

Monthly Board Meeting

Monday, January 12, 2026 6:00 PM

Board of Education Office, 1619 S. Old Hwy 75, Sabetha, KS 66534

Attendance Taken at 6:00 PM. Phillip Buessing: Present, Todd Grimes: Present, Stan Keim: Present, Kathy Lippert: Present, Doug Renyer: Present, Jim Scoby: Present, Leslie Scoby: Present. Present: 7. Attendance Update Taken at 6:00 PM. Tim Aberle: Present, Kathy Lippert: Absent, Ann Shaughnessy: Present. Present: 6, Absent: 1.

Also in attendance were Superintendent Rob McKim, Board Clerk Deb Damman, Kaitlin Shafer, and others on the attached sign-in sheet.

1. Call Meeting To Order

2. Recognition of new members

3. Approve Agenda As Presented Or Amended

4. Public comment

Description:

READ BY BOE PRESIDENT:

The board appreciates patrons taking time to talk to us about our policies and procedures. We are setting aside this time to hear from the public. Your comments should be directed towards board policies or the procedures our administrators establish to carry out those policies.

This is not an appropriate time or place for patrons to make comments of a personal nature about any district employee or student. Persons making comments which violate the privacy rights of district employees and students will be asked to stop speaking or cease their remarks. If a patron or parent has a concern with one or more employees, the board will refer that person to the appropriate administrator, and the board will follow up at a future meeting.

Persons speaking will be allowed three (3) minutes each to express their opinions. In cases where a large number of patrons have similar opinions, a single speaker should be chosen to represent the larger group.

Thank you for taking your time to discuss district business with the board.

- Members of the Public
- Student Council
- PTO
- Site Council

- Booster Club
- PHEA
- USD 113 Foundation
- Legislative Update
- Other Student Groups

5. Administrative Reports:

Description: Whitney McGinnis - Axtell
 Nate Bauman - SHS
 Matt Garber - SMS
 Andrew Lillie - SES
 Lisa Suhr

6. Consent Agenda

Description:

- Approve Minutes from December 8, 2025
- Approve Financial Reports:
 - APS - December
 - APS - January
 - SHS
 - SMS
 - SES
 - USD #113
- Approve payment of December bills for the amount of \$2,476,999.23.
- Approve December payroll for the amount of \$478,798.04.
- Approve the following donations:
 - GMCF (Science and Business Programs Fund) - \$3591.00, Generation Genius Math & Science
 - Axtell Booster Club
 - \$1800 - Health room construction work
 - \$799.36 - Student Book Fair Purchase
 - Axtell anonymous - \$800 - Student lunch accounts
 - Axtell anonymous - \$404.62 - Teacher book fair wish list purchase
 - SES - Lenis Tucker in memory of James VanPeyma - \$30 - Books for the library

- SES - Box Top\$ for Education - \$173
- Resignations: Joe Claycamp - SHS Custodian;
- Contracts: Becky Rokey - Food Service
- LWOP Request
- Personal Leave Requests: Trevin Edelman; Malerie Manche; Trenton Cox; Marcia Bauerle; Linda Orton Hopp
- Facility Use form approval - Sabetha/Fidelity Knights of Columbus

7. School Board Appreciation presentation

8. MHIT Grant report and SES MTSS Behavior Intervention Process

9. Family Engagement Survey results and KESA action plan update

10. FY25 Fiscal audit results and approval 4

11. USD 113 Supplementals guidelines

12. Policy revisions approval 76

13. Superintendent report

14. Board Business

14.A. Response to public comment

14.B. Recognition

14.C. Spelling Bee winners

15. Executive Session

15.A. Actions adversely or favorably affecting a student

15.B. Non-elected personnel

16. Action from Executive Session

17. Adjourn

Board President

Board Clerk

UNIFIED SCHOOL DISTRICT NO. 113

Sabetha, Kansas

FINANCIAL STATEMENT

June 30, 2025

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

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.

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)

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	<u>3,650,080</u>
Total Cash	\$ 5,532,350
Less: Agency Funds	<u>(88,626)</u>
Total Reporting Entity	<u><u>\$ 5,443,724</u></u>

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.

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

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.

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

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 statutes 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.

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

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.

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

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.

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

Note 6: Interfund Transfers

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
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
			<u>\$ 3,133,240</u>

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.

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

Note 9: Long-Term Debt

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

	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Changes</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
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										
GNCBank - 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					<u>\$ 3,502,701</u>	<u>\$ -</u>	<u>\$ 1,196,567</u>	<u>\$ (1,196,567)</u>	<u>\$ 2,306,134</u>	<u>\$ 74,907</u>

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

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

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

	<u>Textbook Rental Fee</u>	<u>Contingency Reserve Fund</u>	<u>Gifts and Grants</u>	<u>Title I</u>	<u>Title II</u>
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	<u>\$ 216,789</u>	<u>\$ -</u>	<u>\$ 199,013</u>	<u>\$ 158,774</u>	<u>\$ 34,850</u>
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	<u>\$ 216,248</u>	<u>\$ -</u>	<u>\$ 293,163</u>	<u>\$ 158,774</u>	<u>\$ 34,850</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 541	\$ -	\$ (94,150)	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	<u>178,955</u>	<u>672,050</u>	<u>146,320</u>	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - ENDING	<u>\$ 179,496</u>	<u>\$ 672,050</u>	<u>\$ 52,170</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

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

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

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

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
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	<u>\$ 23,567</u>	<u>\$ 45,775</u>	<u>\$ 35,880</u>	<u>\$ 33,462</u>
Westmore High School				
STUCO	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	<u>\$ 42,114</u>	<u>\$ 86,209</u>	<u>\$ 73,159</u>	<u>\$ 55,164</u>
Total Agency Funds	<u>\$ 65,738</u>	<u>\$ 131,984</u>	<u>\$ 109,039</u>	<u>\$ 88,626</u>

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 Bidy Ball	-	5,434	1,361	4,073
Girl's Bidy Ball	-	5,959	1,449	4,510
Cross Country	-	480	-	480
Football	-	26,456	17,378	9,078

(Continued)
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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

UNIFIED SCHOOL DISTRICT NO. 113

Sabetha, Kansas

FINANCIAL STATEMENT

June 30, 2025

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

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.

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)

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	<u>3,650,080</u>
Total Cash	\$ 5,532,350
Less: Agency Funds	<u>(88,626)</u>
Total Reporting Entity	<u><u>\$ 5,443,724</u></u>

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.

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

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.

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

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 statutes 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.

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

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.

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

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.

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

Note 6: Interfund Transfers

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
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
			<u>\$ 3,133,240</u>

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.

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

Note 9: Long-Term Debt

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

	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Changes</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
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					<u>\$ 3,502,701</u>	<u>\$ -</u>	<u>\$ 1,196,567</u>	<u>\$ (1,196,567)</u>	<u>\$ 2,306,134</u>	<u>\$ 74,907</u>

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

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

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

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

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

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
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	<u>\$ 23,567</u>	<u>\$ 45,775</u>	<u>\$ 35,880</u>	<u>\$ 33,462</u>
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	<u>\$ 42,114</u>	<u>\$ 86,209</u>	<u>\$ 73,159</u>	<u>\$ 55,164</u>
Total Agency Funds	<u>\$ 65,738</u>	<u>\$ 131,984</u>	<u>\$ 109,039</u>	<u>\$ 88,626</u>

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 Bidy Ball	-	5,434	1,361	4,073
Girl's Bidy Ball	-	5,959	1,449	4,510
Cross Country	-	480	-	480
Football	-	26,456	17,378	9,078

(Continued)
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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

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>
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	<u>\$ 21,701</u>	<u>\$ 139,896</u>	<u>\$ 137,629</u>	<u>\$ 23,968</u>
Subtotal School Project Funds	<u>\$ 245,383</u>	<u>\$ 818,079</u>	<u>\$ 774,564</u>	<u>\$ 288,898</u>
Total District Activity	<u><u>\$ 317,132</u></u>	<u><u>\$ 1,038,451</u></u>	<u><u>\$ 1,033,117</u></u>	<u><u>\$ 322,466</u></u>

BG - Memberships

The board may maintain membership in the Kansas Association of School Boards.

Approved:

KASB Recommendation –1/01; 4/07; 6/22; 12/25

BCBK - Executive Session

(See BBBB, BE, CN, CNA, ECA, IDAE, II, JDD, and JRB)

The board shall conduct executive sessions only as provided in the Kansas Open Meetings Act (“KOMA”).

Any motion to recess for a closed or executive session shall include:

1. A statement describing the subjects to be discussed during the closed or executive meeting;
2. the justification for closing the meeting; and
3. the time and place at which the open meeting shall resume.

A subject of executive session is the matter or issue presented for discussion, and the motion must include a brief description of the subject(s) to be discussed in the executive session while still protecting important privacy interests.

Acceptable justifications for recessing into executive session include the following:

- The non-elected personnel exception under KOMA;
- The exception for matters which would be deemed privileged in the attorney-client relationship under KOMA;
- The exception for employer-employee negotiations under KOMA;
- The exception for data relating to financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorships under KOMA;
- The exception relating to actions adversely or favorably affecting a student under KOMA;
- The exception for preliminary discussion of the acquisition of real property under KOMA;
- The exception under KOMA for school security matters to ensure the security of the school, its buildings, and/or its systems is not jeopardized.

Discussion during the closed or executive session shall be limited to those subjects stated in the motion. No binding action shall be taken during closed or executive session. The complete motion to recess into closed or executive session shall be recorded in the minutes of the meeting and maintained as a part of the permanent records of the board.

If necessary, the closed or executive session may be extended with approval of another motion made after the board returns to open session.

Unless the recording of an executive session is required by law, such as when conducting a student disciplinary appeal hearing therein, any recording, livestreaming, or broadcasting of executive session, using any medium, is strictly prohibited, and the board or its administration shall press criminal charges against the offender for breach of privacy and any other applicable law.

Approved:

KASB Recommendation – 6/99; 6/00; 1/01; 4/07; 7/17; 6/24; 12/25

IKB - Controversial Issues

(See GAHB, GBU, IA, IFBH, IKD, AND IKDA)

When a controversial subject arises in the classroom, teachers may use the opportunity to teach about the controversy but shall take care to ensure that curricular content delivery remains the focus of the conversation.

Teachers shall ensure that various positions concerning any controversial subject are presented and that students have the opportunity to freely discuss the topic. Teachers are discouraged from expressing personal viewpoints during these discussions which would violate any board policy or Kansas law, such as engaging in prohibited political acts using district time or property.

