WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2025

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
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TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 5

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 12

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Regulatory Basis Fund Types
General Funds
2-1 General Fund 13
2-2 Supplemental General Fund 15

Special Purpose Funds
2-3 Preschool Aged At-Risk Fund 16
2-4 At-Risk Fund 17
2-5 Bilingual Education Fund 18
2-6 Capital Outlay Fund 19
2-7 Driver Training Fund 20
2-8 Food Service Fund 21
2-9 Professional Development Fund 22
2-10 Special Education Fund 23
2-11 Career and Postsecondary Education Fund 24
2-12 Gifts and Grants Fund 25
2-13 KPERS Special Retirement Fund 26
2-14 Contingency Reserve Fund 27
2-15 Textbook Rental Fund 28
2-16 Recreation Commission Fund 29
2-17 Title I Fund 30
2-18 Title II-A Fund 31
2-19 Title IV Fund 32
2-20 REAP Grant Fund 33
2-21 ESSER III Grant Fund 34
2-22 Daycare Fund 35

Trust Funds
2-23 Robert G. Stetler Trust Permanent Endowment Fund 36
2-24 Robert G. Stetler Trust Scholarship Fund 37

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis
Agency Funds 38

Schedule 4 - Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis
District Activity Funds 39

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Western Plains Unified School District No. 106
Ransom, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Western Plains Unified School District No. 106**, 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 matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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 Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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 the District 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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a

whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated November 11, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

November 10, 2025

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ 6,725	-	1,686,024	1,680,924	**11,825**	32,418	**44,243**
Supplemental General Fund	118,345	-	657,014	572,779	**202,580**	-	**202,580**
Special Purpose Funds							
Preschool Aged At-Risk Fund	414	-	-	-	**414**	-	**414**
At-Risk Fund	44,561	-	413,228	457,789	**-**	296	**296**
Bilingual Education Fund	2,000	-	48,291	50,291	**-**	-	**-**
Capital Outlay Fund	393,264	-	359,479	412,072	**340,671**	22,325	**362,996**
Driver Training Fund	14,088	-	870	-	**14,958**	-	**14,958**
Food Service Fund	34,330	-	189,419	193,458	**30,291**	933	**31,224**
Professional Development Fund	5,186	-	41	-	**5,227**	-	**5,227**
Special Education Fund	108,288	-	129,886	159,062	**79,112**	-	**79,112**
Career and Postsecondary Education Fund	25,933	-	6,782	32,715	**-**	-	**-**
Gifts and Grants Fund	438,560	-	123,017	126,856	**434,721**	-	**434,721**
KPERS Special Retirement Fund	-	-	183,543	183,543	**-**	-	**-**
Contingency Reserve Fund	178,508	-	-	-	**178,508**	-	**178,508**
Textbook Rental Fund	4,890	-	-	-	**4,890**	-	**4,890**
Recreation Commission Fund	11,747	-	41,934	40,000	**13,681**	-	**13,681**
Title I Fund	(35,851)	-	74,565	38,714	**-**	-	**-**
Title II-A Fund	(5,067)	-	11,169	6,102	**-**	-	**-**
Title IV Fund	(11,912)	-	23,689	11,777	**-**	-	**-**
REAP Grant Fund	(12,530)	-	18,438	5,908	**-**	-	**-**
Daycare Fund	72,010	-	116,259	112,449	**75,820**	5,665	**81,485**
District Activity Funds	14,647	-	45,893	48,045	**12,495**	-	**12,495**
Trust Funds							
Robert G. Stetler Trust Permanent Endowment Fund	153,172	-	-	-	**153,172**	-	**153,172**
Robert G. Stetler Trust Scholarship Fund	11,821	-	2,982	-	**14,803**	-	**14,803**
Total Reporting Entity (Excluding Agency Funds)	$ 1,573,129	-	4,132,523	4,132,484	**1,573,168**	61,637	**1,634,805**

Composition of Cash		
Checking Accounts	$	**198,534**
Money Market Accounts		**275,153**
Certificates of Deposit		**1,201,960**
Petty Cash		**3,000**
Total Cash		**1,678,647**
Agency Funds per Schedule 3		**(43,842)**
Total Reporting Entity (Excluding Agency Funds)	$	**1,634,805**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Western Plains Unified School District No. 106 has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

Recreation Commission

USD 106 Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2025.

