UNIFIED SCHOOL DISTRICT NO. 113

Sabetha, Kansas

FINANCIAL STATEMENT

WITH

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION AND INDEPENDENT AUDITOR'S REPORT

June 30, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
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December 17, 2024

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, 2024, 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, 2024, 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, 2024, 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.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1020 Commercial St., Suite A
Emporia, KS 66801

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, 2024

	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	$ -	$ 8,327,035	$ 8,327,035	$ -	$ -	$ -
Supplemental General	21,281	2,767,671	2,755,590	33,362	-	33,362
Special Purpose Funds						
Preschool-Aged At-Risk	64,392	132,000	126,238	70,154	-	70,154
At-Risk (K-12)	270,883	1,055,000	1,053,434	272,449	-	272,449
Virtual Education	740	-	-	740	-	740
Capital Outlay	1,913,990	1,465,005	1,253,162	2,125,833	-	2,125,833
Driver Training	46,770	15,100	166	61,704	-	61,704
Food Service	331,824	870,051	901,875	300,000	-	300,000
Professional Development	77,451	80,820	75,427	82,844	-	82,844
Special Education	700,757	941,484	1,140,171	502,070	-	502,070
Career and Postsecondary Education Fund	251,875	250,804	282,340	220,339	-	220,339
KPERS Special Retirement Contribution	-	922,614	922,614	-	-	-
Textbook Rental	135,144	108,891	65,080	178,955	-	178,955
Contingency Reserve	676,780	-	4,730	672,050	-	672,050
Gifts and Grants	36,523	327,313	217,516	146,320	-	146,320
Title I	(2,290)	165,099	162,809	-	-	-
Title II-A	(5,024)	36,165	31,141	-	-	-
Title IV-A	-	17,742	17,742	-	-	-
ESSER III	70,987	11,263	77,135	5,115	-	5,115
District Activity Funds	309,090	1,095,148	1,087,106	317,132	-	317,132
Bond and Interest Funds						
Bond and Interest Fund (#441)	849,224	705,144	701,075	853,293	-	853,293
Bond and Interest Fund (#488)	110	76	186	-	-	-
Expendable Trust Funds						
Rothfelder Scholarship	6,290	157	1,000	5,447	-	5,447
Total Reporting Entity (Excluding Agency Funds)	$ 5,756,797	$ 19,294,582	$ 19,203,572	$ 5,847,807	$ -	$ 5,847,807

(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, 2024

Composition of Cash	
Checking Accounts	$ 2,694,416
Savings Accounts	1,478,735
Certificate of Deposit	1,740,337
Total Cash	$ 5,913,488
Less: Agency Funds	(65,681)
Total Reporting Entity	$ 5,847,807

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, 2024

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 municipality 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 on or before September 20th. The District did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. 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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $5,913,488 and the bank balance was $6,762,848. The bank balance was held by six banks, resulting in a concentration of credit risk. Of the bank balance, $1,181,596 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 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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was $13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $922,614 for the year ended June 30, 2024.

Note 4: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $9,266,755. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2023. 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, 2023. 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 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 $463.07 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

Note 5: Other Long-Term Obligations from Operations (Continued)

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 ten 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 $100 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	$ 621,912
General	At-Risk (K-12)	K.S.A. 72-5167	600,000
General	Capital Outlay	K.S.A. 72-5167	685,262
General	Food Service	K.S.A. 72-5167	17,217
Supplemental General	Career and Postsecondary	K.S.A. 72-5167	42,389
Supplemental General	Textbook and Revolving	K.S.A. 72-5143	60,000
Supplemental General	Professional Development	K.S.A. 72-5143	70,000
Supplemental General	At-Risk (K-12)	K.S.A. 72-5143	455,000
Supplemental General	Preschool-Aged At-Risk	K.S.A. 72-5143	132,000
Supplemental General	Food Service	K.S.A. 72-5143	162,617
Supplemental General	Driver Training	K.S.A. 72-5143	10,000
Supplemental General	Special Education	K.S.A. 72-5143	300,000
Supplemental General	Career and Postsecondary	K.S.A. 72-5143	200,000
Title IV-A	Title I	Section 5103(b)	17,742
			$ 3,374,139

