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, 2025

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, 2025

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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, 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 Unified School District No. 208 as of June 30, 2025, 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, 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* 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

November 4, 2025

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

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	$ 11	0	3,972,546	3,972,557	0	167,190	167,190
Supplemental General Fund	188,199	0	1,342,602	1,337,581	193,220	5,800	199,020
Special Purpose Funds:							
At-Risk Fund (K-12)	208,788	0	431,035	457,478	182,345	22,201	204,546
Capital Outlay Fund	1,154,075	0	550,400	671,675	1,032,800	58,031	1,090,831
Driver Training Fund	2,000	0	13,765	4,698	11,067	0	11,067
Food Service Fund	89,900	0	317,349	316,860	90,389	9,870	100,259
Professional Development Fund	1,396	0	15,000	2,321	14,075	543	14,618
Recreation Commission Fund	51,911	0	153,664	153,000	52,575	0	52,575
Recreation Commission Employee Benefits Fund	3,945	0	47,673	48,000	3,618	0	3,618
Special Education Fund	346,333	0	903,330	861,126	388,537	3,677	392,214
Career & Post Secondary Education Fund	97,393	0	95,789	69,588	123,594	3,788	127,382
KPERS Special Retirement Contribution Fund	0	0	404,971	404,971	0	0	0
Gifts and Grants Fund	39,788	0	43,513	52,199	31,102	400	31,502
Textbook and Student Material Revolving Fund	66,982	0	38,912	19,604	86,290	3,703	89,993
Contingency Reserve Fund	223,650	0	94,747	0	318,397	0	318,397
Federal Funds	35,190	0	204,961	204,735	35,416	1,398	36,814
District Activity Funds (Schedule 4)	36,498	0	143,058	133,993	45,563	0	45,563
Bond and Interest Funds:							
Bond and Interest Fund	434,478	0	270,629	252,725	452,382	0	452,382
Total Reporting Entity (excluding Agency Funds)	$ 2,980,537	0	9,043,944	8,963,111	3,061,370	276,601	3,337,971

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, 2025

Composition of Cash:	
District	
Checking Accounts - Solutions North Bank	$ 2,250
NOW Account - Solutions North Bank	110,088
Checking Accounts - Lyons Federal Bank	2,127,384
Money Market Account - Lyons Federal Bank	1,175,157
Total Cash	3,414,879
Agency Funds per Schedule 3	(76,908)
Total Reporting Entity (excluding Agency Funds)	$ 3,337,971

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 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, 2025:

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.

Agency Fund – funds 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 District 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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal 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 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. There were no such budget amendments for 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 schedules are presented, Schedule 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
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 using 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, 2025.

At June 30, 2025, the District's carrying amount of deposits was $3,414,879 and the bank balance was $3,685,169. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $367,717 was covered by federal depository insurance and $3,317,452 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, 2025.

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 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 $404,971 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 $3,549,601. 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 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. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in the Kansas Association of School Boards (KASB) Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 130 participating members.

The District pays an annual premium to KASB Workers Compensation Fund, Inc., for its workers compensation insurance coverage. The agreement to participate provides that the group will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by the management of KASB Workers Compensation Fund, Inc.

The District pays an annual premium to Kansas Educational Risk Management Pool LLC (KICS) for its commercial insurance coverage. The agreement to participate provides that the group will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $500,000 for each insured event. Additional premiums may be due if total claims are different than what has been anticipated by the KICS management.

Settled claims resulting from these risks have not exceeded commercial coverage in any of the three preceding years.

5. Stewardship, Compliance and Accountability

(a) Funds disbursed as provided by law

K.S.A. 12-105a requires all claims against the District be presented in writing and approved by the Board of Education 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 Board of Education. Several vendor payments were paid prior to board approval that do not meet the requirements of K.S.A. 12-105b(e).

(b) Competitive bids

K.S.A. 72-1151 requires the District to take sealed bids and the Board of Education to accept the lowest bid for the purchase of materials costing greater than $20,000 that are not exempt under this statute. The District purchased computer equipment for $26,950 for which bids were not obtained and presented to the Board of Education for approval.

(c) Deposits adequately secured

K.S.A. 9-1402 requires all deposits in excess of FDIC coverage to be adequately secured by pledged securities. The District's deposits were not adequately secured at First Federal Savings & Loan from January 24, 2025, to January 28, 2025, and February 3, 2025, to February 12, 2025.