Regulatory Basis Fund Types

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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.

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 of accounting.

NOTE 2 – 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:

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

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

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. 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 not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, REAP Grant Fund, Daycare Fund and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Western Plains Unified School District No. 106 follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 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 K.S.A. 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 does not use "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $1,678,647 and the bank balance was $1,827,980. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $1,327,980 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.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Western Plains Unified School District No. 106's** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-5167	$ 225,338
General Fund	Food Service Fund	K.S.A. 72-5167	63,431
General Fund	Special Education Fund	K.S.A. 72-5167	92,943
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	187,890
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	48,291
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	32,763
Supplemental General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5143	6,782

NOTE 5 – LITIGATION

Western Plains Unified School District No. 106 is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Western Plains Unified School District No. 106 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 districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 129 participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance coverage. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc. management.

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

NOTE 7 – GRANTS AND SHARED REVENUES

Western Plains Unified School District No. 106 participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the Journalism Activity Fund, which is in violation of K.S.A. 10-1113.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Western Plains Unified School District No. 106 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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%, respectively, 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 $183,543 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 $1,660,707. 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.

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Western Plains Unified School District No. 106** 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.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees 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.

NOTE 11 – COMPENSATED ABSENCES

Full time certified employees shall be granted ten days of sick leave per year, accumulative to sixty days. Employees are not paid for accumulated sick leave upon separation from employment.

Full-time classified employees will earn paid time off to be used for vacation, personal time, holidays, illness or time off to care for dependents. Paid time off is earned on a school year basis and is based on years of employment as follows:

First year:	10 days
Year 2:	15 days
Years 3-9:	20 days
10+ years:	25 days

Paid time off not used or carried over may be added to employees extended illness bank. A maximum of sixty days can be banked. Upon termination employees will be paid for their earned but unused paid time off. Extended illness days are not paid at termination and the District will not make payment for unused paid time off if the employee is terminated for violation of District rules and/or regulations, to employees who resign without appropriate notice, or to the beneficiaries of employees who die while employes at the District. The payment for any unused paid time off would be included in the final paycheck of the school year.

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106

Regulatory-Required Supplementary Information

Schedule 1

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 1,769,900	(114,014)	25,038	1,680,924	**1,680,924**	-
Supplemental General Fund	597,607	(24,828)	-	572,779	**572,779**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	30,414	-	-	30,414	**-**	(30,414)
At-Risk Fund	457,789	-	-	457,789	**457,789**	-
Bilingual Education Fund	62,909	-	-	62,909	**50,291**	(12,618)
Capital Outlay Fund	839,560	-	-	839,560	**412,072**	(427,488)
Driver Training Fund	15,688	-	-	15,688	**-**	(15,688)
Food Service Fund	203,300	-	-	203,300	**193,458**	(9,842)
Professional Development Fund	5,985	-	-	5,985	**-**	(5,985)
Special Education Fund	288,888	-	-	288,888	**159,062**	(129,826)
Career and Postsecondary Education Fund	75,933	-	-	75,933	**32,715**	(43,218)
Gifts and Grants Fund	569,253	-	-	569,253	**126,856**	(442,397)
KPERS Special Retirement Fund	220,153	-	-	220,153	**183,543**	(36,610)
Recreation Commission Fund	59,000	-	-	59,000	**40,000**	(19,000)

