



900 S.W. Jackson Street, Suite 102
 Topeka, Kansas 66612-1212
 (785) 296-3201
 www.ksde.gov

To: Keith Dreiling, State Director, School Transportation Safety Unit
 From: Laurel Murdie, Director, Fiscal Auditing
 Subject: KSDE Fiscal Auditing review of School Transportation Safety for: D0212
 Auditor: Sara Thomas
 Date: 03-05-2026 Contractor:

During the district's enrollment audit, a review was made of the following select school transportation safety compliance issues. The results were presented to each audited entity during exit conference.

Questions A, B, C, and D apply only to Interlocals and Cooperatives.

- | | YES | NO |
|--|--------------------------|--------------------------|
| A Do you provide student transportation? <i>If no, skip to item "D" and ignore items 1 to 8.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| B Do you provide student transportation with school buses? | <input type="checkbox"/> | <input type="checkbox"/> |
| C Do you provide student transportation with school passenger vehicles? | <input type="checkbox"/> | <input type="checkbox"/> |
| D Name & phone # of person answering auditor's questions | | |

Questions 1 through 8 apply to ALL Local Education Agencies (LEAs).

- | | YES | NO |
|---|-------------------------------------|-------------------------------------|
| 1. For prior school year, conducted <i>one emergency evacuation drill per semester</i> for all students riding a route bus. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. All drivers have appropriate driver licenses on file. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. All drivers have current physical exam on file. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Drivers attended at least 10 safety meetings during the past school year.
<i>Note: Number of meetings is pro-rated for staff hired during the school year.</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Pre-trip inspections, available for one year, on each vehicle used to transport students. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Does the district/employer have a crisis plan in place for school transportation personnel? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Are any 12 - 15 passenger rated vans used for student transportation? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8. Do you currently contract for any student transportation services? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8a. Name(s) and contact information for contractor(s) here:
(n/a if none) | | |
| 9. Is a transportation network company (TNC) used for any student transportation services? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 9a. Name(s) and contact information for any TNCs:
(n/a, if none) | | |
| 10. Name & phone # of person answering auditor's questions Kacie Yocum 785-669-2445

<i>(If not already provided above on line D)</i> | | |

Auditor comments:

Special Education Entitlements

Northern Valley

District Name

D0212

03-05-2026

Transportation Entitlement

	Claimed	Audited	
Salaries	\$4,141	\$10,460	
Contracted Services	\$0	\$0	
Insurance	\$133	\$0	
Expenditures in Lieu of Transp	\$0	\$0	
Other Expenses	\$1,344	\$166	
Capital Outlay Fund - Equipment	\$0	\$0	
Depreciation	\$1,156	\$0	
Teacher Transportation	\$0	\$0	
TOTAL	\$6,774	\$10,626	
Less: Reimbursements	\$0	\$0	
Net Transportation Costs	\$6,774	\$10,626	
			Audit Adjustment
Transportation Entitlement 80%	\$5,419	\$8,501	\$3,082

Net Audit Adjustment
\$3,082

Sara Thomas

Auditor(s)

CAREER TECHNICAL EDUCATION (CTE) CONTACT MINUTES

Calculations for contact minutes based on the school's official bell schedule which has been entered in the table shown here.

Northern Valley High School

NAME OF SCHOOL

Period	Minutes in Class
0	
1	46
2	46
3	46
4	46
5	46
6	46
7	46
8	46
9	48
10	
Sem	2

Seminar Time Calculator

Daily Average Number of Minutes	22
Periods in full time student schedule	9
Computed Seminar Time	2.4