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 17, 2024, 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	$ 2,520,000	$ -	$ 635,000	$ (635,000)	$ 1,885,000	$ 66,075
Finance Leases										
GNBank - Renovations	1.94%	3/1/2022	2,400,000	3/1/2027	2,138,284	-	520,583	(520,583)	1,617,701	39,317
Total Long-Term Debt					$ 4,658,284	$ -	$ 1,155,583	$ (1,155,583)	$ 3,502,701	$ 105,392

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

	2025	2026	2027	Total
Principal				
Refunding Series 2016 - #113	$ 665,000	$ 705,000	$ 515,000	$ 1,885,000
GNBank - Renovations	530,676	541,021	546,004	1,617,701
Total Principal	$ 1,195,676	$ 1,246,021	$ 1,061,004	$ 3,502,701
Interest				
Refunding Series 2016 - #113	$ 46,575	$ 26,025	$ 7,725	$ 80,325
GNBank - Renovations	28,839	18,494	7,947	55,280
Total Interest	$ 75,414	$ 44,519	$ 15,672	$ 135,605
TOTAL PRINCIPAL AND INTEREST	$ 1,271,090	$ 1,290,540	$ 1,076,676	$ 3,638,306

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, 2024

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	$ 8,443,473	$ (201,914)	$ 85,476	$ 8,327,035	$ 8,327,035	$ -
Supplemental General	2,770,990	-	-	2,770,990	2,755,590	(15,400)
Special Purpose Funds:						
Preschool-Aged At-Risk	137,100	-	-	137,100	126,238	(10,862)
At-Risk (K-12)	1,054,200	-	-	1,054,200	1,053,434	(766)
Virtual Education	2,740	-	-	2,740	-	(2,740)
Capital Outlay	1,435,514	-	-	1,435,514	1,253,162	(182,352)
Driver Training	16,155	-	-	16,155	166	(15,989)
Food Service	947,260	-	-	947,260	901,875	(45,385)
Professional Development	88,200	-	-	88,200	75,427	(12,773)
Special Education	1,378,724	-	-	1,378,724	1,140,171	(238,553)
Career and Postsecondary Education Fund	503,300	-	-	503,300	282,340	(220,960)
KPERS Special Retirement Contribution	1,014,827	-	-	1,014,827	922,614	(92,213)
Bond and Interest Funds:						
Bond and Interest #441	701,075	-	-	701,075	701,075	-
Bond and Interest #488	250	-	-	250	186	(64)
Total Funds	$ 18,493,808	$ (201,914)	$ 85,476	$ 18,377,370	$ 17,539,313	$ (838,057)