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Mineral Production Tax	$ 26,248	**28,316**	30,000	(1,684)
Local Sources				
Reimbursements	48,900	**25,038**	-	25,038
State Aid				
General State Aid	1,459,606	**1,539,727**	1,600,575	(60,848)
Special Education Aid	93,572	**92,943**	132,600	(39,657)
Total Receipts	1,628,326	**1,686,024**	1,763,175	(77,151)
Expenditures				
Instruction				
Salaries	255,915	**146,919**	296,825	(149,906)
Employee Benefits	155,747	**121,912**	159,825	(37,913)
Purchased Professional Services	15,468	**18,779**	16,241	2,538
Other Purchased Services	34,132	**52,299**	35,850	16,449
Supplies	26,769	**18,558**	26,321	(7,763)
Property	3,529	**1,815**	3,700	(1,885)
Other	3,113	**406**	4,710	(4,304)
Student Support Services				
Salaries	66,307	**159,460**	61,000	98,460
Employee Benefits	5,804	**22,993**	5,577	17,416
Instructional Support Staff				
Employee Benefits	306	**273**	300	(27)
Supplies	251	**963**	850	113
Other	9,459	**4,499**	10,650	(6,151)
General Administration				
Salaries	95,518	**113,556**	90,950	22,606
Employee Benefits	21,932	**22,394**	22,000	394
Purchased Professional Services	26,662	**35,963**	27,000	8,963
Other Purchased Services	105,619	**126,430**	109,915	16,515
Supplies	17,537	**19,364**	18,425	939
Other	11,802	**15,787**	12,400	3,387
School Administration				
Salaries	95,497	**93,180**	89,825	3,355
Employee Benefits	15,988	**15,841**	15,325	516
Central Services				
Salaries	73,614	**75,006**	69,585	5,421
Employee Benefits	$ 5,654	**5,337**	5,475	(138)

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operations and Maintenance				
Salaries	$ 633	**-**	-	-
Employee Benefits	1,417	**-**	1,450	(1,450)
Purchased Professional Services	3,493	**1,300**	3,675	(2,375)
Purchased Property Services	14,533	**16,142**	15,250	892
Supplies	116,688	**108,430**	120,525	(12,095)
Vehicle Operating Services				
Salaries	23,910	**34,496**	24,075	10,421
Employee Benefits	2,410	**3,206**	2,526	680
Other Purchased Services	-	**567**	-	567
Supplies	67,092	**62,877**	69,450	(6,573)
Other	638	**460**	1,600	(1,140)
Operating Transfers				
To At-Risk Fund	236,592	**225,338**	302,000	(76,662)
To Special Education Fund	93,572	**92,943**	132,600	(39,657)
To Food Service Fund	14,000	**63,431**	14,000	49,431
Adjustment to Comply With Legal Max	-	**-**	(114,014)	114,014
Legal General Fund Budget	1,621,601	**1,680,924**	1,655,886	25,038
(a) Adjustment for Qualifying Budget Credit	-	**-**	25,038	(25,038)
Total Expenditures	1,621,601	**1,680,924**	1,680,924	-
Receipts Over (Under) Expenditures	6,725	**5,100**		
Unencumbered Cash - Beginning	-	**6,725**		
Unencumbered Cash - Ending	$ 6,725	**11,825**		

