UNIFIED SCHOOL DISTRICT NO. 113

Sabetha, Kansas

FINANCIAL STATEMENT

June 30, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
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December 12, 2025

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
Unified School District No. 113
Sabetha, Kansas

Independent Auditor's Report

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. 113 (the District), 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 accompanying 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 the District 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 balance of the District 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* (KMAAG) 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 KMAAG. 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 the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, 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 the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 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 District'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.

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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 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, 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 The District'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 the District'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 regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS						
General Funds:						
General	$ -	$ 8,376,586	$ 8,376,586	$ -	$ -	$ -
Supplemental General	33,362	2,979,414	2,938,040	74,736	-	74,736
Special Purpose Funds						
Preschool-Aged At-Risk	70,154	132,000	131,842	70,312	-	70,312
At-Risk (K-12)	272,449	1,120,308	1,140,018	252,739	-	252,739
Bilingual Education	-	2,057	1,100	957	-	957
Virtual Education	740	-	740	-	-	-
Capital Outlay	2,125,833	833,606	1,025,807	1,933,632	-	1,933,632
Driver Training	61,704	20,145	19,888	61,961	-	61,961
Food Service	300,000	943,132	942,483	300,649	-	300,649
Professional Development	82,844	41,454	40,983	83,315	-	83,315
Special Education	502,070	1,019,297	1,060,244	461,123	-	461,123
Career and Postsecondary Education Fund	220,339	318,534	317,665	221,208	-	221,208
KPERS Special Retirement Contribution	-	856,365	856,365	-	-	-
Textbook Rental	178,955	216,789	216,248	179,496	-	179,496
Contingency Reserve	672,050	-	-	672,050	-	672,050
Gifts and Grants	146,320	199,013	293,163	52,170	-	52,170
Title I	-	158,774	158,774	-	-	-
Title II-A	-	34,850	34,850	-	-	-
ESSER III	5,115	-	5,115	-	-	-
District Activity Funds	317,132	1,038,451	1,033,117	322,466	-	322,466
Bond and Interest Funds						
Bond and Interest Fund (#441)	853,293	609,745	711,575	751,463	-	751,463
Bond and Interest Fund (#488)	-	104	104	-	-	-
Expendable Trust Funds						
Rothfelder Scholarship	5,447	-	-	5,447	-	5,447
Total Reporting Entity (Excluding Agency Funds)	$ 5,847,807	$ 18,900,624	$ 19,304,707	$ 5,443,724	$ -	$ 5,443,724

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

Composition of Cash	
Checking Accounts	$ 1,827,910
Savings Accounts	54,360
Certificate of Deposit	3,650,080
Total Cash	$ 5,532,350
Less: Agency Funds	(88,626)
Total Reporting Entity	$ 5,443,724

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2025

Note 1: Summary of Significant Accounting Policies

Unified School District No. 113 (the District) is a municipal corporation governed by an elected seven member board. This regulatory financial statement presents the District and does not include any related municipal entities.

Basis of Presentation

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 balances 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 statutory basis of accounting.

Fund Descriptions

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District:

Governmental Funds

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

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

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

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Agency Fund is used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund; activity accounts, etc.).

Reimbursements

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 accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

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) and bond and interest 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 twelve month period on or before August 1 of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. There were no such amendments 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 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 by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds: Textbook Rental, Contingency Reserve, and all federal program and grant funds.

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

Note 2: 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 District is located and the banks provide an acceptable rate of return on 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not utilize peak periods. All deposits were legally secured at June 30, 2025.

At June 30, 2024, the District's carrying amount of deposits was $5,532,350 and the bank balance was $6,574,508. The bank balance was held by six banks, resulting in a concentration of credit risk. Of the bank balance, $1,188,571 was covered by the federal depository insurance, and the remaining balance was collateralized with bank pledged securities held by a third-party bank.

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 position of an outside party. State statues require investments to be adequately secured.