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 7,617,404	$ 7,725,456	$ (108,052)
Special Education	621,912	715,017	(93,105)
Mineral Production Tax	2,243	3,000	(757)
Reimbursements	85,476	-	85,476
Total Cash Receipts	$ 8,327,035	$ 8,443,473	$ (116,438)
EXPENDITURES			
Instruction	$ 3,233,017	$ 3,995,184	$ (762,167)
Student support services	332,631	434,658	(102,027)
Instruction support staff	68,354	190,400	(122,046)
General administration	479,296	71,400	407,896
School administration	483,268	6,200	477,068
Central services	261,553	91,500	170,053
Operations and maintenance	1,104,052	776,244	327,808
Student transportation	440,473	655,800	(215,327)
Transfers out	1,924,391	2,222,087	(297,696)
Adjustment to comply with legal max	-	(201,914)	201,914
Adjustment for qualifying budget credits	-	85,476	(85,476)
Total Expenditures	$ 8,327,035	$ 8,327,035	$ -
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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem property tax	$ 2,289,193	$ 2,481,422	$ (192,229)
Delinquent tax	20,089	17,954	2,135
Motor vehicle tax	158,546	147,730	10,816
Commercial vehicle tax	15,603	15,598	5
RV tax	3,262	2,759	503
State aid	280,978	280,978	-
Total Cash Receipts	$ 2,767,671	$ 2,946,441	$ (178,770)
EXPENDITURES			
Instruction	$ 1,027,757	$ 668,024	$ 359,733
Instructional support staff	61,162	-	61,162
General administration	16,460	259,760	(243,300)
School administration	177,097	669,000	(491,903)
Operations and maintenance	41,108	362,000	(320,892)
Transfers out	1,432,006	812,206	619,800
Total Expenditures	$ 2,755,590	$ 2,770,990	$ (15,400)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,081		
UNENCUMBERED CASH - BEGINNING	21,281		
UNENCUMBERED CASH - ENDING	$ 33,362		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 132,000	$ 115,000	$ 17,000
EXPENDITURES			
Instruction	$ 115,411	$ 124,100	$ (8,689)
Student transportation services	10,827	13,000	(2,173)
Total Expenditures	$ 126,238	$ 137,100	$ (10,862)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,762		
UNENCUMBERED CASH - BEGINNING	64,392		
UNENCUMBERED CASH - ENDING	$ 70,154		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 1,055,000	$ 885,822	$ 169,178
EXPENDITURES			
Instruction	$ 993,030	$ 1,027,000	$ (33,970)
Student support services	52,379	27,200	25,179
Instructional support staff	8,025	-	8,025
Total Expenditures	$ 1,053,434	$ 1,054,200	$ (766)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,566		
UNENCUMBERED CASH - BEGINNING	270,883		
UNENCUMBERED CASH - ENDING	$ 272,449		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ -	$ 2,000	$ (2,000)
EXPENDITURES			
Instruction	$ -	$ 2,740	$ (2,740)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	740		
UNENCUMBERED CASH - ENDING	$ 740		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem tax	$ 526,731	$ 528,270	$ (1,539)
Delinquent tax	8,051	7,237	814
Motor vehicle tax	69,190	62,813	6,377
Commercial vehicle tax	6,335	6,632	(297)
Interest on idle funds	87,345	-	87,345
Local sources - other	82,091	-	82,091
Transfers in	685,262	700,000	(14,738)
Total Cash Receipts	$ 1,465,005	$ 1,304,952	$ 160,053
EXPENDITURES			
Instruction	$ 28,065	$ 11,000	$ 17,065
Student support services	-	15,000	(15,000)
General administration	14	15,000	(14,986)
Central services	107,061	150,000	(42,939)
Operations and maintenance	324,710	245,000	79,710
Student transportation	231,480	200,000	31,480
Facility acquisition and construction	1,932	240,000	(238,068)
Debt service - Interest	39,317	38,986	331
Debt service - Principal	520,583	520,528	55
Total Expenditures	$ 1,253,162	$ 1,435,514	$ (182,352)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 211,843		