(d) Non-appropriation clause

The lease agreement with Dealers First Financial LLC dated June 12, 2025, for a sharp copier did not have the non-appropriation clause, which is a violation of K.S.A. 10-1116b.

(e) Contractor surety bond

K.S.A. 60-1111 requires the District to take a surety bond from the contractor when any contract is signed exceeding $100,000 for making any public improvements. To comply with this statute, the District should have acquired a surety bond from United Sports Systems.

(f) Mandatory nondiscrimination provisions

K.S.A. 44-1030 requires contracts for the construction, alteration, or repair of any public building or public work, or for the acquisition of materials, equipment, supplies, or services comply with the mandatory nondiscrimination provisions. Purchase orders generated out of the new accounting system did not have this mandatory language.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	At-Risk Fund (K-12)	$ 322,991	K.S.A. 72-5167
General Fund	Career and Postsecondary Education Fund	91,000	K.S.A. 72-5167
General Fund	Special Education Fund	732,039	K.S.A. 72-5167
General Fund	Textbook & Student Materials Revolving Fund	18,000	K.S.A. 72-5167
General Fund	Professional Development Fund	4,855	K.S.A. 72-5167
General Fund	Food Service Fund	73,000	K.S.A. 72-5167
General Fund	Driver Training Fund	7,500	K.S.A. 72-5167
General Fund	Contingency Reserve Fund	94,747	K.S.A. 72-5167
Supplemental General Fund	At-Risk Fund (K-12)	108,044	K.S.A. 72-5143
Supplemental General Fund	Special Education Fund	168,702	K.S.A. 72-5143

7. 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, 2025, the amount of vacation leave payable was $9,439. The vacation leave liability 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, 2025, the amount of sick leave payable was $19,147. The sick leave liability 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, 2025.

(c) 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.

8. Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through November 4, 2025, which is the date the financial statement was available to be issued.

9. Long-term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2025, 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	$ 3,335,000	0	155,000	3,180,000	97,725
Finance Leases:									
2 - Sharp Copiers	0.00%	2023	23,400	2028	17,940	0	4,290	13,650	0
1 - Sharp Copier	0.00%	2023	12,720	2028	8,904	0	2,332	6,572	0
1 - Sharp Copier	7.40%	2025	6,853	2030	0	6,853	0	6,853	0
Total Finance Leases					26,844	6,853	6,622	27,075	0
Total Contractual Indebtedness					$ 3,361,844	6,853	161,622	3,207,075	97,725

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

	Year Ended June 30,								
	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	Total
Principal:									
General Obligation Bonds	$ 160,000	165,000	165,000	170,000	175,000	975,000	1,125,000	245,000	3,180,000
Finance Leases	8,400	8,491	7,137	1,467	1,580	0	0	0	27,075
Total Principal	168,400	173,491	172,137	171,467	176,580	975,000	1,125,000	245,000	3,207,075
Interest:									
General Obligation Bonds	93,000	88,125	83,175	78,150	72,975	280,125	123,225	14,625	833,400
Finance Leases	468	377	281	176	64	0	0	0	1,366
Total Interest	93,468	88,502	83,456	78,326	73,039	280,125	123,225	14,625	834,766
Total Principal and Interest	$ 261,868	261,993	255,593	249,793	249,619	1,255,125	1,248,225	259,625	4,041,841

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2025

SCHEDULE 1

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	$ 4,259,376	(289,874)	3,055	3,972,557	3,972,557	0	
Supplemental General Fund	1,420,339	(93,021)	10,263	1,337,581	1,337,581	0	
Special Purpose Funds							
At-Risk Fund (K-12)	728,304	0	0	728,304	457,478	(270,826)	
Preschool Aged At-Risk Fund	40,000	0	0	40,000	0	(40,000)	
Capital Outlay Fund	1,585,750	0	0	1,585,750	671,675	(914,075)	
Driver Training Fund	4,698	0	0	4,698	4,698	0	
Food Service Fund	378,794	0	0	378,794	316,860	(61,934)	
Professional Development Fund	3,646	0	0	3,646	2,321	(1,325)	
Recreation Commission Fund	153,000	0	0	153,000	153,000	0	
Recreation Commission Employee Benefits Fund	48,000	0	0	48,000	48,000	0	
Special Education Fund	1,254,759	0	0	1,254,759	861,126	(393,633)	
Career and Postsecondary Education Fund	209,275	0	0	209,275	69,588	(139,687)	
KPERS Special Retirement Contribution Fund	485,198	0	0	485,198	404,971	(80,227)	
Gifts and Grants Fund	39,093	0	0	39,093	52,199	13,106	*
Federal Funds	167,006	0	0	167,006	204,735	37,729	**
Bond and Interest Funds							
Bond and Interest Fund	252,725	0	0	252,725	252,725	0	