Note 3: Stewardship, Compliance and Accountability

We noted no material violations of Kansas state statutes for the year.

Note 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 KSPERS.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 4: Defined Benefit Pension Plan (Continued)

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 $856,365 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 $7,780,688. 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 non-employer 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 KSPERS.gov or can be obtained as described previously.

Note 5: Other Long-Term Obligations from Operations

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Termination Benefits

The District provides an early retirement program for eligible certified staff. The Board shall pay the retiree an annual lump sum of $3,000 into the retiree's 403(b) account with a current District provided vendor for a period not to exceed the lesser of 5 years or the year the retiree is eligible to receive Medicare. If written notification is given on or before January 15 of the year of retirement and the certified staff member has been an employee for 20 or more years, a $3,000 bonus will be put into their 403(b) account.

Eligible certified staff will also receive the Early Retirement Incentive. In exchange for the bonus, the staff member will forfeit the $15 a day pay for accumulated sick leave. 100% of the dollar amount is paid with 20 years of service, 80% with 16 years of service and 60% with 12 years of service with the District.

Fringe Benefits

The District shall pay $538.32 per month toward a district health insurance premium for all certified employees. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

Dependent Care Insurance	Health Insurance
Life Insurance	Disability Insurance
Cancer Insurance	Medical Reimbursement

Compensated Absences

The District's policies regarding vacation and sick leave are: Teachers are allowed 10 days sick leave accumulative to 90 days, one day bereavement leave, and three days personal leave accumulative to 5 days maximum. One additional day of sick leave is allowed for each month employed beyond a nine-month contract; non-certified full-time 12 month employees are allowed 10 days sick leave accumulative to 70 days, three days personal leave accumulative to sick leave if not used, and two weeks' vacation for one to ten years employment and three weeks' vacation after ten years; the superintendent is allowed 13 days sick leave accumulative to 90 days and 25 days' vacation; the principals are allowed 13 days sick leave accumulative to 90 days and 25 days' vacation. Teachers may choose to receive $140 per unused personal day or roll unused days into their sick leave or roll one personal day to accumulate up to a maximum of 5 days in any year.

Liability for compensated absences is not reflected in the financial statement.

Note 6: Interfund Transfers

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5167	$ 827,072
General	At-Risk (K-12)	K.S.A. 72-5167	611,479
General	Capital Outlay	K.S.A. 72-5167	84,685
General	Food Service	K.S.A. 72-5167	16,829
Supplemental General	Bilingual Education	K.S.A. 72-5167	2,057
Supplemental General	Textbook and Revolving	K.S.A. 72-5143	166,000
Supplemental General	Professional Development	K.S.A. 72-5143	34,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	508,829
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	132,000
Supplemental General	Food Service	K.S.A. 72-5143	251,000
Supplemental General	Driver Training	K.S.A. 72-5143	9,000
Supplemental General	Special Education	K.S.A. 72-5143	181,289
Supplemental General	Career and Postsecondary	K.S.A. 72-5143	309,000
			$ 3,133,240

Note 7: Risk Management

The District is exposed to various risk of loss related to torts; theft of damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8: Subsequent Events

Subsequent events for management's review have been evaluated through December 12, 2025, the date the financial statement was available to be issued.

Note 9: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Changes	Balance End of Year	Interest Paid
General Obligation Bonds										
Refunding Series 2016 - #113	2.0-3.0%	12/1/2016	$ 4,580,000	9/1/2026	$ 1,885,000	$ -	$ 665,000	$ (665,000)	$ 1,220,000	$ 46,575
Finance Leases										
GNBank - Renovations	1.94%	3/1/2022	2,400,000	3/1/2027	1,617,701	-	531,567	(531,567)	1,086,134	28,332
Total Long-Term Debt					$ 3,502,701	$ -	$ 1,196,567	$ (1,196,567)	$ 2,306,134	$ 74,907

