UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2023

MAPES & MILLER LLP
Certified Public Accountants
Quinter, Kansas

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2023

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Mapes & Miller LLP
Certified Public Accountants & Business Advisors

230 MAIN, PO BOX 412, QUINTER, KS 67752
PHONE: 785-754-2111 EMAIL: dtilton@mmcpas.net

JOHN D MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA
BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 208
WaKeeney, Kansas 67672

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. 208, WaKeeney, Kansas, as of and for the year ended June 30, 2023, 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 Unified School District No. 208 as of June 30, 2023, or changes in the 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 Unified School District No. 208 as of June 30, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 208, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 208 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 208'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 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 Unified School District No. 208's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District No. 208'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 disbursements-agency funds, and schedule of regulatory basis receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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.

Mapes & Miller LLP
Certified Public Accountants
Quinter, Kansas

October 3, 2023

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ 0	0	3,559,680	3,559,680	0	253,200	253,200
Supplemental General Fund	119,086	0	1,192,685	1,181,955	129,816	34,700	164,516
Special Purpose Funds:							
At-Risk Fund (K-12)	155,889	0	405,585	409,651	151,823	6	151,829
Capital Outlay Fund	881,627	0	508,792	429,890	960,529	73,287	1,033,816
Driver Training Fund	1,072	0	2,800	2,386	1,486	0	1,486
Food Service Fund	119,367	0	246,023	288,053	77,337	0	77,337
Professional Development Fund	0	0	4,147	2,250	1,897		1,897
Recreation Commission Fund	61,212	0	148,668	158,240	51,640	0	51,640
Recreation Commission Employee Benefits Fund	2,053	0	36,660	36,000	2,713	0	2,713
Special Education Fund	337,243	0	836,077	831,493	341,827	0	341,827
Career and Postsecondary Education Fund	71,733	0	134,458	131,122	75,069	19,739	94,808
KPERS Special Retirement Contribution Fund	0	0	417,423	417,423	0	0	0
Gifts and Grants Fund	40,070	0	41,161	41,769	39,462	0	39,462
Textbook and Student Material Revolving Fund	66,930	0	21,554	27,529	60,955	0	60,955
Contingency Reserve Fund	213,650	0	0	0	213,650	0	213,650
Federal Funds	(129,683)	12,351	370,175	220,308	32,535	8,259	40,794
District Activity Funds (Schedule 4)	38,754	0	120,904	126,633	33,025	0	33,025
Bond and Interest Funds:							
Bond and Interest Fund	491,298	0	188,260	251,725	427,833	0	427,833
Capital Project Funds:							
Bond Construction Fund	115,000	3,966	0	118,966	0	61,412	61,412
Total Reporting Entity (excluding Agency Funds)	$ 2,585,301	16,317	8,235,052	8,235,073	2,601,597	450,603	3,052,200

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

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2023

Composition of Cash:		
District		
Checking Account - Solutions North Bank	$	2,250
NOW Account - Solutions North Bank		98,733
Checking Accounts - Lyons Federal Bank		1,887,376
Money Market Account - Lyons Federal Bank		1,138,784
Total Cash		3,127,143
Agency Funds per Schedule 3		(74,943)
Total Reporting Entity (excluding Agency Funds)	$	3,052,200

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

1. Summary of Significant Accounting Policies

(a) Municipal Financial Reporting Entity

Unified School District No. 208, WaKeeney, Kansas, operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. This financial statement presents only Unified School District No. 208. The following related municipal entity is not included in Unified School District No. 208's reporting entity:

USD No. 208 Recreation Commission. Unified School District No. 208 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body and has only the powers granted by statute K.S.A. 12-1928. The Board of Education levies taxes on its behalf and appoints four of the five board members. The four board members that are selected by the Board of Education then appoint a fifth board member.

(b) Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the year ended June 30, 2023:

General Fund – the chief operating fund, used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific 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.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Agency Fund – used to report assets held by the municipal reporting entity in a purely custodial capacity.