* 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, 2025

	Actual	Budget	Variance Over (Under)
General Fund			
Receipts:			
Mineral Tax	$ **21,044**	0	21,044
General State Aid	**3,448,676**	3,659,407	(210,731)
Special Education Aid	**499,771**	599,969	(100,198)
Reimbursements	**3,055**	0	3,055
Total Receipts	**3,972,546**	4,259,376	(286,830)
Expenditures:			
Instruction	**1,466,841**	1,808,616	(341,775)
Student Support Services	**99,630**	154,605	(54,975)
Instructional Support Staff	**162,558**	157,637	4,921
General Administration	**241,401**	260,066	(18,665)
School Administration	**338,741**	319,835	18,906
Central Services	**101,672**	122,711	(21,039)
Operations and Maintenance	**160,977**	211,625	(50,648)
Operations and Maintenance-Transportation	**9,135**	10,165	(1,030)
Vehicle Operating Services	**45,432**	18,140	27,292
Vehicle Services & Maintenance Services	**929**	296	633
Other Student Transportation Services	**1,104**	0	1,104
Other Support Services	**5**	0	5
Transfer to At-Risk Fund (K-12)	**322,991**	392,057	(69,066)
Transfer to Preschool-Aged At-Risk Fund	**0**	40,000	(40,000)
Transfer to Career & Postsecondary Education Fund	**91,000**	115,000	(24,000)
Transfer to Special Education Fund	**732,039**	648,623	83,416
Transfer to Textbook & Student Materials Revolving Fund	**18,000**	0	18,000
Transfer to Professional Development Fund	**4,855**	0	4,855
Transfer to Food Service Fund	**73,000**	0	73,000
Transfer to Driver Training Fund	**7,500**	0	7,500
Transfer to Contingency Reserve Fund	**94,747**	0	94,747
Adjustment to Comply with Legal Max	**0**	(289,874)	289,874
Legal General Fund Budget	**3,972,557**	3,969,502	3,055
Adjustment for Qualifying Budget Credits			
Reimbursements	**0**	3,055	(3,055)
Total Expenditures	**3,972,557**	3,972,557	0
Receipts Over (Under) Expenditures	**(11)**		
Unencumbered Cash, Beginning	**11**		
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, 2025

	Actual	Budget	Variance Over (Under)
Supplemental General Fund			
Receipts:			
Ad Valorem Tax	$ **1,242,866**	1,143,101	99,765
Delinquent Tax	**13,807**	11,701	2,106
Motor Vehicle and 16/20M Vehicle Tax	**66,624**	68,051	(1,427)
Recreational Vehicle Tax	**1,967**	2,369	(402)
Commercial Vehicle Tax	**7,046**	6,766	280
Rental Excise Tax	**29**	0	29
Reimbursements	**10,263**	0	10,263
Total Receipts	**1,342,602**	1,231,988	110,614
Expenditures:			
Instruction	**723,661**	485,991	237,670
Student Support Services	**2,648**	18,975	(16,327)
Instructional Support Staff	**0**	17,200	(17,200)
General Administration	**1,533**	8,184	(6,651)
School Administration	**3,423**	5,278	(1,855)
Operations and Maintenance	**217,021**	252,279	(35,258)
Student Transportation Services-Supervision	**2,966**	10,356	(7,390)
Vehicle Operating Services	**104,372**	204,654	(100,282)
Vehicle Services & Maintenance Services	**3,242**	14,932	(11,690)
Other Student Transportation Services	**1,969**	2,478	(509)
Transfer to At-Risk Fund (K-12)	**108,044**	128,683	(20,639)
Transfer to Special Education Fund	**168,702**	263,829	(95,127)
Transfer to Food Service Fund	**0**	7,500	(7,500)
Adjustment to Comply with Legal Max	**0**	(93,021)	93,021
Legal Supplemental General Fund Budget	**1,337,581**	1,327,318	10,263
Adjustment for Qualifying Budget Credits			
Reimbursements	**0**	10,263	(10,263)
Total Expenditures	**1,337,581**	1,337,581	0
Receipts Over (Under) Expenditures	**5,021**		
Unencumbered Cash, Beginning	**188,199**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **193,220**		