Approved:

KASB Recommendation – 6/04; 4/07; 12/25

IKD - Religion in Curricular or School Sponsored Activities

(See AEA, IF, IKDA and KN)

No religious belief or non-belief shall be promoted or disparaged by the district or its employees. Students and staff should be tolerant of each other's religious views. Students and staff members may be excused from participating in practices contrary to their religious beliefs, and staff members are responsible for ensuring proper notice and opportunity for opt-out is given in accordance with board policy IKDA, as applicable.

Teaching About Religion

Teachers may teach about religion, religious literature and history but are prohibited from promoting, expounding upon, criticizing or ridiculing a religion. Religious texts may be used to teach about religion, but the use of religious texts is prohibited if used to promote a particular religious doctrine.

Religion in the Curriculum and School Activities

In compliance with this policy, religious themes may be presented in the curriculum and as part of school activities. Music, art, literature and drama having a religious theme or basis are permitted as part of the curriculum or as part of a school activity if they are presented in a balanced and objective manner and are a traditional part of the cultural and religious tradition of a particular holiday or field of study. The emphasis on religious themes in the arts, literature, and history should be only as extensive as necessary for a balanced and thorough study of these areas. These studies should never foster any particular religious tenets or demean any religious beliefs or non-beliefs.

Religious Symbols in the Classroom

Temporary display of religious symbols is permitted as part of the curriculum. The temporary use of religious symbols such as a cross, menorah, crescent, Star of David, creche, symbols of Native American religions or other symbols that are a part of a religious holiday are permitted as a teaching aid if they are displayed as an example of a holiday's cultural and religious heritage.

Religious Holidays

Holidays which have a religious and a secular basis may be observed. School vacations shall have secular designations, e.g., Winter Vacation, Spring Break.

Graduation and Other Ceremonies

School ceremonies shall be secular in nature. While recognizing the significance of tradition, the board requires that graduation exercises and dedication ceremonies be secular in nature.

Approved:

KASB Recommendation – 6/04; 4/07; 12/25

IKDA - RELIGIOUS OBJECTIONS TO ACTIVITIES

Sample Only: Retype, remove from policy book and maintain in the school office.

Activity Participation Opt-Out Form

I, _____ (parent/guardian) request that my child, _____, be excused from participating in certain activities for religious reasons.

From what activity do you wish your child to be excused?

Identify where in the curriculum the activity exists. (Please identify the grade level, class, building.)

For what reason do you wish your child to be excused. (Please state the particular religious objection to this activity, including the religious teaching you believe this activity violates.)

I understand that I am requesting the school to excuse my child from certain activities and that my request is subject to review and determination by the school. I further understand that if my request is granted, the school may provide an appropriate alternative assignment or academic activity aligned with the same learning goals without penalty to the student.

Parent/Guardian Signature

Administrator Signature

Date Received _____

IKDA - Religious Objections to Activities

(See IF and IKD)

The board recognizes parents have the fundamental right to direct the religious upbringing of their children. Furthermore, Kansas law supports the ability of a parent or person acting as a parent to request their child not be required to participate in a school activity which is contrary to the religious teachings of their child. To assist district staff in consistently accommodating these rights, the board adopts the following policy.

For the purposes of this policy, terms shall have the following meanings.

“Activity” shall be deemed to include, but may not be limited to, any academic assignment, curricular lecture, presentation or planned classroom discussion; classroom project; subject-specific instruction; direct exposure to assigned reading material (whether read to or by the class or assigned to the student for independent consumption); or assembly. This term shall not be interpreted to apply to an entire course of study, except when a course of study is an elective course not required for graduation and alternative courses are available for the student’s enrollment and participation at the time of objection.

Parents or persons acting as parents shall be notified in advance and given the opportunity to opt their child out of any activity addressing topics that are known to be or are reasonably ascertainable to be contrary to the religious beliefs of the parents, persons acting as parents, or students themselves.

A parent or person acting as a parent (or a student eighteen years of age or older) may request that the student be excused from participating in activities for religious reasons. The parent, person acting as a parent, or adult student must complete the district opt-out form for religious objections, stating the specific activity, the portion of the curriculum in which the activity exists, and the reasons for the request. The request may be granted, or denied, or partially granted and partially denied.

A parent or person acting as a parent seeking to remove their child from activities contrary to the child's religious teachings must complete the district's Activity Participation Opt-Out Form regarding religious objections which is available in the school office. Parents and persons acting as parents desiring to opt their children out of activities due to religious reasons must return the completed and signed form to the principal. The form must be submitted within a reasonable amount of time prior to the scheduled activity in order to allow time for the principal to consider the request. The completed form shall be kept on file in the school office, and the principal shall receive a copy.

The principal shall review the request and determine whether the request should be granted or denied. The principal shall notify the parents or persons acting as parents of the decision within a

reasonable amount of time after the request is submitted. If the parents are dissatisfied with the principal's decision, they may appeal in writing to the superintendent.

If the opt-out request is granted, the school may provide an appropriate alternative assignment or academic activity aligned with the same learning goals without penalty to the student.

Opt-out requests must be submitted annually and are valid only for the school year in which they are submitted.

Nothing in this policy shall be interpreted to allow a parent, person acting as a parent, or adult student to opt a student out of entire courses which have been deemed required graduation requirements by the board or by the state of Kansas, except as otherwise provided by law. Parents and persons acting as parents of middle or high school students are encouraged to assist students in monitoring available course offerings and their descriptions near enrollment periods in order to make appropriate course selections in line with state required graduation requirements while still accommodating the child's sincerely held religious beliefs.

Approved:

KASB Recommendation – 6/04; 4/07; 12/25

JBCC - Enrollment of Nonresident Students

(See JBC, JBCA, JBCB, and JQKA)

Kansas law requires the board to allow nonresident students to enroll in and attend the schools of the district if the board's capacity determination finds there are open seats for such students. In order to determine the district's capacity to accept nonresident students at each grade level in each district school, the board has adopted this policy.

Details concerning the nonresident enrollment and continued enrollment processes for nonresident students may be found in this policy, while general processes on enrollment documentation, assignment to buildings and classes, etc., may be found in board policy JBC.

This policy does not apply to any virtual school, as defined by Kansas law, or to any school located on a military installation.

Any child who is experiencing homelessness shall be permitted to enroll in and attend the school district of origin or the school district of residence without application and acceptance through this policy.

Definitions

For the purposes of this policy, the following definitions apply.

"Homeless child" means a child who lacks a fixed, regular and adequate nighttime residence and whose primary nighttime residence is:

- A. A supervised publicly or privately operated shelter designed to provide temporary living accommodations, including welfare hotels, congregate shelters and transitional housing for the mentally ill;
- B. an institution that provides a temporary residence for individuals intended to be institutionalized; or
- C. a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for humans.

"Nonresident student" means a child of school age, pursuant to Kansas law, who resides in Kansas and is enrolled and in attendance at or seeking to enroll and attend a school located in a district where such student is not a resident.

"Parent" means and includes natural parents, adoptive parents, stepparents, and foster parents.

"Person acting as parent" means:

- A. A guardian or conservator; or
- B. a person, other than a parent, who:
 - i. Is liable by law to maintain, care for or support the child;

- ii. has actual care and control of the child and is contributing the major portion of the cost of support of the child;
- iii. has actual care and control of the child with the written consent of a person who has legal custody of the child; or
- iv. has been granted custody of the child by a court of competent jurisdiction.

"Receiving school district" means a school district of nonresidence of a student who attends school in such school district.

"Sibling" means a brother or sister of the whole or half blood, adoptive brother or sister, a stepbrother or stepsister or a foster brother or foster sister.

Determining Capacity for Nonresident Enrollment

The superintendent or designee has the responsibility for studying capacity in each school of the school district and at each grade level within each school and for making recommendations to the board regarding the district's capacity to accept nonresident students. To make recommendations to the board to assist with determining capacity, the superintendent or the superintendent's designee(s) shall do the following.

The superintendent or designee shall develop recommendations on capacity and classroom student-to-teacher ratios in each grade level in each school serving kindergarten students and students in grades one through eight. Such recommendations may be based on, but not be limited to, the following factors:

- Present classroom student-teacher ratios in each grade level in each school;
- projected enrollment shifts based on the resident student population, which may include a percentage adjustment for anticipated growth or decline based on documented enrollment trends; and
- maximum capacity of the classroom and associated learning, activity, and common area spaces.

The superintendent or designee shall develop recommendations on capacity and student-to-teacher ratios for each school building or program serving students in grades nine through twelve. Such recommendations may be based on, but not be limited to, the following factors:

- Present building or program student-teacher ratios;
- projected enrollment shifts based on the resident student population, which may include a percentage adjustment for anticipated growth or decline based on documented enrollment trends;

- anticipated demand for particular courses or programming; and
- maximum capacity of the classroom and associated learning, activity, and common area spaces.

On or before May 1st of each year, the superintendent shall present the recommendations concerning capacity and student-to-teacher ratios to the board for adoption or modification, and the board shall determine, for each grade level in each school building of the school district for the next succeeding school year, the following:

- Capacity based on the study conducted by the superintendent or the superintendent's designee;
- the number of students expected to attend school in the school district; and
- the number of open seats available to nonresidents at each grade, building, or program level.

On or before June 1st of each year, the district shall publish the number of open seats available to nonresident students in each grade level for each school building of the district for the next succeeding school year on the school district's website.

From January 1st through June 15th, district administration shall accept applications from nonresident students seeking to enroll in and attend the district in the next school year.

If the number of applications for a grade level in a school building is less than the number of available seats for that grade level in the school building, the nonresident students shall be accepted for enrollment and attendance at the school district, unless the nonresident student is deemed not in good standing.

If the number of applications for a grade level in a school building is greater than the number of available seats for the grade level in the school building, district administration shall randomly select nonresident students deemed in good standing using a confidential lottery process. This process shall be completed on or before July 15th of each year.

The district shall provide to the parent or person acting as a parent of a nonresident student who was not accepted for or denied enrollment at such school district the reason for the nonacceptance or denial and an explanation of the nonresident student selection process on or before July 30th of each year.

Priority in Filling Open Seats

Regardless of capacity determinations, the following categories of students shall be allowed to enroll as if resident students if they are deemed to be in good standing by district administration:

- any child who is in the custody of the Department for Children and Families and who is living in the home of a nonresident student who transfers to the district; or

- any nonresident student who has a parent or person acting as parent employed by the district, while the parent or person acting as a parent remains employed by the district.