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	2026	2027	Total
Principal			
Refunding Series 2016 - #113	$ 705,000	$ 515,000	$ 1,220,000
GNBank - Renovations	541,021	545,113	1,086,134
Total Principal	$ 1,246,021	$ 1,060,113	$ 2,306,134
Interest			
Refunding Series 2016 - #113	$ 26,025	$ 7,725	$ 33,750
GNBank - Renovations	18,494	7,947	26,441
Total Interest	$ 44,519	$ 15,672	$ 60,191
TOTAL PRINCIPAL AND INTEREST	$ 1,290,540	$ 1,075,785	$ 2,366,325

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Funds:						
General	$ 8,495,169	$ (172,714)	$ 54,131	$ 8,376,586	$ 8,376,586	$ -
Supplemental General	2,962,508	(24,468)	-	2,938,040	2,938,040	-
Special Purpose Funds:						
Preschool-Aged At-Risk	138,951	-	-	138,951	131,842	(7,109)
At-Risk (K-12)	1,142,795	-	-	1,142,795	1,140,018	(2,777)
Bilingual Education	-	-	-	-	1,100	1,100
Virtual Education	740	-	-	740	740	-
Capital Outlay	2,044,515	-	-	2,044,515	1,025,807	(1,018,708)
Driver Training	67,500	-	-	67,500	19,888	(47,612)
Food Service	992,051	-	-	992,051	942,483	(49,568)
Professional Development	93,005	-	-	93,005	40,983	(52,022)
Special Education	1,283,534	-	-	1,283,534	1,060,244	(223,290)
Career and Postsecondary Education Fund	317,665	-	-	317,665	317,665	-
KPERS Special Retirement Contribution	1,014,875	-	-	1,014,875	856,365	(158,510)
Bond and Interest Funds:						
Bond and Interest #441	711,575	-	-	711,575	711,575	-
Bond and Interest #488	200	-	-	200	104	(96)
Total Funds	$ 19,265,083	$ (197,182)	$ 54,131	$ 19,122,032	$ 17,563,440	$ (1,558,592)