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, 2025

		Actual	Budget	Variance Over (Under)
At-Risk Fund (K-12)				
Receipts:				
Transfer from General Fund	$	**322,991**	392,057	69,066
Transfer from Supplemental General Fund		**108,044**	128,683	20,639
Total Receipts		**431,035**	520,740	(89,705)
Expenditures:				
Instruction		**388,883**	448,493	(59,610)
Student Support Services		**68,595**	279,811	(211,216)
Total Expenditures		**457,478**	728,304	(270,826)
Receipts Over (Under) Expenditures		**(26,443)**		
Unencumbered Cash, Beginning		**208,788**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**182,345**		
Preschool Aged At-Risk Fund				
Receipts:				
Transfer from General		**0**	40,000	(40,000)
Expenditures				
Instruction		**0**	40,000	(40,000)
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, 2025

	Actual	Budget	Variance Over (Under)
Capital Outlay Fund			
Receipts:			
Ad Valorem Tax	$ **451,200**	423,446	27,754
Delinquent Tax	**5,488**	4,584	904
Motor Vehicle and 16/20M Vehicle Tax	**27,038**	27,613	(575)
Recreational Vehicle Tax	**798**	962	(164)
Commercial Vehicle Tax	**2,774**	2,745	29
Interest on Idle Funds	**34,017**	0	34,017
Other Revenue from Local Source	**29,085**	0	29,085
Total Receipts	**550,400**	459,350	91,050
Expenditures:			
Instruction	**29,768**	135,313	(105,545)
Student Support Services	**1,516**	5,787	(4,271)
Instructional Support Staff	**2,236**	26,744	(24,508)
General Administration	**3,223**	4,598	(1,375)
School Administration	**370**	3,876	(3,506)
Central Services	**0**	3,598	(3,598)
Operations and Maintenance	**66,360**	205,588	(139,228)
Transportation	**63,805**	215,987	(152,182)
Site Improvement	**228,439**	655,000	(426,561)
Building Improvements	**275,958**	329,259	(53,301)
Total Expenditures	**671,675**	1,585,750	(914,075)
Receipts Over (Under) Expenditures	**(121,275)**		
Unencumbered Cash, Beginning	**1,154,075**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **1,032,800**		
Driver Training Fund			
Receipts:			
State Aid	$ **5,945**	2,700	3,245
Other Revenue from Local Source	**320**	0	320
Transfer from General Fund	**7,500**	0	7,500
Total Receipts	**13,765**	2,700	11,065
Expenditures			
Instruction	**4,698**	4,698	0
Receipts Over (Under) Expenditures	**9,067**		
Unencumbered Cash, Beginning	**2,000**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **11,067**		

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, 2025

		Actual	Budget	Variance Over (Under)
Food Service Fund				
Receipts:				
Student Sales	$	**106,822**	139,660	(32,838)
Food Program Sales (Non-Reimbursable)		**3,830**	17,221	(13,391)
Federal Aid		**130,903**	124,527	6,376
State Aid		**2,534**	2,201	333
Miscellaneous		**260**	0	260
Transfer from General Fund		**73,000**	0	73,000
Transfer from Supplemental General Fund		**0**	7,500	(7,500)
Total Receipts		**317,349**	291,109	26,240
Expenditures:				
Operations & Maintenance		**64**	0	64
Food Service Operation		**316,796**	378,794	(61,998)
Total Receipts		**316,860**	378,794	(61,934)
Receipts Over (Under) Expenditures		**489**		
Unencumbered Cash, Beginning		**89,900**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**90,389**		
Professional Development Fund				
Receipts:				
State Aid	$	**0**	2,250	(2,250)
Reimbursements		**10,145**	0	10,145
Transfer from General Fund		**4,855**	0	4,855
		15,000	2,250	12,750
Expenditures				
Instructional Support Staff		**2,321**	3,646	(1,325)
Receipts Over (Under) Expenditures		**12,679**		
Unencumbered Cash, Beginning		**1,396**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**14,075**		