Subject to having capacity to enroll nonresident students, the district shall give priority in enrollment to the following nonresident students deemed in good standing to enroll. These students shall receive open seats without necessity of being selected through any open-seat lottery:

- Any sibling of a nonresident student who is enrolled in and attending school in the district or who is accepted to enroll in and attend school in the district, with priority given when the nonresident student is first accepted and, if necessary, at any other time the district considers transfer applications; and
- any nonresident student who is a military student as defined in K.S.A. 72-5139, with priority given when the student is first accepted and, if necessary, at any other time the district considers transfer applications.

If one of these exceptions no longer applies to the student, the student's enrollment status would be subject to review based upon the considerations for determining good standing in this policy.

Prohibitions Regarding Open Enrollment Provisions of this Policy

The district shall not:

- Charge tuition or fees to any nonresident student who transfers to the district pursuant to this policy, except fees that are otherwise charged to every student enrolled in and attending school in the district; or
- accept or deny a nonresident student transfer based on ethnicity; national origin; gender; income level; disabling condition; proficiency in the English language; or measure of achievement, aptitude, or athletic ability.

Except for a child in the custody of the Department for Children and Families or a child who is experiencing homelessness, a nonresident student shall not transfer more than once per school year to one or more receiving school districts pursuant to the provisions of this policy or authorizing Kansas law.

Transportation of Students

Neither a resident school district nor a receiving school district shall be required to provide transportation to nonresident students unless otherwise required by applicable law. If space is available on district transportation vehicles, the district may assign nonresident students an in-district bus stop to and from which transportation may be provided by the district for nonresident students. The receiving district may provide transportation from the student's residence by notifying the sending district of the receiving district's intent to provide transportation. The district shall ensure that transportation for nonresident homeless students is provided comparably to that of housed students.

KSHSAA Eligibility

Nothing in this policy or state law shall exempt a nonresident student who transfers into the district from the requirements of the Kansas State High School Activities Association (“KSHSAA”) regarding eligibility to participate in KSHSAA activities.

Information Share with the Kansas State Department of Education

The superintendent shall annually submit, or have submitted, to the Kansas State Department of Education this policy, the number of nonresident student transfers approved and denied in each grade level, and whether the denials were based on capacity or in accordance with the policy’s terms.

Nonresident Student Continued Enrollment

A nonresident student who has been accepted for enrollment and attendance at a district school shall be permitted to continue enrollment and attendance in the district until such student graduates from high school, reaches the age of 21 (if the student is a student with an exceptionality, not solely eligible for gifted services under an individualized education program), or receives a G.E.D., unless such student is no longer deemed by district administration to be in good standing.

Except as otherwise specified herein, nonresident students who were enrolled in and attending the district during school year 2023-2024, who were attending the district as a resident student in 2023-2024 but have since moved out of the district, or who have been accepted for enrollment by the school district on or after June 1, 2024, will be allowed to continue enrollment in the district as specified above. The district will not require parents of such students or adult or emancipated students to resubmit a new application each school year.

Determining Good Standing

Regardless of capacity to accept nonresident students at a nonresident student’s grade level or in the student’s designated school or program, an individual student may be denied enrollment or continued enrollment for not being in good standing. Nonresident student applicants for enrollment and nonresident students already enrolled in and attending school in the district shall be evaluated by district administration to determine standing for enrollment or continued enrollment.

Students may be denied enrollment or continued enrollment for the next school year based on the results of these evaluations. However, if the student has a disability, the student’s ability to meet these expectations shall be considered prior to denying continued enrollment in the district. Similarly, administration shall consider the adverse impact of homelessness on a student's attendance and any resulting suspensions or expulsions before making a determination on the enrollment or continued enrollment of a student who is homeless. As part of this reflection, administration shall consider the

obstacles a homeless student faces to arrive at school on time or each day due to housing instability, lack of transportation, or lack of other basic resources that can hinder consistent attendance.

A student meeting one or more of the following criteria shall automatically be deemed not in good standing and may be denied enrollment or continued enrollment based solely thereon.

- The nonresident student failed to maintain a 90% attendance rate in the last school year, excluding excused absences under board policy JBD and/or any relevant student handbook language;
- the nonresident student or the student's parent or person acting as a parent provided false or fraudulent information in the application process;
- the nonresident student is not a Kansas resident;
- the student is currently under a period of suspension or expulsion from any Kansas school district, and such suspension or expulsion will not expire until after the next school year has begun.
- the student has had three or more out-of-school suspensions in the current school year, excluding suspensions determined to be a manifestation of the student's disability or a failure on the part of school staff to implement an individualized education program, Section 504 plan, or behavior intervention plan;
 - **the student has been suspended for violent acts considered or threats of violence in the current or previous year; or**
- the student has been given a long-term suspension or expulsion by a school district in the current school year.

Parents shall be informed of any administrative decision not to enroll or to discontinue enrollment of a nonresident student.

If district administration denies the enrollment application of a nonresident student due to the school district deeming the nonresident student as not in good standing, the parent or person acting as a parent of such student may appeal the decision to the board. A current nonresident student who is determined not to be in good standing shall not be entitled to the appeal process outlined herein.

Any student who has been denied enrollment or continued enrollment due to being deemed not in good standing may reapply for nonresident enrollment in subsequent school years.

Appeal Process

If a nonresident student's application for enrollment is denied because the student is determined not to be in good standing, the parent or person acting as a parent may appeal the administrative decision to the board.

If a parent or person acting as a parent wishes to appeal this decision, a written request for an appeal must be submitted to the clerk of the board within 10 days of receiving notice the student's application has been denied for lack of good standing. Such request shall include the individual's reasons for disagreeing with the administration's decision.

The board shall consider any appeal of these decisions and any supplemental documentation provided therewith at the next regularly scheduled board meeting following receipt of the request for appeal, and the board's designee shall notify the requestor of the result of the appeal in writing within 10 days of the board's decision thereon.

Enrollment of Out-of-State Students

If capacity for nonresident student enrollment remains after the aforementioned application, enrollment, and the disenrollment process has concluded, district administration may consider applications for enrollment submitted by students who are not Kansas residents. However, priority in enrollment shall be given to Kansas residents.

If a student who is an out-of-state resident is in good standing and has a parent or a person acting as a parent who is employed by the district, district administration may allow the student to enroll in and attend school in the district as if they were a resident of the district.

Approved:

KASB Recommendation – 6/23; 10/23; 5/24; 12/25

JCAC - Interrogation and Investigations

(See EBC, GAAD, JCABB, JCEC and JHCAA)

Building administrators and others designated by the superintendent may conduct investigations and question students about violation of school rules or the student conduct code . Unless otherwise provided herein, such investigators shall not be required to contact the student's parent, guardian, or representative prior to questioning. If administration requests law enforcement, including a school resource officer, school security officer, or campus police officer, for assistance in conducting interviews during an investigation, administration shall contact a parent, guardian, or representative of the student prior to any questioning.

If there is reason to believe a violation of criminal law has been committed, the building administrator or the superintendent's designee shall notify the appropriate law enforcement agency of criminal conduct as provided in law, the district's juvenile justice memorandum of understanding, or board policy and may request further investigation of the alleged violation.

When a school resource officer, school security officer, or campus police officer initiates an investigation of a potential violation of criminal law by a student on the officer's own initiative and not at the request of a building administrator or the superintendent's designee, such officer will notify the building administrator and will contact the student's parent, guardian, or representative prior to initiating questioning.

Coordination with Law Enforcement

School administrators or the superintendent's designee shall meet as needed with relevant stakeholders, including law enforcement agencies, the courts, and the district and county attorneys, to discuss the district's juvenile justice memorandum of understanding to establish clear guidelines for how and when school-based behaviors are referred to law enforcement or the juvenile justice system.

Child Abuse and Identity Investigations Conducted by Law Enforcement Officers

The administration shall cooperate with law enforcement officers who are conducting investigations of suspected child abuse or neglect or concerning the student's identity. For any investigations concerning known or suspected child abuse or neglect, school staff shall follow the procedures outlined in board policy GAAD instead of the requirements of this policy.

Law Enforcement Initiated Investigations at School

In cases not involving the investigation of known or suspected child abuse or neglect or involving the student's identity, law enforcement officers shall not be permitted to initiate and conduct investigations involving the questioning of students during school hours unless the student's parent or guardian has given the school permission to allow the questioning, a valid warrant has been presented to

the building administrator for such purpose, or in demonstrated emergency situations. Contact with the parent, guardian, or representative shall be documented by the administrator involved. If a student's parent, guardian, or representative gives permission for the interview but is not present during the questioning of the student, the principal may be present unless otherwise specified in law or board policy. If a demonstrated emergency is found, the building administrator shall require identification of law enforcement officials and reasons for the interrogation or investigation of a student. If the building administrator is not satisfied with either the identification or the reason, the request shall not be granted. The building administrator shall attempt to notify the superintendent and the officer's superiors of the reasons for the refusal.

Taking Students Into Custody

Students shall not be voluntarily released by school officials to law enforcement authorities unless the student has been placed under arrest or taken into custody by law enforcement or Department for Children and Families ("DCF") authorities pursuant to a child abuse investigation. Except as otherwise specified in this policy or as specified in a court order or arrest warrant, a reasonable effort shall be made to notify the student's parent, guardian, or representative when students are removed from school for any reason. Such notification efforts shall be documented. Parents shall not be notified by school officials when their child is taken into custody by DCF or law enforcement as a result of allegations of abuse or neglect and there is reason to believe sharing the information may lead to harm of the child or others.

When a student has been taken into custody or arrested on school premises without prior notification to the building administrator, the school staff present shall ask the law enforcement officer to notify the building administrator of the circumstances as quickly as possible and shall themselves contact the building administrator with any information they have regarding the child being taken into custody.

Disturbance of School Environment

Law enforcement officers, school resource officers, school security officers, or campus police officers may be requested to assist in controlling disturbances at school and, if necessary, to take students or other persons into custody.

Definition

For the purposes of this policy, "school security officer" and "campus police officer" are defined as outlined in Kansas statute.

For the purposes of this policy, students will not be deemed to be "taken into custody" when they are being questioned by a school resource officer, school security officer, and/or campus police officer about a violation of state law, county resolutions, city ordinances, board policy or regulation, and/or

school rules on property owned, occupied, or operated by the school district or at the site of a function sponsored by the school district.