(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for both the General Fund and At-Risk Fund (K-12) for the year ended June 30, 2023.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented, Schedules 2 as listed in the table of contents, 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, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund and Textbook and Student Material Revolving Fund.

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.

(e) 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 KMAAG regulatory basis accounting.

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, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods." All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $3,127,143 and the bank balance was $3,152,476. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $352,604 was covered by federal depository insurance and $2,799,872 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2023.

3. Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. Seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

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 $417,423 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $4,556,986. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 publiclyavailable on the website at www.kpers.org or can be obtained as described above.

4. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

5. Capital Projects

On May 12, 2020, the District adopted a resolution authorizing the sale of general obligation bonds, Series 2020 not to exceed $3,630,000 to pay the costs to construct, furnish, equip, repair, remodel and make additions to buildings and facilities. The general obligation bonds sold at a premium and the District received $3,974,412. As of June 30, 2023, $3,974,412 had been expended for the project.

6. Stewardship, Compliance and Accountability

(a) Expenditures in excess of budget

K.S.A 79-2935 requires the District to control expenditures so that no indebtedness is created in excess of budget limits. Total expenditures in the Bond and Interest Fund exceeded the adopted budget by $63,203.

(b) Funds disbursed as provided by law

K.S.A. 12-105a requires all claims against a municipality be presented in writing and approved by the governing body unless the claim meets one of the exemptions listed in K.S.A. 12-105b. K.S.A. 12-105b(e) allows a municipality to authorize an officer or employee to pay any claim, which may provide discount for early payment, or to avoid assessment of a penalty for late payment prior to approval by the governing body. Several claims were paid in between board meetings that do not appear to fall under the exemption under K.S.A. 12-105b(e).

7. Interfund Transfers

Interfund transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	At-Risk Fund (K-12)	$ 302,390	K.S.A. 72-5167
General Fund	Special Education Fund	570,720	K.S.A. 72-5167
General Fund	Career and Postsecondary Education Fund	124,184	K.S.A. 72-5167
Supplemental General Fund	At-Risk Fund (K-12)	103,195	K.S.A. 72-5143
Supplemental General Fund	Food Service Fund	5,679	K.S.A. 72-5143
Supplemental General Fund	Special Education Fund	219,649	K.S.A. 72-5143
Supplemental General Fund	Career and Postsecondary Education Fund	5,445	K.S.A. 72-5143

8. Other Long-Term Obligations from Operations

(a) Compensated Absences

Certified Staff

Certified full-time employees of the District receive nine days of sick leave per year, accumulative to fifty-nine days. At termination, the District pays an amount equal to $10,000 divided by the number of accumulated sick leave days of all teachers leaving the service of the District or $50, whichever is less, multiplied by the number of such days the teacher has accumulated.

Non-Certified Staff

Non-certified employees of the District employed for a work term of twelve months receive ten days of annual vacation for the first ten years of service and fifteen days after ten years with a maximum of thirty days per year. Vacation days in excess of thirty on June 30 will be paid at the employee's regular rate of pay in the regular July payroll. Vacation days are paid upon termination. As of June 30, 2023, the amount of vacation leave payable totals $19,732. A payable for vacation leave has not been recorded in the financial statement.

Depending on the number of months worked, non-certified employees earn nine to twelve days of sick leave per year, accumulative to fifty-four to seventy-two days. At termination, the District pays non-certified employees, who have worked a minimum of twelve months, 25% of accumulated sick leave at the employee's current rate of pay. As of June 30, 2023, the potential amount of sick leave payable was $17,611. A payable for sick leave has not been recorded in the financial statement.

(b) Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

(c) Other Post-Employment Benefits

An early retirement benefit is available to professional staff that 1) have reached eighty-five points and/or is eligible for retirement under the Kansas Public Employees Retirement System (KPERS), and 2) have completed a minimum of ten years of continuous and full-time service with the District at the time of their retirement. This benefit consists of thirty-six monthly payments made by the District directly to a 403b account set up in the retiree's name. The amount is equal to the single health insurance premium as negotiated for licensed teaching staff. Retirees have the option of purchasing health insurance for themselves and their spouse through the District's health insurance group. During the year ended June 30, 2023, five retirees participated in this plan, and the District paid $16,200 in contributions for the retirees. The estimated cost of future contributions to the retirees' accounts 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. There is no cost to the District under this program.

9. Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date the financial statement was available to be issued.

10. Long-term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2020	3.00%	2020	3,630,000	2040	$ 3,630,000	0	145,000	3,485,000	106,725
Finance Leases:									
2 - Sharp Copiers	0.00%	2023	23,400	2028	0	23,400	780	22,620	0
1 - Sharp Copier	0.00%	2023	12,720	2028	0	12,720	1,272	11,448	0
Total Finance Leases					0	36,120	2,052	34,068	0
Total Contractual Indebtedness					$ 3,630,000	36,120	147,052	3,519,068	106,725

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

	2024	2025	2026	2027	2028	2029-2033	2033-2038	2039-2043	Total
Principal:									
General Obligation Bonds	$ 150,000	155,000	160,000	165,000	165,000	915,000	1,060,000	715,000	3,485,000
Finance Leases	7,224	7,224	7,224	7,224	5,172	0	0	0	34,068
Total Principal	157,224	162,224	167,224	172,224	170,172	915,000	1,060,000	715,000	3,519,068
Interest:									
General Obligation Bonds	102,300	97,725	93,000	88,125	83,175	336,825	188,700	32,625	1,022,475
Finance Leases	0	0	0	0	0	0	0	0	0
Total Interest	102,300	97,725	93,000	88,125	83,175	336,825	188,700	32,625	1,022,475
Total Principal and Interest	$ 259,524	259,949	260,224	260,349	253,347	1,251,825	1,248,700	747,625	4,541,543

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 1

WaKeeney, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2023

Fund	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)	
General Funds							
General Fund	$ 3,625,293	(77,052)	11,439	3,559,680	3,559,680	0	
Supplemental General Fund	1,201,337	0	20,707	1,222,044	1,181,955	(40,089)	
Special Purpose Funds							
At-Risk Fund (K-12)	546,320	0	0	546,320	409,651	(136,669)	
Preschool Aged At-Risk Fund	24,230	0	0	24,230	0	(24,230)	
Capital Outlay Fund	856,000	0	0	856,000	429,890	(426,110)	
Driver Training Fund	4,310	0	0	4,310	2,386	(1,924)	
Food Service Fund	362,700	0	0	362,700	288,053	(74,647)	
Professional Development Fund	2,250	0	0	2,250	2,250	0	
Recreation Commission Fund	158,240	0	0	158,240	158,240	0	
Recreation Commission Employee Benefits Fund	36,000	0	0	36,000	36,000	0	
Special Education Fund	963,686	0	0	963,686	831,493	(132,193)	
Career and Postsecondary Education Fund	150,654	0	0	150,654	131,122	(19,532)	
KPERS Special Retirement Contribution Fund	439,259	0	0	439,259	417,423	(21,836)	
Gifts and Grants Fund	93,378	0	0	93,378	41,769	(51,609)	*
Federal Funds	85,367	0	0	85,367	220,308	134,941	**
Bond and Interest Funds							
Bond and Interest Fund	188,522	0	0	188,522	251,725	63,203	