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 7,694,368	$ 7,790,506	$ (96,138)
Special Education	626,072	704,663	(78,591)
Mineral Production Tax	2,015	-	2,015
Reimbursements	54,131	-	54,131
Total Cash Receipts	$ 8,376,586	$ 8,495,169	$ (118,583)
EXPENDITURES			
Instruction	$ 3,506,893	$ 3,361,059	$ 145,834
Student support services	333,639	356,251	(22,612)
Instruction support staff	147,942	75,415	72,527
General administration	172,700	441,717	(269,017)
School administration	637,259	511,887	125,372
Central services	252,916	278,382	(25,466)
Operations and maintenance	1,342,517	1,340,145	2,372
Student transportation	441,908	488,975	(47,067)
Other support services	747	-	747
Transfers out	1,540,065	1,641,338	(101,273)
Adjustment to comply with legal max	-	(172,714)	172,714
Adjustment for qualifying budget credits	-	54,131	(54,131)
Total Expenditures	$ 8,376,586	$ 8,376,586	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem property tax	$ 2,617,580	$ 2,572,861	$ 44,719
Delinquent tax	16,127	17,830	(1,703)
Motor vehicle tax	163,136	158,456	4,680
Commercial vehicle tax	18,247	3,231	15,016
RV tax	3,319	14,425	(11,106)
State aid	161,005	162,345	(1,340)
Total Cash Receipts	$ 2,979,414	$ 2,929,148	$ 50,266
EXPENDITURES			
Instruction	$ 1,085,789	$ 1,453,302	$ (367,513)
Instructional support staff	4,351	64,033	(59,682)
General administration	224,785	-	224,785
School administration	29,029	210,877	(181,848)
Operations and maintenance	911	45,608	(44,697)
Transfers out	1,593,175	1,188,688	404,487
Adjustment to comply with legal max	-	(24,468)	24,468
Total Expenditures	$ 2,938,040	$ 2,938,040	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 41,374		
UNENCUMBERED CASH - BEGINNING	33,362		
UNENCUMBERED CASH - ENDING	$ 74,736		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 132,000	$ 132,000	$ -
EXPENDITURES			
Instruction	$ 121,243	$ 127,042	$ (5,799)
Student transportation services	10,599	11,909	(1,310)
Total Expenditures	$ 131,842	$ 138,951	$ (7,109)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 158		
UNENCUMBERED CASH - BEGINNING	70,154		
UNENCUMBERED CASH - ENDING	$ 70,312		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
AT-RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 1,120,308	$ 580,360	$ 539,948
EXPENDITURES			
Instruction	$ 1,097,030	$ 1,076,257	$ 20,773
Student support services	42,939	64,973	(22,034)
Instructional support staff	49	1,565	(1,516)
Total Expenditures	$ 1,140,018	$ 1,142,795	$ (2,777)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (19,710)		
UNENCUMBERED CASH - BEGINNING	272,449		
UNENCUMBERED CASH - ENDING	$ 252,739		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
BILINGUAL EDUCATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 2,057	$ 1,481	$ 576
EXPENDITURES			
Instruction	$ 1,100	$ -	$ 1,100
RECEIPTS OVER (UNDER) EXPENDITURES	$ 957		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ 957		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ -	$ -	$ -
EXPENDITURES			
Instruction	$ 740	$ 740	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (740)		
UNENCUMBERED CASH - BEGINNING	740		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem tax	$ 404,500	$ 410,316	$ (5,816)
Delinquent tax	5,128	4,083	1,045
Motor vehicle tax	54,373	54,047	326
Recreational vehicle tax	1,183	1,102	81
Commercial vehicle tax	8,168	4,920	3,248
Interest on idle funds	123,336	-	123,336
Local sources - other	152,233	-	152,233
Transfers in	84,685	200,000	(115,315)
Total Cash Receipts	$ 833,606	$ 674,468	$ 159,138
EXPENDITURES			
Instruction	$ 20,236	$ 55,000	$ (34,764)
Student support services	-	10,000	(10,000)
General administration	975	-	975
Central services	43,170	120,000	(76,830)
Operations and maintenance	266,667	350,000	(83,333)
Student transportation	103,964	250,000	(146,036)
Facility acquisition and construction	30,896	700,000	(669,104)
Debt service - Interest	28,332	28,839	(507)
Debt service - Principal	531,567	530,676	891
Total Expenditures	$ 1,025,807	$ 2,044,515	$ (1,018,708)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (192,201)		