(a) Adjustment for Qualifying Budget Credit

Reimbursements Over Amount Budgeted	$ 25,038

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 563,985	**621,082**	512,085	108,997
Delinquent Tax	4,641	**6,630**	17,975	(11,345)
Motor Vehicle Tax	27,964	**28,732**	23,846	4,886
Recreational Vehicle Tax	559	**570**	508	62
Commercial Vehicle Tax	-	**-**	2,317	(2,317)
Total Receipts	597,149	**657,014**	556,731	100,283
Expenditures				
Instruction				
Salaries	279,260	**263,333**	273,968	(10,635)
Employee Benefits	-	**-**	25	(25)
Purchased Professional Services	-	**-**	1,880	(1,880)
Supplies	27,168	**29,047**	28,526	521
Property	-	**4,673**	-	4,673
Other	-	**-**	4,708	(4,708)
Operating Transfers				
To Preschool Aged At-Risk Fund	16,000	**-**	30,000	(30,000)
To At-Risk Fund	68,748	**187,890**	85,000	102,890
To Bilingual Education Fund	30,579	**48,291**	47,500	791
To Food Service Fund	30,000	**-**	30,000	(30,000)
To Special Education Fund	62,000	**32,763**	46,000	(13,237)
To Career and Postsecondary Ed. Fund	31,000	**6,782**	50,000	(43,218)
Adjustment to Comply With Legal Max	-	**-**	(24,828)	24,828
Total Expenditures	544,755	**572,779**	572,779	-
Receipts Over (Under) Expenditures	52,394	**84,235**		
Unencumbered Cash - Beginning	65,951	**118,345**		
Unencumbered Cash - Ending	$ 118,345	**202,580**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Preschool Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From Supplemental General Fund	$ 16,000	**-**	30,000	(30,000)
Expenditures				
Instruction				
Salaries	14,731	**-**	15,114	(15,114)
Employee Benefits	1,130	**-**	1,300	(1,300)
Other	-	**-**	14,000	(14,000)
Total Expenditures	15,861	**-**	30,414	(30,414)
Receipts Over (Under) Expenditures	139	**-**		
Unencumbered Cash - Beginning	275	**414**		
Unencumbered Cash - Ending	$ 414	**414**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ 236,592	**225,338**	302,000	(76,662)
From Supplemental General Fund	68,748	**187,890**	85,000	102,890
Total Receipts	305,340	**413,228**	387,000	26,228
Expenditures				
Instruction				
Salaries	336,942	**387,661**	309,450	78,211
Employee Benefits	34,057	**70,128**	52,425	17,703
Purchased Professional Services	-	**-**	200	(200)
Other	-	**-**	95,714	(95,714)
Total Expenditures	370,999	**457,789**	457,789	-
Receipts Over (Under) Expenditures	(65,659)	**(44,561)**		
Unencumbered Cash - Beginning	110,220	**44,561**		
Unencumbered Cash - Ending	$ 44,561	**-**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Operating Transfers				
From Supplemental General Fund	$ 30,579	**48,291**	47,500	791
Expenditures				
Instruction				
Salaries	40,210	**46,761**	41,450	5,311
Employee Benefits	3,123	**3,530**	3,225	305
Supplies	472	**-**	500	(500)
Other	-	**-**	17,734	(17,734)
Total Expenditures	43,805	**50,291**	62,909	(12,618)
Receipts Over (Under) Expenditures	(13,226)	**(2,000)**		
Unencumbered Cash - Beginning	15,226	**2,000**		
Unencumbered Cash - Ending	$ 2,000	**-**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 243,045	**248,374**	295,145	(46,771)
Delinquent Tax	2,131	**2,979**	7,737	(4,758)
Motor Vehicle Tax	12,248	**13,459**	11,836	1,623
Recreational Vehicle Tax	236	**274**	252	22
Commercial Vehicle Tax	-	**-**	1,150	(1,150)
Local Sources				
Interest on Idle Funds	41,847	**62,238**	50,000	12,238
Other Receipts from Local Sources	16,538	**32,155**	50,000	(17,845)
Total Receipts	316,045	**359,479**	416,120	(56,641)
Expenditures				
Instruction				
Property	-	**-**	5,000	(5,000)
Student Support Services				
Property	22,799	**18,140**	25,000	(6,860)
School Administration				
Property	63,344	**-**	90,000	(90,000)
Operations and Maintenance				
Salaries	158,847	**138,620**	137,000	1,620
Employee Benefits	24,582	**29,473**	23,500	5,973
Purchased Property Services	635	**1,589**	7,700	(6,111)
Property	21,296	**209,846**	196,000	13,846
Transportation				
Property	-	**166**	65,000	(64,834)
Facility Acquisition & Construction Services				
Site Improvement	-	**-**	86,500	(86,500)
Other	26,003	**14,238**	203,860	(189,622)
Total Expenditures	317,506	**412,072**	839,560	(427,488)
Receipts Over (Under) Expenditures	(1,461)	**(52,593)**		
Unencumbered Cash - Beginning	394,725	**393,264**		
Unencumbered Cash - Ending	$ 393,264	**340,671**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 870	**870**	1,350	(480)
Local Sources				
Other Receipts from Local Sources	225	**-**	250	(250)
Total Receipts	1,095	**870**	1,600	(730)
Expenditures				
Instruction				
Salaries	-	**-**	1,250	(1,250)
Employee Benefits	-	**-**	100	(100)
Other	-	**-**	14,338	(14,338)
Total Expenditures	-	**-**	15,688	(15,688)
Receipts Over (Under) Expenditures	1,095	**870**		
Unencumbered Cash - Beginning	12,993	**14,088**		
Unencumbered Cash - Ending	$ 14,088	**14,958**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 875	**931**	653	278
Federal Aid	96,298	**91,947**	94,352	(2,405)
Local Sources				
Food Sales	23,067	**30,125**	28,342	1,783
Other Receipts from Local Sources	485	**2,985**	500	2,485
Operating Transfers				
From General Fund	14,000	**63,431**	14,000	49,431