Approved:

KASB Recommendation–7/96; 6/04; 4/07; 6/07; 10/12; 1/13; 6/18; 12/18; 6/22; 12/25

JDDC - BULLYING

USD 113 Bullying Plan (Also see Policies GAEE and JDDC)

Bullying means: Any intentional gesture or any intentional written, verbal, electronic, or physical act or threat either by any student, staff member, or parent towards a student or by any student, staff member or parent towards a staff member that is sufficiently severe, persistent, or pervasive that it creates an intimidating, threatening, or abusive educational environment that a reasonable person, under the circumstances, knows or should know will have the effect of:

- Harming a student or staff member, whether physically or mentally;
- Damaging a student's or staff member's property;
- Placing a student or staff member in reasonable fear of harm; or
- Placing a student or staff member in reasonable fear of damage to the student's or staff member's property.

Bullying also includes cyberbullying. "Cyberbullying" means bullying by use of any electronic communication device through means including, but not limited to, e-mail, instant messaging, text messages, blogs, mobile phones, pagers, online games, and websites.

Additionally, bullying means any form of intimidation or harassment prohibited by the board of education of the school district in policies concerning bullying adopted pursuant to K.S.A. 72-6147 or subsection (e) of K.S.A. 72-1138, and amendments thereto. USD 113 will not tolerate these actions by students, staff, or parents.

For the purposes of this plan and its authorizing policies, "parent" includes a biological, adoptive, or step-parent; guardian; custodian; or other person with authority to act on behalf of a student.

Similarly, a "staff member" means any person employed by the district.

Any act of bullying by either an individual student or group of students towards a student or staff member of the district is prohibited on or while utilizing school property, in a school vehicle, or at school-sponsored activities, programs, and events. This policy applies to students who directly engage in an act of bullying, to students who, by their behavior, support another student's act of bullying, and to all staff members and parents who engage in similar behaviors.

Training concerning identifying, reporting, investigating, and preventing bullying behaviors as outlined in district policies and this plan shall be provided to students and staff members using resources available for such purpose and shall be provided through school assemblies, staff development, or other appropriate forums at least {annually/biannually}.

USD 113 focuses on bullying prevention by:

1. Developing a bullying prevention program based on the KSDE Bullying Prevention Resource Toolkit including addressing bullying, building adult capacity to change climate and culture, curriculum and instructional resources, and measuring social-emotional learning;
2. Using the KSDE's Social-Emotional and Character Development Standards to address school bullying and student mental health;

3. Implementing a social-emotional learning curriculum that includes an anti-bullying family engagement component;
4. Providing students and families with information and resources annually on bullying, cyberbullying, digital citizenship and how to make smart choices on-line;
5. Providing students and families with the district's student behavior expectations relating to bullying and explanations for incidences that do not meet the legal definition of bullying;
6. Tracking incidences of bullying including physical, cyber, verbal, and relational bullying and reporting this information to the Kansas State Board of Education;
7. Collecting data on bullying incidences from social emotional data sources and annually reviewing this information with the board of education;
8. Developing an understanding that certain demographic groups are disproportionately bullied at a higher rate than peers based upon sex, disability, socio-economic status, religious beliefs, and race/ethnicity (including migrant populations);
9. Requiring all school employees to complete the following bullying prevention, identification, reporting and training module (describe district's annual training program).

The board or the district administration on behalf of the board may seek student, staff, parent, and/or community input on the adoption, revision, and/or implementation of the board's bullying policies or plan as directed or approved by the board.

No teacher, administrator, or school district employee shall engage in, permit, or tolerate bullying.

Retaliation against a victim, good faith reporter, or a witness to bullying is prohibited. A student or staff member who engages in an act of bullying, reprisal, retaliation, or false reporting of bullying, shall be subject to discipline in accordance with school district policy and procedures. The school administration and/or board may consider the following factors when determining an appropriate disciplinary action for such prohibited conduct: the ages of the parties involved; the developmental and maturity levels, special education needs of the parties involved, and the nature, frequency, and severity of the behavior.

Discipline guidelines for student bullying may be found in student and employee handbooks. Offenses over time or single offenses which are severe in nature may result in discipline up to and including suspension and/or expulsion or termination from employment. Parents participating in prohibited bullying conduct aimed at district students and/or staff members may jeopardize their access to district facilities; district property; school sponsored activities, programs, and events; and/or district students and/or staff members through the district's communication systems. As appropriate, reports to local law enforcement will be filed to report criminal bullying behaviors. (See Policies EBC, GAAC, GAACA, JGEC, JGECA and KN)

Approved:

KASB Recommendation – 6/18; 6/21; 12/25

Report to Local Law Enforcement
USD 113

Pursuant to Kansas law, the administrator or other school employee whose signature appears below is reporting the following crimes.

Briefly describe each incident and the person/s involved in a misdemeanor or felony behavior at school, on school property, or at a school activity.

Date	School/Location	Student/s or Person/s Involved	Brief Description of bullying incident/s.
1.			
2.			

School Districts are required by Federal Law and K.S.A. 72-6311 to protect the privacy rights of students under the age of 18.

Signed: _____
Administrator or other school employee

c/superintendent, USD 113; c/student's file/employee's file as allowed by applicable negotiated language

JQI - Adult Students

Adult students who have not graduated from high school are encouraged to complete the credits required to attain a high school diploma or equivalent. Placement will be determined by the administration in accordance with applicable law.

Approved:

KASB Recommendation—7/96; 4/07; 12/25

KM - Visitors to the School

The board encourages patrons and parents to visit district facilities. Patron visits shall be scheduled with the teacher and the building principal.

Notices shall be posted in school buildings to require visitors to check in at the office before proceeding to contact any other person in the building or on the grounds.

Any person who visits a building and/or grounds of the district will be under the jurisdiction of the building principal who shall be responsible for developing rules and regulations governing the presence of visitors in the buildings.

In accordance with Kansas law, off-duty law enforcement officers identifying themselves as such upon entry into a district building cannot be requested or required to provide or record personal information such as their email address, home phone number, or home address. Nor shall such officers be required to wear any item identifying them as a law enforcement officer or as being armed. School personnel may request to see the identification required by such officer's law enforcement agency to verify the individual is a law enforcement officer.

The principal has authority to request assistance from law enforcement if any visitor to the district's buildings or grounds refuses to leave or creates a disturbance. Violation of this rule may lead to removal from the building or grounds and denial of further access to the building or grounds. Violators of this board policy may be subject to the state trespass law.

Approved:

KASB Recommendation – 3/00; 4/07; 6/25; 12/25

DECEMBER 2025 UPDATED KASB POLICIES

The KASB December 2025 Policy Updates are now available. The following policy recommendations have been made by the KASB Legal/Policy Services staff. The table below explains the changes in recommended policies. Please review and compare these updates with what you have adopted to ensure you have the most up-to-date recommended KASB policies.

If you have any questions concerning these policy updates, please direct them to Leslie Garner, KASB’s Policy Specialist/Legal Coordinator, at lgarner@kasb.org or at 1-800-432-2471.

	RATIONALE FOR RECOMMENDED REVISION, ADDITION, OR DELETION	RECOMMENDED ACTION
BCBK Executive Session (revised)	A member board recently experienced a patron secretly recording executive sessions and a reluctance among law enforcement officials to charge this person with criminal breach of privacy (K.S.A. 21-6101) without more definitive instruction that persons were not allowed to record executive session. As a result, we modified our executive session policy to include a prohibition on recording those sessions unless the law would otherwise require it. An example of when a recording would be required would be if the board was hearing a student disciplinary appeal as a full board, in which case recording the proceedings would be appropriate. Otherwise, the policy makes clear recording is not allowed, and violators may anticipate the board pressing criminal charges. You may also post signs that recording executive sessions are prohibited to be abundantly clear.	Review and adopt
BG Membership (revised)	This revision removed a reference to KASB membership being a prerequisite to being a member of the National School Boards Association (“NSBA”). While KASB is not currently a member of NSBA, our member boards may join NSBA regardless of our association’s affiliation therewith.	Review and adopt if preferred
IHF Graduation Requirements (revised)	We made stylistic changes to focus on the credits students needed for graduation rather than the board’s requirements. These changes are not substantive.	Review and adopt if preferred
IIBE Use of Artificial Intelligence (AI) (new)	By popular demand, we are offering a policy sample regarding the use of Artificial Intelligence in the school setting. We know this is a complicated area for boards and administrators to traverse and that district	Review and adopt if reflective of district positions regarding AI use

	<p>leadership may have mixed feelings about how to approach this topic. In the interim, your KASB legal/policy services staff members offer this language for your consideration. (<i>We want to credit Derby U.S.D. 260 staff members with sharing some of their language to get us started on this one.</i>)</p>	
IKB Controversial Issues (revised)	<p>This fall, we noticed an uptick in district personnel matters springing from personal commentary by certified staff members in the classroom setting. This revision is meant to reinforce the expectation that, while it can be acceptable to cease the opportunity for teachable moments through student engagement on controversial issues, it is not appropriate for teachers to use those moments to express their personal viewpoints in such a way that would be violative of board policy or state law on political activity.</p>	Review and adopt if preferred
IKCA Human Sexuality Education (revised) (Title change)	<p>Edits to this policy focused on removal of references to AIDS and removal of the language regarding public notice of the availability of your human sexuality and AIDS curriculum goals and objectives.</p>	Review and adopt if preferred
IKCA Human Sexuality Education – FORM (revised) (Title change)	<p>We removed references to AIDS throughout.</p>	Feel free to use this opt-out form. Board adoption is not required.
IKD Religion in Curricular or School Sponsored Activities (revised)	<p>As will be discussed in more detail in the entry for IKDA below, there was a recent U.S. Supreme Court case that reinforced the rights of parents to opt their children out of activities that are contrary to the student’s religious beliefs, and the edits to this policy are to ensure the language does not contradict edits to policy IKDA in alignment with that case.</p>	Review and adopt
IKDA Activity Participation Opt-Out Form (revised)	<p>Edits to this form reflect changes to policy IKDA as summarized below.</p>	Use of this form is allowed without board adoption.
IKDA Religious Objections to Activities (revised)	<p>In <i>Mahmoud v. Taylor</i>, 606 U.S. 522 (2025), parents of elementary school students sued a public school board alleging the board's refusal to provide notice when “LGBTQ+-inclusive” storybooks would be taught and provide an opportunity to opt out of such instruction infringed their First Amendment right to free exercise of their religion.</p> <p>Ultimately, the Supreme Court held:</p>	Review and adopt

- 1) the board's introduction of the storybooks, combined with its decision to withhold notice and not to allow opt outs, burdened parents' First Amendment free exercise rights by substantially interfering with religious development of their children;
- 2) parents could pursue pre-enforcement action even in absence of specific allegations describing how storybooks were actually being used in classrooms;
- 3) the availability of private school or educating students at home was no answer to their First Amendment objections;
- 4) the board's policy of not allowing students to opt out when "LGBTQ+-inclusive" storybooks would be taught was not necessary to serve compelling interest in having undisrupted school session conducive to learning;
- 5) the unconstitutional burden the board's policies placed on parents' First Amendment rights was an irreparable injury that supported preliminary injunction; and
- 6) it was both equitable and in the public interest to grant preliminary injunction requiring notice and opportunity to opt out of instruction on the storybooks, pending completion of parents' lawsuit.

