tax		2,634	3,024	(390)
Motor Vehicle Tax		16,579	13,925	2,654
Recreational Vehicle Tax		324	314	10
Commercial Vehicle Tax		544	501	43
In Lieu of Taxes		5	1	4
Total Receipts		181,946	**174,435**	**7,511**
Expenditures:				
Community Service Operations		188,411	**205,000**	**(16,589)**
Receipts Over (Under) Expenditures		(6,465)		
Unencumbered Cash, Beginning		30,577		
Unencumbered Cash, Ending	$	**24,112**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Bond and Interest 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	$ 8,936	1,047	7,889
Current Tax	431,519	417,353	14,166
Delinquent Tax	8,432	9,391	(959)
Motor Vehicle Tax	54,493	45,720	8,773
Recreational Vehicle Tax	1,069	1,033	36
Commercial Vehicle Tax	1,730	1,643	87
In Lieu of Taxes	15	4	11
State Aid	284,236	284,236	0
Total Receipts	790,430	**760,427**	**30,003**
Expenditures:			
Principal	450,000	450,000	0
Interest	211,013	211,013	0
Total Expenditures	661,013	**661,013**	**0**
Receipts Over (Under) Expenditures	129,417		
Unencumbered Cash, Beginning	1,251,045		
Unencumbered Cash, Ending	$ **1,380,462**		

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Title I	Title II Part A	Title IV Part A	ESSER	Total	Budget*	Variance Over (Under)
Receipts:							
Federal Aid	$ 130,637	10,261	22,528	7,864	171,290	404,183	**(232,893)**
Expenditures:							
Instruction	130,889	10,261	16,908	2,674	160,732	348,855	(188,123)
Student Support Services	0	0	0	379	379	8,142	(7,763)
Operations and Maintenance	0	0	0	3,211	3,211	41,386	(38,175)
Transportation	0	0	0	0	0	3,800	(3,800)
Food Service Operations	0	0	0	0	0	2,000	(2,000)
Total Expenditures	130,889	10,261	16,908	6,264	164,322	**404,183**	**(239,861)**
Receipts Over (Under) Expenditures	(252)	0	5,620	1,600	6,968		
Unencumbered Cash, Beginning	0	0	(6,038)	(1,600)	(7,638)		
Unencumbered Cash, Ending	$ **(252)**	**0**	**(418)**	**0**	**(670)**		

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

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Gifts and Grants Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Gifts & Grants	Gardner Memorial Library	Totals	Budget*	Variance Favorable (Unfavorable)
Receipts:					
Interest on Idle Funds	$ 0	220	220	1,000	(780)
Donations	141,340	0	141,340	400,000	(258,660)
Total Receipts	141,340	220	141,560	**401,000**	**(259,440)**
Expenditures:					
Instruction	114,737	0	114,737	**568,148**	**(453,411)**
Total Expenditures	114,737	0	114,737	**568,148**	**(453,411)**
Receipts Over (Under) Expenditures	26,603	220	26,823		
Unencumbered Cash, Beginning	152,452	14,696	167,148		
Unencumbered Cash, Ending	$ **179,055**	**14,916**	**193,971**		

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

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Contingency Reserve	Textbook Rental and Student Material Revolving	Eicher Butler Scholarship	Louis Welter Scholarship
Receipts:				
Transfer from General	$ 0	60,000	0	0
Interest	0	0	17,598	214
Fees	0	27,849	0	0
Total Receipts	0	87,849	17,598	214
Expenditures:				
Instruction	0	102,590	0	0
Scholarships	0	0	8,000	162
Total Expenditures	0	102,590	8,000	162
Receipts Over (Under) Expenditures	0	(14,741)	9,598	52
Unencumbered Cash, Beginning	636,415	210,699	500,517	14,107
Unencumbered Cash, Ending	$ **636,415**	**195,958**	**510,115**	**14,159**

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Any Non-budgeted Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

		Tansil Scholarship	Jep Byrum Memorial Scholarship	Dave Stuewe Scholarship	Brassfield Scholarship	Gertrude Steichen Scholarship
Receipts:						
Donations	$	0	0	0	7,300	0
Interest		3,067	105	144	0	422
Total Receipts		3,067	105	144	7,300	422
Expenditures:						
Scholarships		3,000	500	1,000	5,000	3,500
Total Expenditures		3,000	500	1,000	5,000	3,500
Receipts Over (Under) Expenditures		67	(395)	(856)	2,300	(3,078)
Unencumbered Cash, Beginning		205,031	6,983	9,991	0	14,334
Unencumbered Cash, Ending	$	**205,098**	**6,588**	**9,135**	**2,300**	**11,256**