UNENCUMBERED CASH - BEGINNING	1,913,990		
UNENCUMBERED CASH - ENDING	$ 2,125,833		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - other	$ 5,100	$ -	$ 5,100
Transfers in	10,000	-	10,000
Total Receipts	$ 15,100	$ -	$ 15,100
EXPENDITURES			
Instruction	$ 166	$ 10,833	$ (10,667)
Operations and maintenance	-	5,322	(5,322)
Total Expenditures	$ 166	$ 16,155	$ (15,989)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,934		
UNENCUMBERED CASH - BEGINNING	46,770		
UNENCUMBERED CASH - ENDING	$ 61,704		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 336,439	$ 325,675	$ 10,764
State aid	6,166	4,500	1,666
Local sources - food service	347,612	306,510	41,102
Transfers in	179,834	-	179,834
Total Cash Receipts	$ 870,051	$ 636,685	$ 233,366
EXPENDITURES			
Food service operations	$ 901,875	$ 947,260	$ (45,385)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,824)		
UNENCUMBERED CASH - BEGINNING	331,824		
UNENCUMBERED CASH - ENDING	$ 300,000		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 10,820	$ 12,665	$ (1,845)
Transfers in	70,000	50,000	20,000
Total Cash Receipts	$ 80,820	$ 62,665	$ 18,155
EXPENDITURES			
Instruction	$ 15,258	$ -	$ 15,258
Instruction support	58,551	88,200	(29,649)
School administration	1,618	-	1,618
Total Cash Receipts	$ 75,427	$ 88,200	$ (12,773)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,393		
UNENCUMBERED CASH - BEGINNING	77,451		
UNENCUMBERED CASH - ENDING	$ 82,844		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal aid	$ 4,914	$ 4,914	$ -
Reimbursements	14,658	-	14,658
Transfers in	921,912	815,017	106,895
Total Cash Receipts	$ 941,484	$ 819,931	$ 121,553
EXPENDITURES			
Instruction	$ 1,139,338	$ 1,378,724	$ (239,386)
Student transportation	833	-	833
Total Expenditures	$ 1,140,171	$ 1,378,724	$ (238,553)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (198,687)		
UNENCUMBERED CASH - BEGINNING	700,757		
UNENCUMBERED CASH - ENDING	$ 502,070		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 8,415	$ 11,382	$ (2,967)
Transfers in	242,389	460,000	(217,611)
Total Cash Receipts	$ 250,804	$ 471,382	$ (220,578)
EXPENDITURES			
Instruction	$ 265,673	$ 476,300	$ (210,627)
Instructional support staff	315	3,000	(2,685)
Student transportation	16,352	24,000	(7,648)
Total Expenditures	$ 282,340	$ 503,300	$ (220,960)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,536)		
UNENCUMBERED CASH - BEGINNING	251,875		
UNENCUMBERED CASH - ENDING	$ 220,339		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State Aid	$ 922,614	$ 1,014,827	$ (92,213)
EXPENDITURES			
Instruction	$ 626,716	$ 707,327	$ (80,611)
Student support services	38,472	35,000	3,472
Instructional support staff	15,573	19,000	(3,427)
General administration	35,189	33,000	2,189
School administration	67,682	70,000	(2,318)
Central support services	20,674	23,000	(2,326)
Operations and maintenance	43,883	50,000	(6,117)
Student transportation services	40,277	39,000	1,277
Food service operations	34,148	38,500	(4,352)
Total Expenditures	$ 922,614	$ 1,014,827	$ (92,213)
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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem tax	$ 500,777	$ 516,656	$ (15,879)
Delinquent property tax	6,193	4,000	2,193
Motor vehicle tax	39,410	34,432	4,978
RV tax	820	643	177
Commercial vehicle tax	3,707	3,635	72
State aid	154,237	154,237	-
Total Cash Receipts	$ 705,144	$ 713,603	$ (8,459)
EXPENDITURES			
Interest	$ 66,075	$ 66,075	$ -
Principal	635,000	635,000	-
Total Expenditures	$ 701,075	$ 701,075	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,069		
UNENCUMBERED CASH - BEGINNING	849,224		
UNENCUMBERED CASH - ENDING	$ 853,293		