* Exempt from budget law per K.S.A. 72-8210

** Exempt from budget law per K.S.A. 12-1663

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
General Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
General Fund			
Receipts:			
Mineral Tax	$ **20,709**	0	20,709
General State Aid	**3,113,812**	3,180,404	(66,592)
Special Education Aid	**413,720**	444,889	(31,169)
Reimbursements	**11,439**	0	11,439
Total Receipts	**3,559,680**	3,625,293	(65,613)
Expenditures:			
Instruction	**1,533,272**	1,617,400	(84,128)
Student Support Services	**87,177**	112,250	(25,073)
Instructional Support Staff	**131,481**	134,885	(3,404)
General Administration	**227,337**	208,275	19,062
School Administration	**307,253**	289,400	17,853
Central Services	**95,773**	89,600	6,173
Operations and Maintenance	**161,320**	51,150	110,170
Operations and Maintenance-Transportation	**7,508**	9,650	(2,142)
Vehicle Operating Services	**11,100**	0	11,100
Vehicle Services & Maintenance Services	**165**	0	165
Transfer to Preschool Aged At-Risk Fund	**0**	24,230	(24,230)
Transfer to At-Risk Fund (K-12)	**302,390**	348,427	(46,037)
Transfer to Food Service Fund	**0**	15,000	(15,000)
Transfer to Special Education Fund	**570,720**	568,688	2,032
Transfer to Career and Postsecondary Education Fund	**124,184**	114,264	9,920
Transfer to Contingency Reserve Fund	**0**	42,074	(42,074)
Adjustment to Comply with Legal Max	**0**	(77,052)	77,052
Legal General Fund Budget	**3,559,680**	3,548,241	11,439
Adjustment for Qualifying Budget Credits			
Reimbursements	**0**	11,439	(11,439)
Total Expenditures	**3,559,680**	3,559,680	0
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
General Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Supplemental General Fund				
Receipts:				
Ad Valorem Tax	$	**1,085,361**	995,713	89,648
Delinquent Tax		**10,537**	10,093	444
Motor Vehicle and 16/20M Vehicle Tax		**66,604**	68,004	(1,400)
Recreational Vehicle Tax		**2,311**	2,125	186
Commercial Vehicle Tax		**7,157**	6,229	928
Rental Excise Tax		**8**	0	8
Reimbursements		**20,707**	0	20,707
Total Receipts		**1,192,685**	1,082,164	110,521
Expenditures:				
Instruction		**427,772**	467,107	(39,335)
Student Support Services		**235**	250	(15)
Instructional Support Staff		**180**	180	0
General Administration		**6,601**	600	6,001
School Administration		**820**	1,000	(180)
Operations and Maintenance		**243,127**	227,500	15,627
Student Transportation Services-Supervision		**11,121**	27,200	(16,079)
Vehicle Operating Services		**151,202**	174,500	(23,298)
Vehicle Services & Maintenance Services		**5,123**	5,000	123
Other Student Transportation Services		**1,806**	2,000	(194)
Transfer to At-Risk Fund (K-12)		**103,195**	98,000	5,195
Transfer to Food Service Fund		**5,679**	3,000	2,679
Transfer to Special Education Fund		**219,649**	195,000	24,649
Transfer to Career and Postsecondary Education Fund		**5,445**	0	5,445
Legal Supplemental General Fund Budget		**1,181,955**	1,201,337	(19,382)
Adjustment for Qualifying Budget Credits				
Reimbursements		**0**	20,707	(20,707)
Total Expenditures		**1,181,955**	1,222,044	(40,089)
Receipts Over (Under) Expenditures		**10,730**		
Unencumbered Cash, Beginning		**119,086**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**129,816**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
At-Risk Fund (K-12)				
Receipts:				
Transfer from General Fund	$	**302,390**	348,427	46,037
Transfer from Supplemental General Fund		**103,195**	111,124	7,929
Total Receipts		**405,585**	459,551	(53,966)
Expenditures:				
Instruction		**339,426**	496,320	(156,894)
Student Support Services		**70,225**	50,000	20,225
Total Expenditures		**409,651**	546,320	(136,669)
Receipts Over (Under) Expenditures		**(4,066)**		
Unencumbered Cash, Beginning		**155,889**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**151,823**		
Preschool Aged At-Risk Fund				
Receipts:				
Transfer from General Fund	$	**0**	24,230	(24,230)
Expenditures:				
Instruction		**0**	24,230	(24,230)
Receipts Over (Under) Expenditures		**0**		
Unencumbered Cash, Beginning		**0**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**0**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
Capital Outlay Fund			
Receipts:			
Ad Valorem Tax	$ **447,831**	419,519	28,312
Delinquent Tax	**4,352**	4,187	165
Motor Vehicle and 16/20M Vehicle Tax	**26,787**	27,394	(607)
Recreational Vehicle Tax	**932**	856	76
Commercial Vehicle Tax	**2,939**	2,510	429
Interest on Idle Funds	**14,421**	0	14,421
Other Revenue from Local Source	**11,530**	0	11,530
Total Receipts	**508,792**	454,466	54,326
Expenditures:			
Instruction	**44,339**	100,000	(55,661)
Student Support Services	**3,383**	50,000	(46,617)
Instructional Support Staff	**6,028**	20,000	(13,972)
General Administration	**0**	70,000	(70,000)
School Administration	**2,800**	0	2,800
Operations and Maintenance	**53,644**	80,000	(26,356)
Transportation	**0**	150,000	(150,000)
Site Improvement	**79,895**	80,000	(105)
Building Improvements	**239,801**	306,000	(66,199)
Total Expenditures	**429,890**	856,000	(426,110)
Receipts Over (Under) Expenditures	**78,902**		
Unencumbered Cash, Beginning	**881,627**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **960,529**		
Driver Training Fund			
Receipts:			
State Aid	$ **2,800**	4,725	1,925
Expenditures			
Instruction	**2,386**	4,310	(1,924)
Receipts Over (Under) Expenditures	**414**		
Unencumbered Cash, Beginning	**1,072**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **1,486**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Food Service Fund				
Receipts:				
Student Sales	$	**85,296**	141,055	(55,759)
Food Program Sales (Non-Reimbursable)		**3,142**	16,145	(13,003)
Federal Aid		**149,572**	127,416	22,156
State Aid		**2,334**	2,296	38
Transfer from General Fund		**0**	15,000	(15,000)
Transfer from Supplemental General Fund		**5,679**	3,000	2,679
Total Receipts		**246,023**	304,912	(58,889)
Expenditures:				
Operations and Maintenance		**0**	40,000	(40,000)
Food Service Operation		**288,053**	322,700	(34,647)
Total Expenditures		**288,053**	362,700	(74,647)
Receipts Over (Under) Expenditures		**(42,030)**		
Unencumbered Cash, Beginning		**119,367**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**77,337**		
Professional Development Fund				
Receipts:				
State Aid	$	**4,147**	2,250	(1,897)
Expenditures				
Instructional Support Staff		**2,250**	2,250	0
Receipts Over (Under) Expenditures		**1,897**		
Unencumbered Cash, Beginning		**0**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**1,897**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Recreation Commission Fund				
Receipts:				
Ad Valorem Tax	$	**133,834**	125,426	8,408
Delinquent Tax		**1,944**	1,744	200
Motor Vehicle and 16/20M Vehicle Tax		**11,270**	11,530	(260)
Recreational Vehicle Tax		**392**	360	32
Commercial Vehicle Tax		**1,227**	1,057	170
Rental Excise Tax		**1**	0	1
Total Receipts		**148,668**	140,117	8,551
Expenditures:				
Community Service Operations		**158,240**	158,240	0
Receipts Over (Under) Expenditures		**(9,572)**		
Unencumbered Cash, Beginning		**61,212**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**51,640**		

