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

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

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

TABLE OF CONTENTS

	Page
Number	
Independent Auditor's Report	1
FINANCIAL SECTION	
STATEMENT 1	
Summary of Receipts, Expenditures and Unencumbered Cash	3
Composition of Cash	4
Notes to the Financial Statement	5
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	12
SCHEDULE 2	
Schedule of Receipts and Expenditures – Actual and Budget	
General	13
Supplemental General	14
Preschool-Aged At-Risk	15
At Risk K-12	16
Capital Outlay	17
Bilingual Education	18
Driver Training	19
Food Service	20
Professional Development	21
Special Education	22
Career and Postsecondary Education	23
KPERS Special Retirement Contribution	24
Federal Funds	25
Gifts and Grants	26
Schedule of Receipts and Expenditures - Actual	
Contingency Reserve	27
Textbook Rental and Student Material Revolving	27
Box Tops for Education	27
Maxine Sebelius Memorial Scholarship	27
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	28
SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	29

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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 Distict 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

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)	$ **934,192**	**0**	**4,483,593**	**4,565,285**	**852,500**	**236,692**	**1,089,192**

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

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Composition of Cash
Regulatory Basis
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		150,000
Total Cash		1,152,882
Agency Funds per Schedule 3		(63,690)
Total Reporting Entity (Excluding Agency Funds)	$	**1,089,192**

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. 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. Althouogh directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 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 29th 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 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 rececipts 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:

	Statutory Authority for Exemption
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 statues, 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 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 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
PRINCIPAL							
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
INTEREST							
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

	Actual	Budget	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	19,379	0	19,379
Total Receipts	2,068,397	**2,094,193**	**(25,796)**
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	254,500	250,000	4,500
Adjustment to Comply with Legal Max			
Legal Supplemental General Fund Budget	0	(45,175)	45,175
Total Legal General Fund Budget	2,068,397	2,049,018	19,379
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	19,379	(19,379)
Total Expenditures	2,068,397	**2,068,397**	**0**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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	$	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		16,376	0	16,376
Total Receipts		778,210	**760,633**	**17,577**
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		10,000	70,000	(60,000)
Adjustment to Comply with Legal Max				
Legal Supplemental General Fund Budget		0	(10,255)	10,255
Total Expenditures		695,057	**695,057**	**0**
Receipts Over (Under) Expenditures		83,153		
Unencumbered Cash, Beginning		31,365		
Unencumbered Cash, Ending	$	**114,518**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Preschool-Aged At-Risk 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	45,000	(25,000)
Transfer from Supplemental General	10,000	440,000	(430,000)
Total Receipts	30,000	**485,000**	**(455,000)**
Expenditures:			
Instruction	38,492	94,261	(55,769)
Operations and Maintenance	0	24,575	(24,575)
Total Expenditures	38,492	**118,836**	**(80,344)**
Receipts Over (Under) Expenditures	(8,492)		
Unencumbered Cash, Beginning	33,836		
Unencumbered Cash, Ending	$ **25,344**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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	$	254,500	250,000	4,500
Transfer from Supplemental General		69,000	70,000	(1,000)
Total Receipts		323,500	**320,000**	**3,500**
Expenditures:				
Instruction		340,819	330,000	10,819
School Administration		0	32,866	(32,866)
Total Expenditures		340,819	**362,866**	**(22,047)**
Receipts Over (Under) Expenditures		(17,319)		
Unencumbered Cash, Beginning		42,851		
Unencumbered Cash, Ending	$	**25,532**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Bilingual Education
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
Transfer from Supplemental General	765	400	365
Total Receipts	765	**400**	**365**
Expenditures:			
Instruction	0	725	(725)
Student Support	0	0	0
Total Expenditures	0	**725**	**(725)**
Receipts Over (Under) Expenditures	765		
Unencumbered Cash, Beginning	325		
Unencumbered Cash, Ending	$ **1,090**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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	$	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		31,567	0	31,567
Total Receipts		249,701	**149,472**	**100,229**
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		309,098	125,000	184,098
Total Expenditures		511,710	**579,649**	**(67,939)**
Receipts Over (Under) Expenditures		(262,009)		
Unencumbered Cash, Beginning		424,192		
Unencumbered Cash, Ending	$	**162,183**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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	$ 1,740	1,350	390
Other Revenue - Local Sources	240	0	240
Transfer from General	5,000	2,000	3,000
Total Receipts	6,980	**3,350**	**3,630**
Expenditures:			
Instruction	3,987	5,713	(1,726)
Vehicle Operations & Maintenance	0	0	0
Total Expenditures	3,987	**5,713**	**(1,726)**
Receipts Over (Under) Expenditures	2,993		
Unencumbered Cash, Beginning	2,363		
Unencumbered Cash, Ending	$ **5,356**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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	$ 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	55,724	36,000	19,724
Total Receipts	221,025	**214,371**	**6,654**
Expenditures:			
Operations and Maintenance	1,418	2,000	(582)
Food Service Operations	183,157	229,351	(46,194)
Total Expenditures	184,575	**231,351**	**(46,776)**
Receipts Over (Under) Expenditures	36,450		
Unencumbered Cash, Beginning	16,344		
Unencumbered Cash, Ending	$ **52,794**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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:			
State Aid	1,263	900	363
Transfer from General	15,000	12,000	3,000
Total Receipts	16,263	**12,900**	**3,363**
Expenditures:			
Instructional Support Staff	15,621	**23,052**	**(7,431)**
Receipts Over (Under) Expenditures	642		
Unencumbered Cash, Beginning	10,152		
Unencumbered Cash, Ending	$ **10,794**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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:			
Reimbursed Expense	$ 21,507	0	21,507
Transfer from General	250,884	350,000	(99,116)
Transfer from Supplemental General	90,000	80,000	10,000
Total Receipts	362,391	**430,000**	**(67,609)**
Expenditures:			
Instruction	323,788	461,379	(137,591)
School Administration	0	2,000	(2,000)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	0	21,507	(21,507)
Total Expenditures	323,788	**484,886**	**(161,098)**
Receipts Over (Under) Expenditures	38,603		
Unencumbered Cash, Beginning	33,379		
Unencumbered Cash, Ending	$ **71,982**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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:			
Miscellaneous	$ 0	40,000	(40,000)
User Charges	210	0	210
Transfer from General	40,000	40,000	0
Total Receipts	40,210	**80,000**	**(39,790)**
Expenditures:			
Instruction	9,088	93,679	(84,591)
Operations and Maintenance	8,392	0	8,392
Total Expenditures	17,480	**93,679**	**(76,199)**
Receipts Over (Under) Expenditures	22,730		
Unencumbered Cash, Beginning	13,679		
Unencumbered Cash, Ending	$ **36,409**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, 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	$ 167,596	**195,734**	**(28,138)**
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	8,384	9,792	(1,408)
Total Expenditures	167,596	**195,734**	**(28,138)**
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Federal Funds
Schedule of Receipts and Expenditures - Actual and Budget
Total Legal General Fund Budget
For the Fiscal Year Ended June 30, 2025

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

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

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
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

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

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	72,249	64,428	76,617	60,060
Total Agency Funds	$ **73,924**	**81,789**	**92,023**	**63,690**

SCHEDULE 4

UNIFIED SCHOOL DISTRICT NO. 212

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
Total District Activity Funds	$ **4,608**	**0**	**32,936**	**26,259**	**11,285**	**0**	**11,285**