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, 2024

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Delinquent tax	$ 76	$ 131	$ (55)
EXPENDITURES			
Miscellaneous	$ 186	$ 250	$ (64)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (110)		
UNENCUMBERED CASH - BEGINNING	110		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2024

	Textbook Rental Fee	Contingency Reserve Fund	Gifts and Grants	Title I	Title II
CASH RECEIPTS					
Local Sources - Student activities	$ 18,803	$ -	$ 1,785	$ -	$ -
Local Sources - Other	30,088	-	282,984	-	-
State aid	-	-	42,524	-	-
Federal aid	-	-	20	147,357	36,165
Transfers in	60,000	-	-	17,742	-
Total Cash Receipts	$ 108,891	$ -	$ 327,313	$ 165,099	$ 36,165
EXPENDITURES					
Instruction	$ 62,580	$ -	$ 171,515	$ 162,683	$ 8,293
Student support services			-	126	-
Instructional support staff	2,500	-	32,630	-	22,848
Operations and maintenance	-	4,730	9,893	-	-
District activities	-	-	3,478	-	-
Total Expenditures	$ 65,080	$ 4,730	$ 217,516	$ 162,809	$ 31,141
RECEIPTS OVER (UNDER) EXPENDITURES	$ 43,811	$ (4,730)	$ 109,797	$ 2,290	$ 5,024
UNENCUMBERED CASH - BEGINNING	135,144	676,780	36,523	(2,290)	(5,024)
UNENCUMBERED CASH - ENDING	$ 178,955	$ 672,050	$ 146,320	$ -	$ -

(Continued)

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2024

	Title IV	ESSER III	Rothfelder Scholarship
CASH RECEIPTS			
Interest on idle funds	$ -	$ -	$ 157
Federal aid	17,742	11,263	-
Total Cash Receipts	$ 17,742	$ 11,263	$ 157
EXPENDITURES			
Instruction	$ -	$ 72,364	$ -
Instructional support staff	-	4,771	-
Scholarships	-	-	1,000
Transfers out	17,742	-	-
Total Expenditures	$ 17,742	$ 77,135	$ 1,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (65,872)	$ (843)
UNENCUMBERED CASH - BEGINNING	-	70,987	6,290
UNENCUMBERED CASH - ENDING	$ -	$ 5,115	$ 5,447

UNIFIED SCHOOL DISTRICT NO. 113
Sabetha, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
Axtell Public Schools				
Class of 2023	$ 1,644	$ -	$ 1,644	$ -
Class of 2024	5,315	16	860	4,471
Class of 2025	1,000	5,849	5,509	1,340
Class of 2026	895	2,000	-	2,895
Class of 2027	-	2,000	-	2,000
KAYS	3,652	5,235	5,769	3,118
FFA	6,040	9,294	8,818	6,516
Scholarships	1,626	152	163	1,615
National Honor Society	744	827	939	632
Student Council	898	1,544	1,462	980
Subtotal Axtell Public Schools	$ 21,814	$ 26,917	$ 25,164	$ 23,567
Wetmore High School				
STUCO	$ 57	$ 57	$ 114	$ -
Sabetha High School				
Business Club	$ 3,774	$ -	$ -	$ 3,774
FCA	88	120	109	99
FFCLA	2,860	1,706	916	3,650
FFA	15,224	60,762	61,713	14,273
KAYS	4,921	2,964	1,149	6,736
National Honor Society	1,442	1,225	1,765	902
Student Council	2,328	5,640	1,448	6,520
International Club	-	-	-	-
Class of 2023	(86)	86	-	-
Class of 2024	4,139	94	2,763	1,470
Class of 2025	840	8,294	6,734	2,400
Class of 2026	540	1,000	-	1,540
Class of 2027	-	750	-	750
Subtotal Sabetha High School	$ 36,070	$ 82,641	$ 76,597	$ 42,114
Total Agency Funds	$ 57,941	$ 109,615	$ 101,875	$ 65,681