Recreation Commission Employee Benefits Fund				
Receipts:				
Ad Valorem Tax	$	**35,143**	33,074	2,069
Delinquent Tax		**163**	201	(38)
Motor Vehicle and 16/20M Vehicle Tax		**1,176**	1,209	(33)
Recreational Vehicle Tax		**41**	38	3
Commercial Vehicle Tax		**137**	111	26
Total Receipts		**36,660**	34,633	2,027
Expenditures:				
Community Service Operations		**36,000**	36,000	0
Receipts Over (Under) Expenditures		**660**		
Unencumbered Cash, Beginning		**2,053**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**2,713**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Special Education Fund				
Receipts:				
Other Revenue from Local Source	$	**45,708**	6,000	39,708
Transfer from General Fund		**570,720**	568,688	2,032
Transfer from Supplemental General Fund		**219,649**	195,000	24,649
Total Receipts		**836,077**	769,688	66,389
Expenditures:				
Instruction		**817,827**	938,086	(120,259)
Instructional Support Staff		**13,666**	15,000	(1,334)
Operations and Maintenance		**0**	10,000	(10,000)
Student Transportation Services-Supervision		**0**	600	(600)
Total Expenditures		**831,493**	963,686	(132,193)
Receipts Over (Under) Expenditures		**4,584**		
Unencumbered Cash, Beginning		**337,243**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**341,827**		
Career and Postsecondary Education Fund				
Receipts:				
Federal Aid	$	**4,284**	0	4,284
Other Revenue From Local Source		**545**	0	545
Transfer from General Fund		**124,184**	114,264	9,920
Transfer from Supplement General Fund		**5,445**	0	5,445
Total Receipts		**134,458**	114,264	20,194
Expenditures:				
Instruction		**130,931**	140,854	(9,923)
Operations and Maintenance		**191**	9,800	(9,609)
Total Expenditures		**131,122**	150,654	(19,532)
Receipts Over (Under) Expenditures		**3,336**		
Unencumbered Cash, Beginning		**71,733**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**75,069**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	Actual	Budget	Variance Over (Under)
KPERS Special Retirement Contribution Fund			
Receipts:			
State Aid	$ **417,423**	439,259	(21,836)
Expenditures:			
Instruction	**285,220**	287,000	(1,780)
Student Support Services	**17,153**	16,000	1,153
Instructional Support	**13,759**	18,000	(4,241)
General Administration	**14,082**	17,000	(2,918)
School Administration	**29,775**	32,000	(2,225)
Central Services	**9,299**	10,000	(701)
Operations and Maintenance	**22,938**	24,259	(1,321)
Student Transportation Services	**14,511**	20,000	(5,489)
Food Service	**10,686**	15,000	(4,314)
Total Expenditures	**417,423**	439,259	(21,836)
Receipts Over (Under) Expenditures	**0**		
Unencumbered Cash, Beginning	**0**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **0**		
Gifts and Grants Fund			
Receipts:			
Other Revenue from Local Source	$ **41,161**	54,660	(13,499)
Expenditures:			
Instruction	**38,059**	77,285	(39,226)
Student Support Services	**0**	16,093	(16,093)
Operations and Maintenance	**3,710**	0	3,710
Total Expenditures	**41,769**	93,378	(51,609)
Receipts Over (Under) Expenditures	**(608)**		
Unencumbered Cash, Beginning	**40,070**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **39,462**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023