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Agency Funds

Schedule of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
Senior High:				
Class of 2024	$ 661	0	661	0
Class of 2025	(318)	1,186	560	308
Class of 2026	635	5,903	6,003	535
Class of 2027	229	203	0	432
F.F.A.	39,688	52,253	60,756	31,185
FCCLA	39	0	0	39
Yearbook	20,763	18,592	9,235	30,120
Concessions	7,137	52,588	56,067	3,658
KAYS	4,906	7,752	8,014	4,644
Blue Crew	3,726	33,056	29,010	7,772
National Honor Society	374	0	123	251
Forensics	3,562	9,072	8,303	4,331
Model United Nations	502	0	42	460
Scholars Bowl	996	550	321	1,225
Student Advisory Council	4,510	9,347	7,225	6,632
Drama Club	592	2,672	1,213	2,051
Art Projects Club	284	0	16	268
Vocal Music Club	4,991	28,136	30,173	2,954
Students Against Drunk Driving	3,472	1,740	756	4,456
Dance Club	473	13,804	8,806	5,471
NCSTV Club	2,660	657	3,317	0
Band Club	1,118	950	1,693	375
Coffee Club	248	0	0	248
Building Trades Construction	3,985	1,514	1,745	3,754
Youth Entrepreneur Challenge	427	0	0	427
Science Olympiad	74	100	75	99
Food Pantry	7,813	0	346	7,467
Junior High:				
Student Council	6,203	5,122	7,880	3,445
KAYS	7,078	11,784	12,595	6,267
Pep Club	85	0	0	85
Teacher Compassion	0	39	0	39
Concessions	274	0	0	274
Total Student Organization Funds	127,187	257,020	254,935	129,272
Other Agency Funds:				
Employee Benefits	4,778	5,888	4,616	6,050
Total Agency Funds	$ **131,965**	**262,908**	**259,551**	**135,322**

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 211
Norton, 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
High School Athletics	$ 51,574	0	80,820	79,677	52,717	0	52,717
Junior High Athletics	11,502	0	30,228	26,905	14,825	0	14,825
Junior High Music	3,681	0	1,065	1,054	3,692	0	3,692
Total District Activity Funds	$ **66,757**	**0**	**112,113**	**107,636**	**71,234**	**0**	**71,234**

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Certified Public Accountants

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REPORT ON FEDERAL FINANCIAL ASSISTANCE

Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited the financial statement of Unified School District No. 211, Norton, Kansas, as of and for the year ended June 30, 2025, and have issued our report thereon dated September 8, 2025. Our audit was performed for the purpose of forming an opinion on the financial statement taken as a whole. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis as requested by the Kansas State Department of Education and is not a required part of the financial statement of Unified School District No. 211, Norton, Kansas. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

This report is intended solely for the information and use of the governing body and management of the Unified School District No. 211, Norton, Kansas, and the Kansas State Department of Education and other federal and state agencies to whose jurisdiction the District is subject, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Board of Education, is a matter of public record.

Mapes & Miller LLP
Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 2025

	Federal Assistance Listing Number	Beginning Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Balance
U. S. DEPARTMENT OF AGRICULTURE						
Passed through State Department of Education:						
National School Breakfast Program	10.553	0	0	55,234	55,234	0
National School Lunch Program	10.555	0	0	187,772	187,772	0
Summer Food Service Program for Children	10.559	0	0	20,608	20,608	0
Total U. S. Department of Agriculture		0	0	263,614	263,614	0
U. S. DEPARTMENT OF EDUCATION						
Passed through State Department of Education:						
Title I Low Income	84.010	0	0	130,637	130,889	(252)
Title IIA Improving Teacher Quality	84.367	0	0	10,261	10,261	0
Title IVA Student Support and Academic Enrichment	84.424	(6,038)	0	22,528	16,908	(418)
Elementary and Secondary School Emergency Relief	84.425	(1,600)	0	7,864	6,264	0
Total U. S. Department of Education		(7,638)	0	171,290	164,322	(670)
TOTAL FEDERAL FINANCIAL ASSISTANCE		$ **(7,638)**	**0**	**434,904**	**427,936**	**(670)**