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, 2024

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate Receipts				
Axtell Public Schools	$ 10,047	$ 82,723	$ 77,472	$ 15,298
Sabetha High School	29,088	192,956	183,601	38,443
Sabetha Middle School	11,342	29,950	23,284	18,008
Subtotal Gate Receipts Funds	$ 50,477	$ 305,629	$ 284,357	$ 71,749
School Projects				
Axtell Public Schools				
Food service	$ -	$ 66,431	$ 66,431	$ -
Student activity fees	13,794	23,652	26,429	11,017
Student purchases/revolving	850	3,366	3,645	571
Sales tax	-	5,137	5,137	-
Weight/Lift-A-Thon	699	-	-	699
Greenhouse	380	281	111	550
School play	2,542	693	301	2,934
Library book fund	842	3,607	3,677	772
Cheerleading	1,411	9,626	6,983	4,054
HCC courses - English	7,017	2,308	2,108	7,217
HCC courses - Math	2,333	-	-	2,333
Elementary field trip	1,662	-	30	1,632
FFA farm safety	112	442	147	407
Gifts/donations	-	6,605	6,603	2
Superheroes	2,026	2,094	1,991	2,129
Band donations	279	16	261	34
Employee fund	3,556	1,719	897	4,378
Petty cash	53	738	591	200
Subtotal Axtell Public Schools	$ 37,556	$ 126,715	$ 125,342	$ 38,929
Westmore High School				
Cardinal	$ 3,571	$ 1,200	$ 4,771	$ -
Sabetha High School				
Food service	$ -	$ 109,768	$ 109,768	$ -
Student activity fees	39,479	64,890	67,409	36,960
Staff/student purchases/sales	3	-	-	3
Sales tax	140	11,600	10,378	1,362
Weights/Lift-A-Thon	3,625	1,920	4,751	794
Odyssey/Infinity	8,974	17,293	17,524	8,743
Womens health	2	-	-	2
SPED classroom	164	-	-	164
School musical	3,108	4,910	5,941	2,077
School play	7,514	2,268	1,040	8,742
Concessions	6,142	41,603	36,038	11,707
Library fund	472	20	-	492
Blue Crew	108	60	-	168
Cheerleading	6,260	29,871	31,759	4,372
HCC courses	48,454	3,000	6,713	44,741
Professional development	5,834	-	1,307	4,527
SADD	6,291	-	945	5,346
Hosa	-	5,226	2,549	2,677
Subtotal Sabetha High School	$ 136,570	$ 292,429	$ 296,122	$ 132,877

(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, 2024

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
School Projects Funds (Continued)				
Sabetha Middle School				
Food service	$ -	$ 84,273	$ 84,273	$ -
Student activity fees	8,587	32,670	33,656	7,601
Art	2,273	374	106	2,541
School agenda/planner	123	750	735	138
Pictures	2,175	-	-	2,175
Vending/pop machines	560	1,570	1,250	880
Sales tax	116	1,991	2,107	-
Country Mart Education	11,897	10,857	20,217	2,537
Concessions	4,670	17,070	11,946	9,794
Library	4,999	821	4,868	952
Employee fund/CD/Savings	25,721	23,536	32,099	17,158
Angel Fund	526	4,869	622	4,773
Gifts/donations	-	2,500	-	2,500
Needy children	977	220	992	205
Student Council	220	622	220	622
Subtotal Sabetha Middle School	$ 62,844	$ 182,123	$ 193,091	$ 51,876
Sabetha Elementary School				
Food service	$ -	$ 137,331	$ 137,331	$ -
Student activity fees	1,464	26,475	25,659	2,280
School agenda/planner	-	850	716	134
Pictures	2,987	3,216	5,285	918
Vending/pop machines	240	1,384	1,485	139
Sales tax	12	148	97	63
Farm fund	-	116	21	95
Library fund	3,208	10,992	9,466	4,734
Bluejay Allstar	-	440	361	79
Frances Sauer Angel Fund	8,195	3,600	1,389	10,406
Gifts/donations	-	2,500	1,613	887
Needy children	472	-	-	472
Tree project	1,494	-	-	1,494
Subtotal Sabetha Elementary School	$ 18,072	$ 187,052	$ 183,423	$ 21,701
Subtotal School Project Funds	$ 258,613	$ 789,519	$ 802,749	$ 245,383
Total District Activity	$ 309,090	$ 1,095,148	$ 1,087,106	$ 317,132