UNENCUMBERED CASH - BEGINNING	2,125,833		
UNENCUMBERED CASH - ENDING	$ 1,933,632		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Aid	$ 7,395	$ 7,425	$ (30)
Local Sources - Other	3,750	-	3,750
Transfers in	9,000	-	9,000
Total Receipts	$ 20,145	$ 7,425	$ 12,720
EXPENDITURES			
Instruction	$ 15,654	$ 26,500	$ (10,846)
Student support services	406	-	406
School administration	-	1,000	(1,000)
Operations and maintenance	3,828	40,000	(36,172)
Total Expenditures	$ 19,888	$ 67,500	$ (47,612)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 257		
UNENCUMBERED CASH - BEGINNING	61,704		
UNENCUMBERED CASH - ENDING	$ 61,961		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 318,541	$ 316,699	$ 1,842
State aid	6,090	4,726	1,364
Local sources - Food service	350,672	343,375	7,297
Transfers in	267,829	200,000	67,829
Total Cash Receipts	$ 943,132	$ 864,800	$ 78,332
EXPENDITURES			
Food service operations	$ 942,483	$ 992,051	$ (49,568)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 649		
UNENCUMBERED CASH - BEGINNING	300,000		
UNENCUMBERED CASH - ENDING	$ 300,649		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 7,454	$ 12,743	$ (5,289)
Transfers in	34,000	77,000	(43,000)
Total Cash Receipts	$ 41,454	$ 89,743	$ (48,289)
EXPENDITURES			
Instruction	$ 5,939	$ -	$ 5,939
Instruction support	34,318	91,186	(56,868)
Central services	-	1,819	(1,819)
School administration	726	-	726
Total Cash Receipts	$ 40,983	$ 93,005	$ (52,022)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 471		
UNENCUMBERED CASH - BEGINNING	82,844		
UNENCUMBERED CASH - ENDING	$ 83,315		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Reimbursements	$ 10,936	$ -	$ 10,936
Transfers in	1,008,361	953,248	55,113
Total Cash Receipts	$ 1,019,297	$ 953,248	$ 66,049
EXPENDITURES			
Instruction	$ 1,060,244	$ 1,283,534	$ (223,290)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (40,947)		
UNENCUMBERED CASH - BEGINNING	502,070		
UNENCUMBERED CASH - ENDING	$ 461,123		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
CAREER AND POSTSECONDARY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 9,534	$ 11,382	$ (1,848)
Transfers in	309,000	285,937	23,063
Total Cash Receipts	$ 318,534	$ 297,319	$ 21,215
EXPENDITURES			
Instruction	$ 301,948	$ 299,337	$ 2,611
Instructional support staff	24	340	(316)
Student transportation	15,693	17,988	(2,295)
Total Expenditures	$ 317,665	$ 317,665	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 869		
UNENCUMBERED CASH - BEGINNING	220,339		
UNENCUMBERED CASH - ENDING	$ 221,208		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State Aid	$ 856,365	$ 1,014,875	$ (158,510)
EXPENDITURES			
Instruction	$ 576,210	$ 689,388	$ (113,178)
Student support services	33,802	42,319	(8,517)
Instructional support staff	13,449	17,131	(3,682)
General administration	28,092	38,708	(10,616)
School administration	64,763	74,450	(9,687)
Central support services	18,338	22,741	(4,403)
Operations and maintenance	45,661	48,271	(2,610)
Student transportation services	36,809	44,305	(7,496)
Food service operations	39,241	37,562	1,679
Total Expenditures	$ 856,365	$ 1,014,875	$ (158,510)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
BOND AND INTEREST FUND (USD #441)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem tax	$ 562,090	$ 571,631	$ (9,541)
Delinquent property tax	4,812	3,941	871
Motor vehicle tax	38,186	35,193	2,993
RV tax	763	718	45
Commercial vehicle tax	3,894	3,204	690
Total Cash Receipts	$ 609,745	$ 614,687	$ (4,942)
EXPENDITURES			
Interest	$ 46,575	$ 46,575	$ -
Principal	665,000	665,000	-
Total Expenditures	$ 711,575	$ 711,575	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (101,830)		
UNENCUMBERED CASH - BEGINNING	853,293		
UNENCUMBERED CASH - ENDING	$ 751,463		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
BOND AND INTEREST FUND (USD #488)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Delinquent tax	$ 104	$ 200	$ (96)
EXPENDITURES			
Miscellaneous	$ 104	$ 200	$ (96)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2025