Based on this case, we have made edits to our policy regarding religious objections to activities to help districts effectively navigate this shift in the legal landscape. Notice that the policy now provides that parents or persons acting as parents shall be notified in advance and given the opportunity to opt their child out of any activity addressing topics that are known to be or are reasonably ascertainable to be contrary to the religious beliefs of the parents, persons acting as parents, or students themselves.

JBCC Enrollment of Nonresident Students (revised)

The policy on nonresident student enrollment was updated to reflect law allowing the district in which the student will be attending to drive into the student's district of residence to pick the student up for transportation purposes after giving notice.

Review and adopt if preferred

JCAC Interrogation and Investigation (revised)

This policy was revised to provide clarity on when a district's staff members should notify parents when conducting investigations into violations of student code of conduct and/or law. It reinforces the principle of "in loco parentis", meaning that school staff members stand in the place of the parents when the student is in school, and ensures that school staff are doing what they need to do to protect student rights in

Review and adopt if preferred

	cases when criminal charges could result from student behaviors being investigated by law enforcement officers.	
JDDC Bullying Plan - FORM	As the bullying plan form that supports board policies JDDC, GAAE, and KGC as well as K.S.A. 72-6147 already addresses bullying based upon sex, we removed references to “gender identity and expression” and “sexual orientation”.	Review and adopt if preferred
JQI Adult Students (revised)	The policy on adult students was revised by clarifying that the administration will determine the placement of an adult student who wishes to attain a High School diploma or equivalent. Current law provides some flexibility regarding placement of students that are 19 and over and have not been continuously enrolled in school.	Review and adopt if preferred
KM Visitors to the School (revised)	<p>Language was added to this policy to allow school personnel to request to see the identification required by an off-duty law enforcement officer's law enforcement agency to verify the individual is a law enforcement officer.</p> <p>During the 2025 legislative session, House Bill 2052 was passed concerning possession of firearms. Language was added to the visitors to the school policy as a result, stating that off-duty law enforcement officers identifying themselves as such upon entry into a district building cannot be requested or required to provide or record personal information such as their email address, home phone number, or home address. Nor shall such officers be required to wear any item identifying themselves as a law enforcement officer or as being armed.</p> <p>This change had led to some concern by districts that individuals could compromise district security by masquerading as off-duty officers. Asking for their law enforcement credentials should allow some proof of identity in a way that does not violate present law.</p>	Review and adopt
TOTALS =	<p>Existing Policy Revisions – 12</p> <p>New Policy – 1</p> <p>Form Revisions - 3</p> <p>Existing Table of Contents – I, N</p>	

BCBK - Executive Session

(See BBBB, BE, CN, CNA, ECA, IDAE, II, JDD, and JRB)

The board shall conduct executive sessions only as provided in the Kansas Open Meetings Act (“KOMA”).

Any motion to recess for a closed or executive session shall include:

1. A statement describing the subjects to be discussed during the closed or executive meeting;
2. the justification for closing the meeting; and
3. the time and place at which the open meeting shall resume.

A subject of executive session is the matter or issue presented for discussion, and the motion must include a brief description of the subject(s) to be discussed in the executive session while still protecting important privacy interests.

Acceptable justifications for recessing into executive session include the following:

- The non-elected personnel exception under KOMA;
- The exception for matters which would be deemed privileged in the attorney-client relationship under KOMA;
- The exception for employer-employee negotiations under KOMA;
- The exception for data relating to financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorships under KOMA;
- The exception relating to actions adversely or favorably affecting a student under KOMA;
- The exception for preliminary discussion of the acquisition of real property under KOMA;
- The exception under KOMA for school security matters to ensure the security of the school, its buildings, and/or its systems is not jeopardized.

Discussion during the closed or executive session shall be limited to those subjects stated in the motion. No binding action shall be taken during closed or executive session. The complete motion to recess into closed or executive session shall be recorded in the minutes of the meeting and maintained as a part of the permanent records of the board.

If necessary, the closed or executive session may be extended with approval of another motion made after the board returns to open session.

Unless the recording of an executive session is required by law, such as when conducting a student disciplinary appeal hearing therein, any recording, livestreaming, or broadcasting of executive session, using any medium, is strictly prohibited, and the board or its administration shall press criminal charges against the offender for breach of privacy and any other applicable law.

Approved:

KASB Recommendation – 6/99; 6/00; 1/01; 4/07; 7/17; 6/24; 12/25

BG - Memberships

The board may maintain membership in the Kansas Association of School Boards ~~and, if a member of KASB, may join and participate in the activities of the National School Boards Associations.~~

Approved:

KASB Recommendation –1/01; 4/07; 6/22; 12/25

IHF - Graduation Requirements

(See JFCA)

The board may adopt graduation requirements exceeding the minimums set forth by state regulation. Unless otherwise provided herein, in order to qualify for graduation, ~~students must the board requires each candidate to~~ earn __ academic credits ~~of a type~~ meeting state and district requirements ~~beginning with the class of _____~~. This credit requirement shall apply beginning with those students who will enter the ninth grade in the school year following the effective date of the additional requirement.

Exceptions may be granted by the board to waive local graduation requirements that are in excess of the state minimum requirements for students on a ~~case-by-case~~case-by-case basis.

The board shall award a student a diploma if the student is at least 17 years old; is enrolled or resides in the district; was in custody of the Secretary of the Kansas Department of Corrections (KDOC), the Secretary for DCF, or a federally recognized Indian tribe in this state at any time on or after the student's 14th birthday; and has achieved at least the minimum high school graduation requirements adopted by the state board of education.

Other situations which may warrant waiver of graduation requirements in excess of the minimum requirements adopted by the state board include, but may not be limited to, the following circumstances:

- If such student is an adult learner whose four-year cohorts have graduated; or
- if such student is attending an alternative school or program and has experienced high mobility, teen pregnancy, long-term illness, or other hardship conditions.

Approved:

KASB Recommendation 9/97; 6/04; 4/07; 6/15; 12/25

IIBE – Use of Artificial Intelligence

(See CN, GAAB, GAAC, GAACA, IIBF, IIBG, JGEC, JGECA, and KN)

Artificial intelligence (AI) technologies can provide valuable opportunities to enhance instruction, improve operational efficiency, and support student learning. The use of such technologies shall be used responsibly, ethically, and in compliance with applicable law and district policy.

The responsible use of AI in the district’s educational and operational activities ensures transparency and accountability and protects the privacy and integrity of students and staff.

Definitions

Artificial Intelligence (AI): Any system or software capable of generating, analyzing, or interpreting content or data in a manner that simulates human reasoning, including but not limited to generative text, image, audio, or video applications.

Generative AI: AI tools that produce new content based on prompts, including but not limited to written, visual, auditory, or coded outputs.

Approved Use of AI

The superintendent or the superintendent’s designee shall establish and maintain a list of approved AI tools permitted to be used throughout the district. Approved AI tools shall comply with all applicable and relevant laws including, but not limited to, the Family Educational Rights and Privacy Act (FERPA), the Protection of Pupil Rights Amendment (PPRA), the Children's Online Privacy Protection Act (COPPA), the Children’s Internet Protection Act (CIPA), the Kansas Student Data Privacy Act, district policies, and the district’s cybersecurity standards and requirements. Approved classroom and administrative uses of AI shall be consistent with district instructional goals, operational needs, and policies, including those regarding acceptable use, bullying, and harassment. No approved AI application used shall collect, store, or transmit personally identifiable information without appropriate authorization and vendor safeguards.

While utilizing approved AI tools, staff and students shall comply with the following:

1. Demonstrate honesty, integrity, and responsibility in completing academic work, including only submitting and presenting work that represents the individual’s own learning and understanding.
2. Use AI only to the extent that it supports learning without undermining the authenticity of an individual’s efforts or the validity of the educational process.
3. Understand that AI technologies are only meant to supplement, not replace, human instruction, supervision, or judgment.

4. Use approved AI tools in a manner consistent with board policy, including Policy IIBF (Acceptable Use Guidelines), the Student Code of Conduct, and employee conduct requirements.
5. Properly cite or disclose the use of AI-generated content used in assignments, teaching materials, or official communications in accordance with this policy or risk disciplinary action or loss of credit for plagiarism.
6. Only use AI for idea generation, editing, or skill development when expressly permitted by the teacher or administration.

Prohibited Uses

No staff member or student shall use AI in violation of board policy or applicable law, including, but not limited to, the following:

1. Violate academic integrity by generating or submitting work without appropriate authorization or citation.
2. Use AI to generate or substantially complete assignments, essays, or assessments without explicit authorization.
3. Use AI to fabricate sources, falsify data, or impersonate another individual.
4. Submit AI-generated work as a student's own or fail to cite or disclose the use of AI or AI-generated work.
5. Produce, alter, or distribute synthetic or manipulated content that misrepresents or harms individuals, commonly referred to as deepfakes.
6. Produce, alter or distribute synthetic or manipulated content that violates school rules; individual rights, such as privacy, safety, reputation; or applicable law.
7. Access or disclose confidential or personally identifiable information in violation of law or district policy.
8. Circumvent district security systems or established procedures.
9. Use AI tools in violation of instructions or directives from teachers or administrators, board policy, or applicable law.

Violations of this policy shall be addressed in accordance with district disciplinary procedures and/or applicable law.

Training and Communication

The district shall provide ongoing professional learning for staff and guidance for students on the ethical, safe, and effective use of AI. Information about approved AI tools and acceptable practices shall be included in relevant staff and student handbooks.

Oversight and Review

The superintendent or the superintendent's designee shall review this policy, the AI tool list, and any related administrative procedures annually to ensure continued compliance with law and alignment with board goals.

Approved:

KASB Recommendation – 12/25

IKB - Controversial Issues

(See GAHB, GBU, IA, and IFBH, IKD, AND IKDA)

When a controversial subject arises in the classroom, teachers may use the opportunity to teach about the controversy but shall take care to ensure that curricular content delivery remains the focus of the conversation.

Teachers shall ensure that various positions concerning any controversial subject are presented and that students have the opportunity to freely discuss the topic. Teachers are discouraged from expressing personal viewpoints during these discussions which would violate any board policy or Kansas law, such as engaging in prohibited political acts using district time or property.