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, 2025

	Actual	Budget	Variance Over (Under)
Recreation Commission Fund			
Receipts:			
Ad Valorem Tax	$ **142,480**	134,381	8,099
Delinquent Tax	**1,825**	1,466	359
Motor Vehicle and 16/20M Vehicle Tax	**8,233**	8,433	(200)
Recreational Vehicle Tax	**243**	294	(51)
Commercial Vehicle Tax	**879**	839	40
Rental Excise Tax	**4**	0	4
Total Receipts	**153,664**	145,413	8,251
Expenditures:			
Community Service Operations	**153,000**	153,000	0
Receipts Over (Under) Expenditures	**664**		
Unencumbered Cash, Beginning	**51,911**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **52,575**		
Recreation Commission Employee Benefits Fund			
Receipts:			
Ad Valorem Tax	$ **44,784**	42,002	2,782
Delinquent Tax	**422**	383	39
Motor Vehicle and 16/20M Vehicle Tax	**2,171**	2,211	(40)
Recreational Vehicle Tax	**64**	77	(13)
Commercial Vehicle Tax	**231**	220	11
Rental Excise Tax	**1**	0	1
Total Receipts	**47,673**	44,893	2,780
Expenditures:			
Community Service Operations	**48,000**	48,000	0
Receipts Over (Under) Expenditures	**(327)**		
Unencumbered Cash, Beginning	**3,945**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **3,618**		

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, 2025

	Actual	Budget	Variance Over (Under)
Special Education Fund			
Receipts:			
Other Revenue from Local Source	$ **2,589**	0	2,589
Transfer from General Fund	**732,039**	648,623	83,416
Transfer from Supplemental General Fund	**168,702**	263,829	(95,127)
Total Receipts	**903,330**	912,452	(9,122)
Expenditures:			
Instruction	**842,833**	1,232,122	(389,289)
Instructional Support Staff	**17,867**	22,637	(4,770)
Student Transportation Services-Supervision	**426**	0	426
Total Expenditures	**861,126**	1,254,759	(393,633)
Receipts Over (Under) Expenditures	**42,204**		
Unencumbered Cash, Beginning	**346,333**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **388,537**		
Career & Post Secondary Education Fund			
Receipts:			
Other Revenue From Local Source	$ **4,789**	0	4,789
Transfer from General Fund	**91,000**	115,000	(24,000)
Total Receipts	**95,789**	115,000	(19,211)
Expenditures:			
Instruction	**69,588**	205,520	(135,932)
Operations and Maintenance	**0**	2,555	(2,555)
Student Transportation Services	**0**	1,200	(1,200)
Total Expenditures	**69,588**	209,275	(139,687)
Receipts Over (Under) Expenditures	**26,201**		
Unencumbered Cash, Beginning	**97,393**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **123,594**		

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, 2025

	Actual	Budget	Variance Over (Under)
KPERS Special Retirement Contribution Fund			
Receipts:			
State Aid	$ **404,971**	485,198	(80,227)
Expenditures:			
Instruction	**267,021**	317,023	(50,002)
Student Support Services	**18,878**	24,025	(5,147)
Instructional Support	**14,214**	17,025	(2,811)
General Administration	**16,055**	20,025	(3,970)
School Administration	**29,143**	35,025	(5,882)
Central Services	**12,995**	15,025	(2,030)
Operations and Maintenance	**21,036**	26,025	(4,989)
Student Transportation Services	**12,924**	16,025	(3,101)
Food Service	**12,705**	15,000	(2,295)
Total Expenditures	**404,971**	485,198	(80,227)
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	$ **43,513**	0	43,513
Expenditures:			
Instruction	**47,918**	33,197	14,721
Student Support Services	**0**	2,445	(2,445)
Operations and Maintenance	**4,281**	3,451	830
Total Expenditures	**52,199**	39,093	13,106
Receipts Over (Under) Expenditures	**(8,686)**		
Unencumbered Cash, Beginning	**39,788**		
Prior Year Cancelled Encumbrances	**0**		
Unencumbered Cash, Ending	$ **31,102**		

UNIFIED SCHOOL DISTRICT NO. 208
WaKeeney, Kansas
Special Purpose Funds
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025

		Actual
Textbook and Student Material Revolving Fund		
Receipts:		
Fees	$	**20,912**
Transfer from General Fund		**18,000**
Total Receipts		**38,912**
Expenditures:		
Instruction		**15,045**
Student Support Services		**4,559**
Total Expenditures		**19,604**
Receipts Over (Under) Expenditures		**19,308**
Unencumbered Cash, Beginning		**66,982**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**86,290**
Contingency Reserve Fund		
Receipts		
Transfer from General Fund	$	**94,747**
Expenditures		**0**
Receipts Over (Under) Expenditures		**94,747**
Unencumbered Cash, Beginning		**223,650**
Prior Year Cancelled Encumbrances		**0**
Unencumbered Cash, Ending	$	**318,397**