		Actual
Textbook and Student Material Revolving Fund		
Receipts:		
Fees	$	**21,554**
Expenditures:		
Instruction		**2,129**
Student Support Services		**25,400**
Total Expenditures		**27,529**
Receipts Over (Under) Expenditures		**(5,975)**
Unencumbered Cash, Beginning		**66,930**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**60,955**
Contingency Reserve Fund		
Receipts	$	**0**
Expenditures		**0**
Receipts Over (Under) Expenditures		**0**
Unencumbered Cash, Beginning		**213,650**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**213,650**

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Federal Funds
Schedule of Receipts and Expenditures- Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

	REAP Grant	Title I	Title II A	Title IV	ESSER II & III	**Total**	Budget	Over (Under)
Receipts:								
Federal Aid	$ 37,460	62,423	13,647	18,274	227,653	**359,457**	215,605	143,852
Reimbursements	8,162	0	2,156	0	400	**10,718**	0	10,718
Total Receipts	45,622	62,423	15,803	18,274	228,053	**370,175**	215,605	154,570
Expenditures:								
Instruction	0	62,423	0	25,740	122,537	**210,700**	80,154	130,546
School Administration	0	0	0	0	0	**0**	3,655	(3,655)
Operation and Maintenance	0	0	0	0	9,608	**9,608**	1,558	8,050
Total Expenditures	0	62,423	0	25,740	132,145	**220,308**	85,367	134,941
Receipts Over (Under) Expenditures	45,622	0	15,803	(7,466)	95,908	**149,867**		
Unencumbered Cash, Beginning	(35,726)	0	(15,803)	7,935	(86,089)	**(129,683)**		
Prior Year Cancelled Encumbrances	7,865	0	0	0	4,486	**12,351**		
Unencumbered Cash, Ending	$ 17,761	0	0	469	14,305	**32,535**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Bond and Interest Funds
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2023