Course Name	Teacher	16 Digit	Period	Enrollment	Audited Time	Total
Carpentry	Lewis, D	17002G1.001110GGF	8	8	46	368
AG MECHANICS 1-51	Lewis, D	18402G0.501211GGF	9	3	48	144
ADV AG MECHANICS 51	Lewis, D	18402G0.501211GGF	9	6	48	288
INTERACTIVE MEDIA S1	Cole, R	10203G0.501210GGF	8	7	46	322
Media Technology- Workplace Experience	Cole, R	10248G1.001212GGF	9	4	48	192
ACCOUNTING A & B S1	Mckinney	12104G0.501210GGF	3	4	46	184
ACCOUNTING A & B S1	Mckinney	12104G0.501210GGF	5	6	46	276
WEB & DIGITAL COMM PROJECT	Mckinney	31096G0.501210GGF	7	9	46	414
ANIMAL SCIENCE S1	Ledbette	18101G0.501210GGF	2	2	46	92
NUTRITION AND WELLNESS 2-51	Ledbette	19253G0.501110GGF	3	1	46	46
Family Studies S1	Ledbette	19255G0.501110GGF	5	2	46	92
Culinary Essentials 51	Ledbette	16052G0.501110GGF	7	3	46	138
HUMAN GROWTH AND DEVELOPMENT	Ledbette	45004G0.501110GGF	9	2	48	96

Total Minutes 2652

Minutes Claimed 2585

Audited Difference 67

Seminar (if applicable)	Sem	57	2	114
Unallowed Seminar due to scheduled class	Sem		2	0
Total allowed seminar minutes				114

ADJUSTED MINUTES ENROLLED

Collected from KIDS shown on PBR

2585

Seminar from PBR

25

Total on PBR

2585

Audit exceptions made by student

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Adjusted minutes claimed

2585

Audited minutes

Class	Seminar	Total
2652	114	2766
2585	25	2610
67	89	156

Adjusted minutes claimed

Net Building adjustment

Audited hours

44.2	1.9	46.1
		0
44.2	1.9	46.1

Military 2nd Count Hours (if applicable)

Total Hours

Classes claimed that were not approved.

Course Name	Teacher	16 Digit	Period	Audited Enrollment	Time	Total
					0	0
					0	0

D0212 Northern Valley

Last Name	First Name	GR	Aud GR	PR AR Diff.	Begin FTE	Audit FTE	CTE Diff.	ESOL CODE	Aud ESOL CODE	ESOL Min. Diff.	AR Diff.	Dlsb Diff.	Transportation			Explanation	Attend. School	Local ID #	State ID#
													A	B	C				
King	Zachary	03	03	0	1.0	1.0	0	0	0	0	-1	0	0.0	0.0	0.0	AR: F to P per verification	0404	10322	2553115148
Cochrun	Luke	PR	KG	-1	0.5	0.5	0	0	0	0	0	0	0.0	0.0	0.0	ENR: Syo eligible for K	0404	10556	1345926677
Kramer	Macoy	PR	KG	0	1.0	1.0	0	0	0	0	0	0	0.0	0.0	0.0	ENR: Syo eligible for K	0404	10523	9594933615
Nykamp	Audrey	PR	KG	0	0.0	0.5	0	0	0	0	0	0	0.0	0.0	0.0	ENR: Syo eligible for K	0404	10557	7717386372
Cox	Cassidy	PR	PR	1	0.0	0.5	0	0	0	0	1	0	0.0	0.0	0.0	PKAR: eligible	0404	10539	5592478895
Hilburn	Stetson	02	02	0	1.0	1.0	0	0	0	0	0	0	-1.0	1.0	0.0	Trans: Resides less than 2.5 miles	0404	10452	3646617284



FY26 USD Estimated Weighted Enrollment Summary

Northern Valley
District Name

D0212

03-05-2026

USD #

Date

9/20/2025 Audited Enrollment and FTE by Grade

(includes Virtual and excludes KAMS)	Headcount from SO66	FTE from SO66	Audited Headcount	Audited FTE	FTE Difference
Kindergarten (KG)	11.0	11.0	14.0	13.0	2.0
Grade 1	11.0	11.0	11.0	11.0	0.0
Grade 2	16.0	16.0	16.0	16.0	0.0
Grade 3	14.0	14.0	14.0	14.0	0.0
Grade 4	6.0	5.5	6.0	5.5	0.0
Grade 5	11.0	11.0	11.0	11.0	0.0
Grade 6	8.0	8.0	8.0	8.0	0.0
Grade 7	7.0	7.0	7.0	7.0	0.0
Grade 8	9.0	9.0	9.0	9.0	0.0
Grade 9	8.0	8.0	8.0	8.0	0.0
Grade 10	14.0	14.0	14.0	14.0	0.0
Grade 11	7.0	7.0	7.0	7.0	0.0
Grade 12	8.0	8.0	8.0	8.0	0.0
Preschool Special Ed	5.0	3.0	4.0	2.0	-1.0
Ungraded (UG)	0.0	0.0	0.0	0.0	0.0
Enrollment Subtotal	135.0	132.5	137.0	133.5	1.0
Preschool-Aged At-Risk (3 & 4 Yr Old At-Risk)	8.0	4.0	8.0	4.0	0.0
Preschool (PR) not funded	12.0	0.0	10.0		