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, 2025

	REAP Grant	Title I	Title II A	Title IV	ESSER II & III	**Total**	Budget	Over (Under)
Receipts:								
Federal Aid	$ 61,838	58,780	10,917	12,950	60,476	**204,961**	143,032	61,929
Expenditures:								
Instruction	13,302	61,375	10,347	12,950	71,353	**169,327**	167,006	2,321
Student Support Services	13,475	3,025	570	0	0	**17,070**	0	17,070
Building Improvements	0	0	0	0	18,338	**18,338**	0	18,338
Total Expenditures	26,777	64,400	10,917	12,950	89,691	**204,735**	167,006	37,729
Receipts Over (Under) Expenditures	35,061	(5,620)	0	0	(29,215)	**226**		
Unencumbered Cash, Beginning	0	5,975	0	0	29,215	**35,190**		
Prior Year Cancelled Encumbrances	0	0	0	0	0	**0**		
Unencumbered Cash, Ending	$ 35,061	355	0	0	0	**35,416**		

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, 2025

		Actual	Budget	Variance Over (Under)
Bond and Interest Fund				
Receipts:				
Ad Valorem Tax	$	**254,549**	239,189	15,360
Delinquent Tax		**2,901**	2,466	435
Motor Vehicle and 16/20M Vehicle Tax		**11,398**	11,689	(291)
Recreational Vehicle Tax		**336**	407	(71)
Commercial Vehicle Tax		**1,440**	1,162	278
Rental Excise Tax		**5**	0	5
Total Receipts		**270,629**	254,913	15,716
Expenditures:				
Principal		**155,000**	155,000	0
Interest		**97,725**	97,725	0
Total Expenditures		**252,725**	252,725	0
Receipts Over (Under) Expenditures		**17,904**		
Unencumbered Cash, Beginning		**434,478**		
Prior Year Cancelled Encumbrances		**0**		
Unencumbered Cash, Ending	$	**452,382**		

UNIFIED SCHOOL DISTRICT NO. 208 SCHEDULE 3

WaKeeney, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2024	476	0	476	0
Class of 2025	3,374	1,647	3,224	1,797
Class of 2026	2,965	11,088	11,416	2,637
Class of 2027	2,120	1,097	200	3,017
Class of 2028	0	1,152	0	1,152
Band	920	2,412	1,625	1,707
Cheerleaders	1,133	0	663	470
FFA	12,727	47,118	49,558	10,287
Trap Shooting Club	7,790	9,953	10,766	6,977
FCCLA	1,436	8,812	6,974	3,274
Danceline	2,007	1,134	523	2,618
KAY	2,863	2,337	3,880	1,320
National Honor Society	740	727	766	701
FCA	1,429	2,735	2,024	2,140
Science Club	2,986	0	182	2,804
Student Council	3,140	1,047	1,212	2,975
T-Club	6,786	4,813	4,249	7,350
Weight Club	1,936	7,380	6,282	3,034
TCHS Business	11,667	28,836	29,766	10,737
Trego Travelers	0	129	0	129
Sales Tax Clearing	0	7,998	7,994	4
Elementary:				
Interest Income	53	42	53	42
8th Grade	318	703	0	1,021
TGS Classes	1,470	3,628	3,777	1,321
Pep Club	2,001	2,919	2,710	2,210
Playground Fund	374	0	0	374
TJH School Store	444	0	84	360
KAYS	5,040	11,950	10,540	6,450
Sales Tax Clearing	0	761	761	0
District:				
Sales Tax Clearing	3,499	8,847	12,346	0
Total Agency Funds	$ 79,694	169,265	172,051	76,908

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, 2025

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
High School:						
Athletics	$ 20,523	80,382	76,061	24,844	0	24,844
Forensics/Drama	1,504	1,522	1,040	1,986	0	1,986
Vocal	2,932	941	761	3,112	0	3,112
School Projects						
High School:						
Concessions	3,284	46,228	44,530	4,982	0	4,982
Yearbook	7,065	4,937	4,205	7,797	0	7,797
Renaissance	726	8,906	7,396	2,236	0	2,236
Elementary:						
Yearbook	464	0	0	464	0	464
Library Revolving	0	142	0	142	0	142
Total District Activity Funds	$ 36,498	143,058	133,993	45,563	0	45,563