From Supplemental General Fund	30,000	**-**	30,000	(30,000)
Total Receipts	164,725	**189,419**	167,847	21,572
Expenditures				
Food Service Operation				
Salaries	55,217	**71,117**	62,850	8,267
Employee Benefits	11,159	**13,383**	12,550	833
Food and Supplies	99,244	**107,162**	109,250	(2,088)
Other	1,733	**1,796**	18,650	(16,854)
Total Expenditures	167,353	**193,458**	203,300	(9,842)
Receipts Over (Under) Expenditures	(2,628)	**(4,039)**		
Unencumbered Cash - Beginning	36,958	**34,330**		
Unencumbered Cash - Ending	$ 34,330	**30,291**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,743	**41**	799	(758)
Expenditures				
Instructional Support Staff				
Salaries	-	**-**	900	(900)
Employee Benefits	-	**-**	155	(155)
Other	-	**-**	4,930	(4,930)
Total Expenditures	-	**-**	5,985	(5,985)
Receipts Over (Under) Expenditures	1,743	**41**		
Unencumbered Cash - Beginning	3,443	**5,186**		
Unencumbered Cash - Ending	$ 5,186	**5,227**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ -	**1,180**	-	1,180
Local Sources				
Other Receipts from Local Sources	-	**3,000**	2,000	1,000
Operating Transfers				
From General Fund	93,572	**92,943**	132,600	(39,657)
From Supplemental General Fund	62,000	**32,763**	46,000	(13,237)
Total Receipts	155,572	**129,886**	180,600	(50,714)
Expenditures				
Instruction				
Other Purchased Services				
Assessments	62,282	**66,652**	67,000	(348)
Flow-thru	93,572	**92,354**	112,000	(19,646)
Other	-	**56**	97,888	(97,832)
Vehicle Operating Services				
Salaries	-	**-**	8,500	(8,500)
Employee Benefits	-	**-**	3,500	(3,500)
Total Expenditures	155,854	**159,062**	288,888	(129,826)
Receipts Over (Under) Expenditures	(282)	**(29,176)**		
Unencumbered Cash - Beginning	108,570	**108,288**		
Unencumbered Cash - Ending	$ 108,288	**79,112**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 48	**-**	-	-
Operating Transfers				
From Supplemental General Fund	31,000	**6,782**	50,000	(43,218)
Total Receipts	31,048	**6,782**	50,000	(43,218)
Expenditures				
Instruction				
Salaries	26,949	**27,649**	27,775	(126)
Employee Benefits	2,089	**2,143**	2,175	(32)
Other Purchased Services	-	**569**	-	569
Supplies	2,383	**2,354**	6,875	(4,521)
Property	-	**-**	15,075	(15,075)
Other	-	**-**	24,033	(24,033)
Total Expenditures	31,421	**32,715**	75,933	(43,218)
Receipts Over (Under) Expenditures	(373)	**(25,933)**		
Unencumbered Cash - Beginning	26,306	**25,933**		
Unencumbered Cash - Ending	$ 25,933	**-**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,669	**1,714**	1,700	14
Local Sources				
Grants and Donations	121,930	**121,303**	125,000	(3,697)
Total Receipts	123,599	**123,017**	126,700	(3,683)
Expenditures				
Instruction				
Salaries	57,582	**95,230**	152,150	(56,920)
Employee Benefits	-	**-**	96,725	(96,725)
Purchased Professional Services	-	**-**	1,900	(1,900)
Other	-	**898**	150,653	(149,755)
Student Support Services				
Other	8,921	**30,728**	82,650	(51,922)
Operations and Maintenance				
Salaries	-	**-**	175	(175)
Employee Benefits	-	**-**	125	(125)
Property	1,669	**-**	2,125	(2,125)
Facility Acquisition & Construction Services				
Other	-	**-**	82,750	(82,750)
Total Expenditures	68,172	**126,856**	569,253	(442,397)
Receipts Over (Under) Expenditures	55,427	**(3,839)**		
Unencumbered Cash - Beginning	383,133	**438,560**		
Unencumbered Cash - Ending	$ 438,560	**434,721**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
KPERS Special Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 191,437	**183,543**	220,153	(36,610)
Expenditures				
Instruction				
Employee Benefits	129,157	**109,998**	150,643	(40,645)
Student Support Services				
Employee Benefits	8,324	**18,063**	7,782	10,281
Instructional Support Staff				
Employee Benefits	-	**-**	115	(115)
General Administration				
Employee Benefits	10,252	**11,978**	11,603	375
School Administration				
Employee Benefits	10,258	**9,829**	11,459	(1,630)
Central Services				
Employee Benefits	7,934	**7,912**	8,877	(965)
Operations and Maintenance				
Employee Benefits	16,349	**14,622**	17,500	(2,878)
Student Transportation Services				
Employee Benefits	2,762	**3,639**	4,156	(517)
Food Service Operation				
Employee Benefits	6,401	**7,502**	8,018	(516)
Total Expenditures	191,437	**183,543**	220,153	(36,610)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		178,508	**178,508**
Unencumbered Cash - Ending	$	178,508	**178,508**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	4,890	**4,890**
Unencumbered Cash - Ending	$ 4,890	**4,890**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 35,760	**36,572**	36,979	(407)
Delinquent Tax	355	**464**	1,137	(673)
Motor Vehicle Tax	2,043	**2,095**	1,904	191
Recreational Vehicle Tax	39	**43**	40	3
Commercial Vehicle Tax	-	**-**	185	(185)
Local Sources				
Other Receipts from Local Sources	2,761	**2,760**	10,000	(7,240)
Total Receipts	40,958	**41,934**	50,245	(8,311)
Expenditures				
Community Service Operations	38,000	**40,000**	59,000	(19,000)
Receipts Over (Under) Expenditures	2,958	**1,934**		
Unencumbered Cash - Beginning	8,789	**11,747**		
Unencumbered Cash - Ending	$ 11,747	**13,681**		