		Actual	Budget	Variance Over (Under)
Bond and Interest Fund				
Receipts:				
Ad Valorem Tax	$	**166,420**	155,272	11,148
Delinquent Tax		**2,731**	2,709	22
Motor Vehicle and 16/20M Vehicle Tax		**16,645**	17,047	(402)
Recreational Vehicle Tax		**581**	533	48
Commercial Vehicle Tax		**1,881**	1,561	320
Rental Excise Tax		**2**	0	2
Total Receipts		**188,260**	177,122	11,138
Expenditures:				
Principal		**145,000**	145,000	0
Interest		**106,725**	43,522	63,203
Total Expenditures		**251,725**	188,522	63,203
Receipts Over (Under) Expenditures		**(63,465)**		
Unencumbered Cash, Beginning		**491,298**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**427,833**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Capital Project Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2023

		Actual
Bond Construction Fund		
Receipts	$	**0**
Expenditures:		
Project Costs		**118,966**
Receipts Over (Under) Expenditures		**(118,966)**
Unencumbered Cash, Beginning		**115,000**
Prior Year Cancelled Encumbrances		**3,966**
Unencumbered Cash, Ending	$	**0**

SCHEDULE 3

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2023	2,329	1,711	3,276	764
Class of 2024	695	12,358	11,658	1,395
Class of 2025	863	734	0	1,597
Class of 2026	0	1,151	0	1,151
Band	1,437	403	957	883
Cheerleaders	978	1,064	831	1,211
FFA	21,139	47,408	54,119	14,428
Trap Shooting Club	11,548	9,777	11,840	9,485
FCCLA	3,605	2,850	3,223	3,232
Danceline	1,406	1,025	682	1,749
KAY	3,481	3,271	3,079	3,673
National Honor Society	207	2,073	995	1,285
FCA	2,496	2,030	2,817	1,709
Science Club	3,647	720	1,212	3,155
Student Council	3,332	2,136	2,583	2,885
T-Club	6,349	5,283	4,536	7,096
Weight Club	3,609	6,245	7,061	2,793
TCHS Business	9,206	25,544	27,212	7,538
Trego Travelers	0	141	0	141
Sales Tax Clearing	0	9,062	9,062	0
Elementary:				
Interest Income	10	13	0	23
8th Grade	15	0	0	15
TGS Classes	2,752	2,630	3,479	1,903
Pep Club	2,251	0	704	1,547
Playground Fund	374	0	0	374
TJH School Store	737	0	695	42
KAYS	2,592	5,585	5,595	2,582
Sales Tax Clearing	0	20	20	0
District:				
Sales Tax Clearing	1,304	9,079	8,096	2,287
Total Agency Funds	$ 86,362	152,313	163,732	74,943

UNIFIED SCHOOL DISTRICT NO. 208 SCHEDULE 4

WaKeeney, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School:						
Athletics	$ 19,477	65,696	67,274	17,899	0	17,899
Forensics/Drama	1,129	1,938	2,679	388	0	388
Vocal	2,903	695	898	2,700	0	2,700
School Projects						
High School:						
Concessions	8,972	39,860	41,573	7,259	0	7,259
Yearbook	3,614	4,565	4,971	3,208	0	3,208
Renaissance	2,431	7,914	9,238	1,107	0	1,107
Elementary:						
Yearbook	228	236	0	464	0	464
Total District Activity Funds	$ 38,754	120,904	126,633	33,025	0	33,025