	Textbook Rental Fee	Contingency Reserve Fund	Gifts and Grants	Title I	Title II
CASH RECEIPTS					
Local Sources - Student activities	$ 16,630	$ -	$ -	$ -	$ -
Local Sources - Other	34,159	-	159,258	-	-
State aid	-	-	39,755	-	-
Federal aid	-	-	-	158,774	34,850
Transfers in	166,000	-	-	-	-
Total Cash Receipts	$ 216,789	$ -	$ 199,013	$ 158,774	$ 34,850
EXPENDITURES					
Instruction	$ 216,248	$ -	$ 233,341	$ 158,473	$ 603
Student support services	-	-	44,487	301	34,247
Instructional support staff	-	-	2,935	-	-
Operations and maintenance	-	-	12,181	-	-
District activities	-	-	219	-	-
Total Expenditures	$ 216,248	$ -	$ 293,163	$ 158,774	$ 34,850
RECEIPTS OVER (UNDER) EXPENDITURES	$ 541	$ -	$ (94,150)	$ -	$ -
UNENCUMBERED CASH - BEGINNING	178,955	672,050	146,320	-	-
UNENCUMBERED CASH - ENDING	$ 179,496	$ 672,050	$ 52,170	$ -	$ -

(Continued)

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2025

	ESSER III	Rothfelder Scholarship
CASH RECEIPTS		
Total Cash Receipts	$ -	$ -
EXPENDITURES		
Instruction	$ 5,115	$ -
Instructional support staff	-	-
Total Expenditures	$ 5,115	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,115)	$ -
UNENCUMBERED CASH - BEGINNING	5,115	5,447
UNENCUMBERED CASH - ENDING	$ -	$ 5,447

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
Axtell Public Schools				
Class of 2024	$ 4,471	$ -	$ 280	$ 4,191
Class of 2025	1,340	-	1,334	6
Class of 2026	2,895	6,725	7,381	2,239
Class of 2027	2,000	4,250	-	6,250
Class of 2028	-	12,483	4,966	7,517
KAYS	3,118	6,088	6,030	3,176
FFA	6,516	11,396	11,370	6,542
Scholarships	1,615	150	152	1,613
National Honor Society	632	1,802	1,991	443
Student Council	980	2,881	2,376	1,485
Subtotal Axtell Public Schools	$ 23,567	$ 45,775	$ 35,880	$ 33,462
Westmore High School				
STUCO	$ 57	$ -	$ -	$ -
Sabetha High School				
Class of 2024	$ 1,470	$ -	$ 294	$ 1,176
Class of 2025	2,400	291	2,690	1
Class of 2026	1,540	8,220	5,785	3,975
Class of 2027	750	500	-	1,250
Class of 2028	-	750	-	750
Business Club	3,774	-	-	3,774
FCA	99	800	106	793
FFCLA	3,650	1,066	1,367	3,349
FFA	14,273	51,614	52,772	13,115
KAYS	6,736	2,961	1,813	7,884
National Honor Society	902	1,615	1,611	906
SADD	-	5,595	483	5,112
Student Council	6,520	3,221	2,696	7,045
HOSA	-	9,576	3,542	6,034
Subtotal Sabetha High School	$ 42,114	$ 86,209	$ 73,159	$ 55,164
Total Agency Funds	$ 65,738	$ 131,984	$ 109,039	$ 88,626

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate Receipts				
Axtell Public Schools	$ 15,298	$ 49,921	$ 61,708	$ 3,511
Sabetha High School	38,443	131,964	165,079	5,328
Sabetha Middle School	18,008	38,487	31,766	24,729
Subtotal Gate Receipts Funds	$ 71,749	$ 220,372	$ 258,553	$ 33,568
School Projects				
Axtell Public Schools				
Food service	$ -	$ 79,931	$ 79,931	$ -
Student activity fees	11,017	19,919	22,764	8,172
Student purchases/revolving	571	6,777	5,940	1,408
Sales tax	-	5,133	5,133	-
Weight/Lift-A-Thon	699	-	-	699
Greenhouse	550	2,501	2,556	495
Eagle Media	-	128	-	128
School play	2,934	819	1,388	2,365
Concessions	-	36,391	32,430	3,961
Library book fund	772	6,223	3,341	3,654
Cheerleading	4,054	8,233	9,374	2,913
HCC courses - English	7,217	-	3,374	3,843
HCC courses - Math	2,333	-	282	2,051
Elementary field trip	1,632	-	134	1,498
FFA farm safety	407	-	250	157
Gifts/donations	2	42,948	17,635	25,315
Superheroes	2,129	1,475	2,407	1,197
Band donations	34	448	467	15
Employee fund	4,378	-	1,065	3,313
Petty cash	200	336	336	200
Subtotal Axtell Public Schools	$ 38,929	$ 211,262	$ 188,807	$ 61,384
Westmore High School				
Cardinal	$ -	$ -	$ -	$ -
Sabetha High School				
Food service	$ -	$ 105,374	$ 105,374	$ -
Student activity fees	36,960	63,834	62,872	37,922
Staff/student purchases/sales	3	-	-	3
Sales tax	1,362	8,646	8,705	1,303
Baseball	-	2,906	1,584	1,322
Boy's Biddy Ball	-	5,434	1,361	4,073
Girl's Biddy Ball	-	5,959	1,449	4,510
Cross Country	-	480	-	480
Football	-	26,456	17,378	9,078