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**74,565**
Expenditures		
Instruction		
Salaries	32,709	**38,714**
Employee Benefits	3,142	**-**
Total Expenditures	35,851	**38,714**
Receipts Over (Under) Expenditures	(35,851)	**35,851**
Unencumbered Cash - Beginning	-	**(35,851)**
Unencumbered Cash - Ending	$ (35,851)	**-**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**11,169**
Expenditures		
Instruction		
Salaries	5,067	**4,102**
Purchased Professional Services	-	**2,000**
Total Expenditures	5,067	**6,102**
Receipts Over (Under) Expenditures	(5,067)	**5,067**
Unencumbered Cash - Beginning	-	**(5,067)**
Unencumbered Cash - Ending	$ (5,067)	**-**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**23,689**
Expenditures		
Student Support Services		
Salaries	9,792	**11,777**
Employee Benefits	2,120	**-**
Total Expenditures	11,912	**11,777**
Receipts Over (Under) Expenditures	(11,912)	**11,912**
Unencumbered Cash - Beginning	-	**(11,912)**
Unencumbered Cash - Ending	$ (11,912)	**-**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**18,438**
Expenditures		
Instruction		
Property	18,032	**5,908**
Receipts Over (Under) Expenditures	(18,032)	**12,530**
Unencumbered Cash - Beginning	5,502	**(12,530)**
Unencumbered Cash - Ending	$ (12,530)	**-**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
ESSER III Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 14,000	-
Expenditures		
Instruction		
Salaries	13,067	-
Employee Benefits	518	-
Operations and Maintenance		
Supplies	415	-
Total Expenditures	14,000	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	$ -	-