9/20/2025 Audited Enrollment and FTE by Grade (for funding formula in 2025-26 School Year)

Total Adjusted Enrollment (incl Preschool AR)	139.5		139.5	0.0
CTE Contact Hours and Calculated FTE	43.5	3.6	46.1	3.8
Bilingual Headcount	0	0.0	0	
Bilingual Contact Hours	0.0	0.0	0.0	0.0
At-Risk (State Aid) Headcount	83	40.2	83	40.2
S066 HD AR: Bldg/Dist/High	8.2	8.7	8.7	8.7
Audited HD AR: Bldg/Dist/High	8.2	8.7	8.7	
Transportation 2.5 miles or more	49.3	15.4	49.3	15.4
Under 2.5	4.0		5.0	
Out of District	3.5		3.5	
Total Transported	56.8		57.8	
Virtual FTE (Full Time)	0.0	0.0	0.0	0.0
Virtual FTE (Part Time)	0.0	0.0	0.0	0.0
CY Dropout Diploma Completion Virtual 19<HS Hdcnt		0		0
CY Virtual (20 and older) Hdcnt		0		0
KAMS		0.0		0.0
Low/High Enrollment		126.9		126.9
Estimated Weighted Enrollment (excluding Special Education)		334.3		334.5

Sara Thomas

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

Kansas leads the world in the success of each student.

Overall Audit Summary

Northern Valley

D0212

03-05-2026

DISTRICT

USD #

Date

Sara Thomas

Auditor(s)

2025-26 School Year

PROGRAM	SUMMARY	CLAIM	AUDIT	EXCEPTION
Headcount (excl Preschool AR)	Enrollment	135	137	2
WTD FTE (excl Sped)	Weighted Enrollment	334.3	334.5	0.2

2024-25 School Year

School Term (K-12)	<input checked="" type="checkbox"/> Seniors Ok?	1,116.00	1,129.00	13.00
School Term (Preschool-Aged AR)	Program Assurances (min hrs)	465.00	579.00	114.00
Indirect Costs	Table V, 18E	66,148	66,148	0
Transportation Expenditures	Regular Route	227,131	131,767	-95,364
Transportation Expenditures	Activity	55,443	47,521	-7,922
Driver Education	Eligible Students	7	7	0
Special Education	Transportation Entitlement	5,419	8,501	3,082
Professional Development	Entitlement	1,263	1,263	0
Changes Due to Verification	Free/Reduced/Paid	-1	1	0
Federal Programs	Expended \$750,000 or more	<input type="radio"/> Yes	<input checked="" type="radio"/> No	\$183,999

Comments:

This is a preliminary audit report of your school district and is subject to change during review by staff at KSDE.

Corrective Action Plan
Kansas State Department of Education - Fiscal Auditing

Northern Valley
<i>LEA Name</i>
D0212
<i>LEA Number</i>
Sara Thomas
<i>Auditor</i>

03-05-2026
<i>Date</i>
4/23/2026
<i>Due Date</i>
2025-26
<i>Audit Period</i>

FINDING #1

Professional Development

Professional Development attendance for 24/25 was not provided.

Expectations:

Professional Development agendas and attendance must be provided at audit time to support the 1116 hour daily logs.

Corrective Action Requested:

Developed and describe a plan to ensure that Professional Development attendance and agendas are provided at future audits

Action Taken by LEA (enter response here or attach document) :

A sign-in roster will be provided at each in-service to account for staff. This will be presented to the auditors annually along with the agendas.

LEA Instructions: Complete the section "Action Taken by LEA" in all Findings boxes displayed above. Sign certification below. Scan and email this form with any attachments to Auditing@ksde.gov.

I certify that the Corrective Action Plan has been completed and will be implemented permanently and continuously to correct the findings listed above.