(Continued)

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
DISTRICT ACTIVITY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
School Projects Funds (Continued)				
Sabetha High School (Continued)				
Golf	$ -	$ 100	$ -	$ 100
Softball	-	15,282	13,041	2,241
Tennis	-	335	-	335
Track	-	5,708	1,000	4,708
Volleyball	-	1,854	-	1,854
Wrestling	-	1,642	358	1,284
Weights/Lift-A-Thon	794	2,030	570	2,254
Odyssey/Infinity	8,743	6,092	8,224	6,611
Womens health	2	-	-	2
SPED classroom	164	-	-	164
School musical	2,077	8,924	5,106	5,895
School play	8,742	1,768	860	9,650
Concessions	11,707	33,197	37,078	7,826
Library fund	492	568	-	1,060
Blue Crew	168	-	-	168
Cheerleading	4,372	32,120	36,286	206
HCC courses	44,741	10	1,692	43,059
Professional development	4,527	-	259	4,268
SADD	5,346	(5,346)	-	-
HOSA	2,677	(2,677)	-	-
Subtotal Sabetha High School	$ 132,877	$ 320,696	$ 303,197	$ 150,376
Sabetha Middle School				
Food service	$ -	$ 76,589	$ 76,583	$ 6
Student activity fees	7,601	33,729	34,290	7,040
Art	2,541	295	1,598	1,238
School agenda/planner	138	784	10	912
Pictures	2,175	-	2,175	-
Vending/pop machines	880	1,724	1,513	1,091
Sales tax	-	2,539	2,249	290
Country Mart Education	2,537	14,366	10,871	6,032
Concessions	9,794	12,349	8,872	13,271
Library	952	152	30	1,074
Employee fund/CD/Savings	17,158	672	6,676	11,154
Angel Fund	4,773	26	19	4,780
Gifts/donations	2,500	3,000	-	5,500
Needy children	205	-	45	160
Student Council	622	-	-	622
Subtotal Sabetha Middle School	$ 51,876	$ 146,225	$ 144,931	$ 53,170

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
DISTRICT ACTIVITY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
School Projects Funds (Continued)				
Sabetha Elementary School				
Food service	$ -	$ 105,340	$ 105,340	$ -
Student activity fees	2,280	12,687	13,460	1,507
School agenda/planner	134	485	307	312
Pictures	918	2,002	1,578	1,342
Vending/pop machines	139	960	1,001	98
Sales tax	63	73	115	21
Farm fund	95	89	28	156
Library fund	4,734	11,378	12,359	3,753
Bluejay Allstar	79	550	591	38
Frances Sauer Angel Fund	10,406	2,975	2,118	11,263
Gifts/donations	887	3,357	732	3,512
Needy children	472	-	-	472
Tree project	1,494	-	-	1,494
Subtotal Sabetha Elementary School	$ 21,701	$ 139,896	$ 137,629	$ 23,968
Subtotal School Project Funds	$ 245,383	$ 818,079	$ 774,564	$ 288,898
Total District Activity	$ 317,132	$ 1,038,451	$ 1,033,117	$ 322,466