Approved:

KASB Recommendation – 6/04; 4/07; 12/25

Human Sexuality ~~and AIDS~~ Education

IKCA

Opt-Out Procedure and Form

Parents or guardians (or a student over eighteen years of age) who do not want the student involved in all or some portion of the district's Human Sexuality ~~and AIDS~~ education classes shall be provided a written copy of the goals and objectives for the student's appropriate Human Sexuality ~~and AIDS~~ class. Following review of the curriculum goals on file at the board of education office, the parent or guardian must complete the district opt-out form and state the portion(s) of the curriculum in which the student is not to be involved.

Opt-Out Form

Parents or guardians (or students eighteen years of age or older) may obtain the opt-out request form from the {clerk of the board/principal}, completing and signing the form and returning the form to the {superintendent/principal}. The signed form will be kept on file in the {clerk of the board's/principal's} office.

The building principal shall receive a copy of the signed form so the named student shall be excused from all or a portion of the Human Sexuality ~~and AIDS~~ classes. Arrangements shall also be made for class reassignment of the student during the opt-out period.

Annual Request Required

Opt-out requests shall be required annually and are valid only for the school year in which they are submitted.

Notice of Availability

~~Public notice of the availability of the Human Sexuality and AIDS curriculum goals and objectives shall be made by means of _____.~~ (Examples: newsletters, distribution at enrollment, etc.)

Approved:

KASB Recommendation – 6/04; 6/06; 4/07; 12/25

IKCA – HUMAN SEXUALITY ~~AND AIDS~~ EDUCATION

Human Sexuality ~~and Aids~~ Education

I, _____, parent/guardian of
_____, request that my child be removed from those portions of the Human
Sexuality/~~AIDS~~ instruction noted below:

I have had the opportunity to review the curriculum goals and objectives or have had the opportunity to have them explained to me by a school official.

Date

Signature of Parent/Guardian

IKD - Religion in Curricular or School Sponsored Activities

(See AEA, IF, IKDA and KN)

No religious belief or non-belief shall be promoted or disparaged by the district or its employees. Students and staff should be tolerant of each other's religious views. Students and staff members may be excused from participating in practices contrary to their religious beliefs, and staff members are responsible for ensuring proper notice and opportunity for opt-out is given in accordance with board policy IKDA, as applicable unless there are clear educational issues of overriding concern which prevent it.

Teaching About Religion

Teachers may teach about religion, religious literature and history but are prohibited from promoting, expounding upon, criticizing or ridiculing a religion. Religious texts may be used to teach about religion, but the use of religious texts is prohibited if used to promote a particular religious doctrine.

Religion in the Curriculum and School Activities

In compliance with this policy, religious themes may be presented in the curriculum and as part of school activities. Music, art, literature and drama having a religious theme or basis are permitted as part of the curriculum or as part of a school activity if they are presented in a balanced and objective manner and are a traditional part of the cultural and religious tradition of a particular holiday or field of study. The emphasis on religious themes in the arts, literature, and history should be only as extensive as necessary for a balanced and thorough study of these areas. These studies should never foster any particular religious tenets or demean any religious beliefs or non-beliefs.

Religious Symbols in the Classroom

Temporary display of religious symbols is permitted as part of the curriculum. The temporary use of religious symbols such as a cross, menorah, crescent, Star of David, creche, symbols of **native** **Native** American religions or other symbols that are a part of a religious holiday are permitted as a teaching aid if they are displayed as an example of a holiday's cultural and religious heritage.

Religious Holidays

Holidays which have a religious and a secular basis may be observed. School vacations shall have secular designations, e.g., Winter Vacation, Spring Break.

Graduation and Other Ceremonies

School ceremonies shall be secular in nature. While recognizing the significance of tradition, the board requires that graduation exercises and dedication ceremonies be secular in nature.

Approved:

KASB Recommendation – 6/04; 4/07; 12/25

IKDA - RELIGIOUS OBJECTIONS TO ACTIVITIES

Sample Only: Retype, remove from policy book and ~~maintain in the school office file with the clerk.~~

Activity Participation Opt-Out Form

I, _____ (parent/guardian) request that my child, _____, be excused from participating in certain activities for religious reasons.

From what activity do you wish your child to be excused?

Identify where in the curriculum the activity exists. (Please identify the grade level, class, building.)

For what reason do you wish your child to be excused. (Please state the particular religious objection to this activity, including the religious teaching you believe this activity violates.)

I understand that I am requesting the school to excuse my child from certain activities and that my request is subject to review and determination by the school. I further understand that if my request is granted, ~~the school may provide an appropriate alternative assignment or academic activity aligned with the same learning goals without penalty to the student my child may still be required to view the activity, discuss the activity or may otherwise be exposed to the subject matter of the activity.~~

Parent/Guardian Signature

Administrator Signature

Date Received _____

IKDA - Religious Objections to Activities

(See IF and IKD)

The board recognizes parents have the fundamental right to direct the religious upbringing of their children. Furthermore, Kansas law supports the ability of a parent or person acting as a parent to request their child not be required to participate in a school activity which is contrary to the religious teachings of their child. To assist district staff in consistently accommodating these rights, the board adopts the following policy.

For the purposes of this policy, terms shall have the following meanings.

“Activity” shall be deemed to include, but may not be limited to, any academic assignment, curricular lecture, presentation or planned classroom discussion; classroom project; subject-specific instruction; direct exposure to assigned reading material (whether read to or by the class or assigned to the student for independent consumption); or assembly. This term shall not be interpreted to apply to an entire course of study, except when a course of study is an elective course not required for graduation and alternative courses are available for the student’s enrollment and participation at the time of objection.

Parents or persons acting as parents shall be notified in advance and given the opportunity to opt their child out of any activity addressing topics that are known to be or are reasonably ascertainable to be contrary to the religious beliefs of the parents, persons acting as parents, or students themselves.

A parent or guardian-person acting as a parent (or a student eighteen years of age or older) may request that the student be excused from participating in activities for religious reasons. The parent, guardianperson acting as a parent, or adult student must complete the district opt-out form for religious objections, stating the specific activity, the portion of the curriculum in which the activity exists, and the reasons for the request. The request may be granted, or denied, or partially granted and partially denied.

~~This policy shall not be interpreted to allow parents to prevent the dissemination of information which parents find religiously objectionable. Rather, this policy only extends to actual participation by their child in an activity, the performance of which is contrary to the child's religious teachings.~~

A parent or guardian-person acting as a parent seeking to ~~remove~~opt-out their child from activities contrary to the child's religious teachings must complete the district's Activity Participation Opt-Out Form regarding religious objections which is available in the ~~board-school~~ office. Parents and persons acting as parents desiring to ~~opt-out~~ their children ~~from~~out of activities due to religious reasons must return the completed and signed form to the principal. The form must be submitted within a reasonable amount of time prior to the scheduled activity in order to allow time for the principal to consider the request. The completed form shall be kept on file ~~in the school office~~with the clerk, and the ~~principalsuperintendent~~ shall receive a copy.

The principal shall review the request and determine whether the request should be granted or denied. The principal shall notify the parents or persons acting as parents of the decision within a reasonable amount of time after the request is submitted. If the parents are dissatisfied with the principal's decision, they may appeal in writing to the superintendent.

If the opt-out request is granted, ~~students who opt out of activities for religious reasons may still be required to view the activity, to learn the subject matter of the activity, or to discuss the activity. The student the school may provide an appropriate alternative assignment or academic activity aligned with the same learning goals without penalty to the student be reassigned during the activity or given alternative class assignments.~~

Opt-out requests must be submitted annually and are valid only for the school year in which they are submitted.

Nothing in this policy shall be interpreted to allow a parent, person acting as a parent, or adult student to opt a student out of entire courses which have been deemed required graduation requirements by the board or by the state of Kansas, except as otherwise provided by law. Parents and persons acting as parents of middle or high school students are encouraged to assist students in monitoring available course offerings and their descriptions near enrollment periods in order to make appropriate course selections in line with state required graduation requirements while still accommodating the child's sincerely held religious beliefs.

Approved:

KASB Recommendation – 6/04; 4/07; 12/25

JBCC - Enrollment of Nonresident Students

(See JBC, JBCA, JBCB, and JQKA)

Kansas law requires the board to allow nonresident students to enroll in and attend the schools of the district if the board's capacity determination finds there are open seats for such students. In order to determine the district's capacity to accept nonresident students at each grade level in each district school, the board has adopted this policy.

Details concerning the nonresident enrollment and continued enrollment processes for nonresident students may be found in this policy, while general processes on enrollment documentation, assignment to buildings and classes, etc., may be found in board policy JBC.

This policy does not apply to any virtual school, as defined by Kansas law, or to any school located on a military installation.

Any child who is experiencing homelessness shall be permitted to enroll in and attend the school district of origin or the school district of residence without application and acceptance through this policy.

Definitions

For the purposes of this policy, the following definitions apply.

"Homeless child" means a child who lacks a fixed, regular and adequate nighttime residence and whose primary nighttime residence is:

- A. A supervised publicly or privately operated shelter designed to provide temporary living accommodations, including welfare hotels, congregate shelters and transitional housing for the mentally ill;
- B. an institution that provides a temporary residence for individuals intended to be institutionalized; or
- C. a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for humans.

"Nonresident student" means a child of school age, pursuant to Kansas law, who resides in Kansas and is enrolled and in attendance at or seeking to enroll and attend a school located in a district where such student is not a resident.

"Parent" means and includes natural parents, adoptive parents, stepparents, and foster parents.

"Person acting as parent" means:

- A. A guardian or conservator; or
- B. a person, other than a parent, who:
 - i. Is liable by law to maintain, care for or support the child;

- ii. has actual care and control of the child and is contributing the major portion of the cost of support of the child;
- iii. has actual care and control of the child with the written consent of a person who has legal custody of the child; or
- iv. has been granted custody of the child by a court of competent jurisdiction.

"Receiving school district" means a school district of nonresidence of a student who attends school in such school district.

"Sibling" means a brother or sister of the whole or half blood, adoptive brother or sister, a stepbrother or stepsister or a foster brother or foster sister.

Determining Capacity for Nonresident Enrollment

The superintendent or designee has the responsibility for studying capacity in each school of the school district and at each grade level within each school and for making recommendations to the board regarding the district's capacity to accept nonresident students. To make recommendations to the board to assist with determining capacity, the superintendent or the superintendent's designee(s) shall do the following.