LEA Representative Signature


LEA Representative - Print Name

Laurel Murdie, Director
Fiscal Auditing
785-296-4976

Laurel.Murdie@ksde.gov

Kansas Department of Education
900 Jackson, Suite 252
Topeka, KS 66612

Audit Report

Kansas State Department of Education
Fiscal Auditing



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Topeka, Kansas 66612-1212
785-296-4976
<https://www.ksde.org>

To: Kelly Chanay, Director, Child Nutrition and Wellness (CNW)
From: Laurel Murdie, Director, Fiscal Auditing
Subject: School Nutrition Program - Limited Scope Audit **D0212** Northern Valley
Period: July 1, 2024 - June 30, 2025 (FY25)
Auditor: Sara Thomas
Date: March 5, 2026

This limited scope audit was conducted in accordance with generally accepted auditing standards, the requirements of USDA FNS Regulations 7 CFR 210, 215, 220, and 245; Kansas Statutes Annotated: KSDE Food Service Facts Handbook; and USDA Eligibility Guidance for School Meals Service Facts Handbook, and USDA Eligibility Guidance for School Meals.

Auditors will respond Yes, No or NA to each question by inserting an X in the appropriate box. If there are findings, auditors will place a number in the Addendum box and detail the findings below.

	Yes	No	Addendum
Eligibility for Free and Reduced Priced Meals			
Were all applications correctly completed, dated & signed?	N/A		1
Were all applications correctly determined?	N/A		1
Verification of Eligibility			
Did the consultant review the verification after November 15, 2024?	Yes		1
How many free & reduced applications were on file on 10/1/2024?	N/A		
How many free & reduced applications were verified?	N/A		
Did the school verify the correct number of applications?	N/A		
Was the verification completed by November 15, 2024?	N/A		
Does the sponsor have documentation of the verification on file?	N/A		
Use of Funds			
Are the general expenses reasonable, necessary and allocable?	X		
Was any single item of equipment encumbered at a cost \$5,000 or more?		X	
If yes, was the item on the state approved list?	N/A		
Did adults receive free meals?	X		
If yes, was the food service fund/account reimbursed for the free meals?	X		
Did the sponsor charge the food service fund/account for indirect costs?		X	
If yes, is the sponsor within the allowable indirect cost rate?	7.91%	N/A	
If sponsor used a different indirect cost rate, please provide			
Were indirect costs charged to this year from previous years?		X	

This limited scope audit was conducted in accordance with generally accepted auditing standards, the requirements of USDA FNS Regulations 7 CFR 210, 215, 220, and 245; Kansas Statutes Annotated: KSDE Food Service Facts Handbook; and USDA Eligibility Guidance for School Meals Service Facts Handbook, and USDA Eligibility Guidance for School Meals.

Were there any loan agreements or gifts to pay for indirect costs?		X	
Were indirect costs also claimed as direct costs?		X	
Were there any violations of the Cash Basis Law?		X	
Reporting Requirements			
Were reimbursable meal counts accurately reported in KN-Claim?	X		
Were Adult and/or non-reimbursable meals claimed?		X	
Internal Control			
Were any control weaknesses noted?		X	
Were financial records organized, reconcilable, and presented on request?	X		
Were Monthly Financial Reviews completed and approved without error?	X		
Was the Annual Financial Review complete and approved without error?		X	2
Findings			
Were any significant findings discovered during the audit?		X	
Internal Control Special Statement			
The following question must be asked verbatim. Ask the sponsor to generalize their response: <i>How do you as the sponsor ensure only allowable costs are charged to the non-profit food service account?</i>			
Upon receiving the invoices and receipts, I go through and split up the Food and Non food items. Then I record them on a monthly expense sheet and send to our superintendent to review.			
Details of SNP exceptions noted by addendum number above:			
1. Consultant reviewed all apps and verification in November 22, 2024. 2. The Annual Financial Review was not complete and approved without error prior to the deadline.			
Status of Corrective Action in prior audit or CNW review:			
CNW PY25 - Missing DO signature on 2 apps, App approval process not implemented correctly, Select apps not verified correctly, Meal counts not claimed correctly. - Audit was the same period as FA			
Exit Conference			
Authorized Representative during audit period: Kenzi Sheley Audit was discussed with: Kenzi Sheley			



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