The superintendent or designee shall develop recommendations on capacity and classroom student-to-teacher ratios in each grade level in each school serving kindergarten students and students in grades one through eight. Such recommendations may be based on, but not be limited to, the following factors:

- Present classroom student-teacher ratios in each grade level in each school;
- projected enrollment shifts based on the resident student population, which may include a percentage adjustment for anticipated growth or decline based on documented enrollment trends; and
- maximum capacity of the classroom and associated learning, activity, and common area spaces.

The superintendent or designee shall develop recommendations on capacity and student-to-teacher ratios for each school building or program serving students in grades nine through twelve. Such recommendations may be based on, but not be limited to, the following factors:

- Present building or program student-teacher ratios;
- projected enrollment shifts based on the resident student population, which may include a percentage adjustment for anticipated growth or decline based on documented enrollment trends;

- anticipated demand for particular courses or programming; and
- maximum capacity of the classroom and associated learning, activity, and common area spaces.

On or before May 1st of each year, the superintendent shall present the recommendations concerning capacity and student-to-teacher ratios to the board for adoption or modification, and the board shall determine, for each grade level in each school building of the school district for the next succeeding school year, the following:

- Capacity based on the study conducted by the superintendent or the superintendent's designee;
- the number of students expected to attend school in the school district; and
- the number of open seats available to nonresidents at each grade, building, or program level.

On or before June 1st of each year, the district shall publish the number of open seats available to nonresident students in each grade level for each school building of the district for the next succeeding school year on the school district's website.

From January 1st through June 15th, district administration shall accept applications from nonresident students seeking to enroll in and attend the district in the next school year.

If the number of applications for a grade level in a school building is less than the number of available seats for that grade level in the school building, the nonresident students shall be accepted for enrollment and attendance at the school district, unless the nonresident student is deemed not in good standing.

If the number of applications for a grade level in a school building is greater than the number of available seats for the grade level in the school building, district administration shall randomly select nonresident students deemed in good standing using a confidential lottery process. This process shall be completed on or before July 15th of each year.

The district shall provide to the parent or person acting as a parent of a nonresident student who was not accepted for or denied enrollment at such school district the reason for the nonacceptance or denial and an explanation of the nonresident student selection process on or before July 30th of each year.

Priority in Filling Open Seats

Regardless of capacity determinations, the following categories of students shall be allowed to enroll as if resident students if they are deemed to be in good standing by district administration:

- any child who is in the custody of the Department for Children and Families and who is living in the home of a nonresident student who transfers to the district; or

- any nonresident student who has a parent or person acting as parent employed by the district, while the parent or person acting as a parent remains employed by the district.

Subject to having capacity to enroll nonresident students, the district shall give priority in enrollment to the following nonresident students deemed in good standing to enroll. These students shall receive open seats without necessity of being selected through any open-seat lottery:

- Any sibling of a nonresident student who is enrolled in and attending school in the district or who is accepted to enroll in and attend school in the district, with priority given when the nonresident student is first accepted and, if necessary, at any other time the district considers transfer applications; and
- any nonresident student who is a military student as defined in K.S.A. 72-5139, with priority given when the student is first accepted and, if necessary, at any other time the district considers transfer applications.

If one of these exceptions no longer applies to the student, the student’s enrollment status would be subject to review based upon the considerations for determining good standing in this policy.

Prohibitions Regarding Open Enrollment Provisions of this Policy

The district shall not:

- Charge tuition or fees to any nonresident student who transfers to the district pursuant to this policy, except fees that are otherwise charged to every student enrolled in and attending school in the district; or
- accept or deny a nonresident student transfer based on ethnicity; national origin; gender; income level; disabling condition; proficiency in the English language; or measure of achievement, aptitude, or athletic ability.

Except for a child in the custody of the Department for Children and Families or a child who is experiencing homelessness, a nonresident student shall not transfer more than once per school year to one or more receiving school districts pursuant to the provisions of this policy or authorizing Kansas law.

Transportation of Students

Neither a resident school district nor a receiving school district shall be required to provide transportation to nonresident students unless otherwise required by applicable law. If space is available on district transportation vehicles, the district may assign nonresident students an in-district bus stop to and from which transportation may be provided by the district for nonresident students. The receiving district may provide transportation from the student’s residence by notifying the sending district of the receiving district’s intent to provide transportation. The district shall ensure that transportation for nonresident homeless students is provided comparably to that of housed students.

KSHSAA Eligibility

Nothing in this policy or state law shall exempt a nonresident student who transfers into the district from the requirements of the Kansas State High School Activities Association (“KSHSAA”) regarding eligibility to participate in KSHSAA activities.

Information Share with the Kansas State Department of Education

The superintendent shall annually submit, or have submitted, to the Kansas State Department of Education this policy, the number of nonresident student transfers approved and denied in each grade level, and whether the denials were based on capacity or in accordance with the policy’s terms.

Nonresident Student Continued Enrollment

A nonresident student who has been accepted for enrollment and attendance at a district school shall be permitted to continue enrollment and attendance in the district until such student graduates from high school, reaches the age of 21 (if the student is a student with an exceptionality, not solely eligible for gifted services under an individualized education program), or receives a G.E.D., unless such student is no longer deemed by district administration to be in good standing.

Except as otherwise specified herein, nonresident students who were enrolled in and attending the district during school year 2023-2024, who were attending the district as a resident student in 2023-2024 but have since moved out of the district, or who have been accepted for enrollment by the school district on or after June 1, 2024, will be allowed to continue enrollment in the district as specified above. The district will not require parents of such students or adult or emancipated students to resubmit a new application each school year.

Determining Good Standing

Regardless of capacity to accept nonresident students at a nonresident student’s grade level or in the student’s designated school or program, an individual student may be denied enrollment or continued enrollment for not being in good standing. Nonresident student applicants for enrollment and nonresident students already enrolled in and attending school in the district shall be evaluated by district administration to determine standing for enrollment or continued enrollment.

Students may be denied enrollment or continued enrollment for the next school year based on the results of these evaluations. However, if the student has a disability, the student’s ability to meet these expectations shall be considered prior to denying continued enrollment in the district. Similarly, administration shall consider the adverse impact of homelessness on a student's attendance and any resulting suspensions or expulsions before making a determination on the enrollment or continued enrollment of a student who is homeless. As part of this reflection, administration shall consider the

obstacles a homeless student faces to arrive at school on time or each day due to housing instability, lack of transportation, or lack of other basic resources that can hinder consistent attendance.

A student meeting one or more of the following criteria shall automatically be deemed not in good standing and may be denied enrollment or continued enrollment based solely thereon.

- The nonresident student failed to maintain a 90% attendance rate in the last school year, excluding excused absences under board policy JBD and/or any relevant student handbook language;
- the nonresident student or the student's parent or person acting as a parent provided false or fraudulent information in the application process;
- the nonresident student is not a Kansas resident;
- the student is currently under a period of suspension or expulsion from any Kansas school district, and such suspension or expulsion will not expire until after the next school year has begun.
- the student has had three or more out-of-school suspensions in the current school year, excluding suspensions determined to be a manifestation of the student's disability or a failure on the part of school staff to implement an individualized education program, Section 504 plan, or behavior intervention plan; or
- the student has been given a long-term suspension or expulsion by a school district in the current school year.

Parents shall be informed of any administrative decision not to enroll or to discontinue enrollment of a nonresident student.

If district administration denies the enrollment application of a nonresident student due to the school district deeming the nonresident student as not in good standing, the parent or person acting as a parent of such student may appeal the decision to the board. A current nonresident student who is determined not to be in good standing shall not be entitled to the appeal process outlined herein.

Any student who has been denied enrollment or continued enrollment due to being deemed not in good standing may reapply for nonresident enrollment in subsequent school years.

Appeal Process

If a nonresident student's application for enrollment is denied because the student is determined not to be in good standing, the parent or person acting as a parent may appeal the administrative decision to the board.

If a parent or person acting as a parent wishes to appeal this decision, a written request for an appeal must be submitted to the clerk of the board within 10 days of receiving notice the student's application has been denied for lack of good standing. Such request shall include the individual's reasons for disagreeing with the administration's decision.

The board shall consider any appeal of these decisions and any supplemental documentation provided therewith at the next regularly scheduled board meeting following receipt of the request for appeal, and the board's designee shall notify the requestor of the result of the appeal in writing within 10 days of the board's decision thereon.

Enrollment of Out-of-State Students

If capacity for nonresident student enrollment remains after the aforementioned application, enrollment, and the disenrollment process has concluded, district administration may consider applications for enrollment submitted by students who are not Kansas residents. However, priority in enrollment shall be given to Kansas residents.

If a student who is an out-of-state resident is in good standing and has a parent or a person acting as a parent who is employed by the district, district administration may allow the student to enroll in and attend school in the district as if they were a resident of the district.

Approved:

KASB Recommendation – 6/23; 10/23; 5/24; 12/25

JCAC - Interrogation and Investigations

(See EBC, GAAD, JCABB, JCEC and JHCAA)

Building administrators, ~~school security officers,~~ and/or others designated by the superintendent may conduct investigations and question students about violation of school rules, ~~or~~ the student conduct code, ~~and/or the law.~~ Unless otherwise provided herein, such investigators shall not be required to contact the student's parent, guardian, or representative prior to questioning. If administration and may requests law enforcement, including a school resource officer(s), and/or school security officer(s), or campus police officer, for assistance in conducting interviews during the investigation(s), administration shall contact a parent, guardian, or representative of the student prior to any questioning.

If there is reason to believe a violation of a criminal law has been committed, the building administrator, ~~or~~ the superintendent's designee, ~~and/or school security officer with authorization of the superintendent or the superintendent's designee~~ shall notify the appropriate law enforcement agency of criminal conduct as provided in law, the district's juvenile justice memorandum of understanding, and/or board policy and may request further investigation of the alleged violation.

When a school resource officer, school security officer, or campus police officer initiates an investigation of a potential violation of criminal law by a student on the officer's own initiative and not at the behest request of a building administrator or the designee of the superintendent's designee, such officer will notify the building administrator and will ~~make a reasonable attempt to~~ contact the student's parent, guardian, or representative prior to initiating questioning.

Coordination with Law Enforcement

School administrators or the superintendent's designee ~~and/or school security officers~~ shall meet at least annually as needed with relevant stakeholders, including law enforcement agencies, the courts, and the district and county attorneys, local law enforcement officials to discuss the district's juvenile justice memorandum of understanding ~~topolicies and rules regarding~~ establish clear guidelines for how and when school-based behaviors are referred to law enforcement or the juvenile justice system ~~law enforcement contacts with the district and reporting of potential criminal acts at school or school activities.~~

Notification of Investigations Conducted by Law Enforcement Officers

~~When law enforcement officers initiate an investigation involving questioning of a student on a topic unrelated to a report of child abuse or neglect or to the identity of the student during school hours, the building administrator shall make a reasonable attempt to contact a parent, guardian, or representative of the student(s) prior to such questioning. Notification or attempted notification of a parent, guardian, or representative shall be documented by the administrator involved. If a student's parent, guardian, or~~

~~representative is not present during such questioning of a student, the principal may be present unless otherwise specified in law or board policy.~~

Child Abuse and Identity Investigations Conducted by Law Enforcement Officers

The administration shall cooperate with law enforcement officers who are conducting investigations of suspected child abuse or neglect or concerning the student's identity. For any investigations concerning known or suspected child abuse or neglect, school staff shall follow the procedures outlined in board policy GAAD instead of the requirements of this policy.

Law Enforcement Initiated Investigations at School

In cases not involving the investigation of known or suspected child abuse or neglect or involving the student's identity, law enforcement officers shall not be permitted to initiate and conduct investigations involving the questioning of students during school hours unless the student's parent or guardian has given the school permission to allow the questioning, a valid warrant has been presented to the building administrator for such purpose, or in demonstrated emergency situations. Contact with the parent, guardian, or representative shall be documented by the administrator involved. If a student's parent, guardian, or representative gives permission for the interview but is not present during the questioning of the student, the principal may be present unless otherwise specified in law or board policy. If a demonstrated emergency is found, the building administrator shall require identification of law enforcement officials and reasons for the interrogation or investigation of a student. If the building administrator is not satisfied with either the identification or the reason, the request shall not be granted. The building administrator shall attempt to notify the superintendent and the officer's superiors of the reasons for the refusal.

Taking Students Into Custody

Students shall not be voluntarily released by school officials to law enforcement authorities unless the student has been placed under arrest or taken into custody by law enforcement, ~~school resource officers, campus police officers;~~ or Department for Children and Families ("DCF") authorities pursuant to a child abuse investigation. Except as otherwise specified in this policy or as specified in a court order or arrest warrant, a reasonable effort shall be made to notify the student's parent, guardian, or representative when students are removed from school for any reason. Such notification efforts shall be documented. Parents shall not be notified by school officials when their child is taken into custody by DCF, ~~school resource officers, campus police officers, and/~~ or law enforcement as a result of allegations of abuse or neglect and there is reason to believe sharing the information may lead to harm of the child or others. ~~Except as provided above and/or as specified in a court order or arrest warrant, if a student is taken into custody by a law enforcement officer, school resource officer, or campus police officer, building~~

~~administrators shall make a good-faith effort to contact the student's parent or guardian. Notification efforts shall be documented.~~

When a student has been taken into custody or arrested on school premises without prior notification to the building administrator, the school staff present shall ask the law enforcement officer to notify the building administrator of the circumstances as quickly as possible and shall themselves contact the building administrator with any information they have regarding the child being taken into custody. ~~School resource officers and campus police officers are expected to contact the building administrator as soon as practicable after taking a student into custody.~~

Disturbance of School Environment

Law enforcement officers, ~~school resource officers, school security officers, or campus police officers~~ may be requested to assist in controlling disturbances at school and, if necessary, to take students or other persons into custody.

Definition

For the purposes of this policy, ~~“school security officer” and “campus police officer” are defined as outlined in Kansas statute. is a school security officer employed by and designated by the board to aid and supplement law enforcement agencies of the state, city, and/or county in which the school district is located.~~

For the purposes of this policy, students will not be deemed to be “taken into custody” when they are being questioned by a school resource officer, school security officer, and/or campus police officer about a violation of state law, county resolutions, city ordinances, board policy or regulation, and/or school rules on property owned, occupied, or operated by the school district or at the site of a function sponsored by the school district.

Approved:

KASB Recommendation—7/96; 6/04; 4/07; 6/07; 10/12; 1/13; 6/18; 12/18; 6/22/ 12/25

JDDC - BULLYING

USD ___ Bullying Plan (Also see Policies GA AE and JDDC)

Bullying means: Any intentional gesture or any intentional written, verbal, electronic, or physical act or threat either by any student, staff member, or parent towards a student or by any student, staff member or parent towards a staff member that is sufficiently severe, persistent, or pervasive that it creates an intimidating, threatening, or abusive educational environment that a reasonable person, under the circumstances, knows or should know will have the effect of:

- Harming a student or staff member, whether physically or mentally;
- Damaging a student's or staff member's property;
- Placing a student or staff member in reasonable fear of harm; or
- Placing a student or staff member in reasonable fear of damage to the student's or staff member's property.

Bullying also includes cyberbullying. "Cyberbullying" means bullying by use of any electronic communication device through means including, but not limited to, e-mail, instant messaging, text messages, blogs, mobile phones, pagers, online games, and websites.

Additionally, bullying means any form of intimidation or harassment prohibited by the board of education of the school district in policies concerning bullying adopted pursuant to K.S.A. 72-6147 or subsection (e) of K.S.A. 72-1138, and amendments thereto. USD ___ will not tolerate these actions by students, staff, or parents.

For the purposes of this plan and its authorizing policies, "parent" includes a biological, adoptive, or step-parent; guardian; custodian; or other person with authority to act on behalf of a student.

Similarly, a "staff member" means any person employed by the district.

Any act of bullying by either an individual student or group of students towards a student or staff member of the district is prohibited on or while utilizing school property, in a school vehicle, or at school-sponsored activities, programs, and events. This policy applies to students who directly engage in an act of bullying, to students who, by their behavior, support another student's act of bullying, and to all staff members and parents who engage in similar behaviors.

Training concerning identifying, reporting, investigating, and preventing bullying behaviors as outlined in district policies and this plan shall be provided to students and staff members using resources available for such purpose and shall be provided through school assemblies, staff development, or other appropriate forums at least {annually/biannually}.

USD ___ focuses on bullying prevention by:

1. Developing a bullying prevention program based on the KSDE Bullying Prevention Resource Toolkit including addressing bullying, building adult capacity to change climate and culture, curriculum and instructional resources, and measuring social-emotional learning;
2. Using the ~~Kansas State Department of Education~~ KSDE's Social - Emotional and Character Development Standards to address school bullying and student mental health;

3. Implementing a social-emotional learning curriculum that includes an anti-bullying family engagement component;
4. Providing students and families with information and resources annually on bullying, cyberbullying, digital citizenship and how to make smart choices on-line;
5. Providing students and families with the district's student behavior expectations relating to bullying and explanations for incidences that do not meet the legal definition of bullying;
6. Tracking incidences of bullying including physical, cyber, verbal, and relational bullying and reporting this information to the Kansas State Board of Education;
7. Collecting data on bullying incidences from social emotional data sources and annually reviewing this information with the board of education;
8. Developing ~~cultural awareness~~ and understanding that certain demographic groups are disproportionately bullied at a higher rate than peers based upon sex, disability, socio-economic status, religious beliefs, ~~gender identity and expression, sexual orientation~~, and race/ethnicity (including migrant populations);
9. Requiring all school employees to complete the following bullying prevention, identification, reporting and training module (describe district's annual training program).

The board or the district administration on behalf of the board may seek student, staff, parent, and/or community input on the adoption, revision, and/or implementation of the board's bullying policies or plan as directed or approved by the board.

No teacher, administrator, or school district employee shall engage in, permit, or tolerate bullying.

Retaliation against a victim, good faith reporter, or a witness to bullying is prohibited. A student or staff member who engages in an act of bullying, reprisal, retaliation, or false reporting of bullying, shall be subject to discipline in accordance with school district policy and procedures. The school administration and/or board may consider the following factors when determining an appropriate disciplinary action for such prohibited conduct: the ages of the parties involved; the developmental and maturity levels, special education needs of the parties involved, and the nature, frequency, and severity of the behavior.

Discipline guidelines for student bullying may be found in student and employee handbooks. Offenses over time or single offenses which are severe in nature may result in discipline up to and including suspension and/or expulsion or termination from employment. Parents participating in prohibited bullying conduct aimed at district students and/or staff members may jeopardize their access to district facilities; district property; school sponsored activities, programs, and events; and/or district students and/or staff members through the district's communication systems. As appropriate, reports to local law enforcement will be filed to report criminal bullying behaviors. (See Policies EBC, GAAC, GAACA, JGEC, JGECA and KN)

Approved:

KASB Recommendation – 6/18; 6/21; [12/25](#)

– Sample Form –

Retype to suit local needs, remove from policy book and file with the clerk and principals. Form could also be included in staff or student handbooks.

Report to Local Law Enforcement

USD ____

Pursuant to Kansas law, the administrator or other school employee whose signature appears below is reporting the following crimes.

Briefly describe each incident and the person/s involved in a misdemeanor or felony behavior at school, on school property, or at a school activity.

Date	School/Location	Student/s or Person/s Involved	Brief Description of bullying incident/s.
1.			
2.			

School Districts are required by Federal Law and K.S.A. 72-6311 to protect the privacy rights of students under the age of 18.

Signed: _____
Administrator or other school employee

c/superintendent, USD ____; c/student's file/employee's file as allowed by applicable negotiated language

JQI - Adult Students

Adult students who have not graduated from high school are encouraged to complete the credits required to attain a high school diploma or equivalent attend high school classes. Placement will be determined by the administration in accordance with applicable law.

Approved:

KASB Recommendation—7/96; 4/07; 12/25

KM - Visitors to the School

The board encourages patrons and parents to visit district facilities. Patron visits shall be scheduled with the teacher and the building principal.

Notices shall be posted in school buildings to require visitors to check in at the office before proceeding to contact any other person in the building or on the grounds.

Any person who visits a building and/or grounds of the district will be under the jurisdiction of the building principal who shall be responsible for developing rules and regulations governing the presence of visitors in the buildings.

In accordance with Kansas law, off-duty law enforcement officers identifying themselves as such upon entry into a district building cannot be requested or required to provide or record personal information such as their email address, home phone number, or home address. Nor shall such officers be required to wear any item identifying them as a law enforcement officer or as being armed. School personnel may request to see the identification required by such officer's law enforcement agency to verify the individual is a law enforcement officer.

The principal has authority to request assistance from law enforcement if any visitor to the district's buildings or grounds refuses to leave or creates a disturbance. Violation of this rule may lead to removal from the building or grounds and denial of further access to the building or grounds. Violators of this board policy may be subject to the state trespass law.

Approved:

KASB Recommendation – 3/00; 4/07; 6/25; 12/25

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