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Daycare Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Local Sources		
Other Receipts from Local Sources	$ 138,189	**116,259**
Expenditures		
Instruction		
Salaries	56,577	**32,432**
Employee Benefits	4,383	**1,723**
Supplies	584	**732**
Other	6,092	**71,425**
Operations and Maintenance		
Purchased Property Services	655	**811**
Food Service Operation		
Supplies	4,595	**5,326**
Total Expenditures	72,886	**112,449**
Receipts Over (Under) Expenditures	65,303	**3,810**
Unencumbered Cash - Beginning	6,707	**72,010**
Unencumbered Cash - Ending	$ 72,010	**75,820**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Robert G. Stetler Trust Permanent Endowment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Interest	$	760	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		760	**-**
Unencumbered Cash - Beginning		152,412	**153,172**
Unencumbered Cash - Ending	$	153,172	**153,172**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Robert G. Stetler Trust Scholarship Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Interest	$	6,834	**2,982**
Expenditures			
Student Support Services			
Other		2,000	**-**
Receipts Over (Under) Expenditures		4,834	**2,982**
Unencumbered Cash - Beginning		6,987	**11,821**
Unencumbered Cash - Ending	$	11,821	**14,803**

Schedule 3

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Western Plains High School				
Kara McLain Scholarship	$ 1,380	-	500	**880**
Class of 2022	52	-	-	**52**
Class of 2023	883	-	-	**883**
Class of 2024	2,035	-	-	**2,035**
Class of 2025	1,286	1,237	2,233	**290**
Class of 2026	-	25,867	17,590	**8,277**
Junior High	5	-	-	**5**
Band	2,488	983	3,457	**14**
Pat Nichol Scholarship	1,140	-	500	**640**
KAY	2,726	2,137	3,117	**1,746**
FBLA	109	-	-	**109**
FFA	8,888	621	1,828	**7,681**
Pep Club	1,164	65	501	**728**
Benevolence Fund	170	-	-	**170**
Robotics	774	123	392	**505**
English Department	41	-	-	**41**
Art Department	224	-	-	**224**
Student Council	570	935	1,162	**343**
Speech Club	1,074	2,574	1,537	**2,111**
GS Account	9,770	3,432	3,215	**9,987**
Joann Walker Fund	1,785	-	-	**1,785**
Total Western Plains High School	36,564	37,974	36,032	**38,506**
Western Plains South				
Jr. High Class	181	2,103	2,284	**-**
Junior High Cheerleaders	237	2,216	1,751	**702**
Elementary Class	34	1,000	592	**442**
Booster Club	180	-	-	**180**
Rewards	1,962	586	101	**2,447**
Fund Raising	3,385	4,307	6,127	**1,565**
Total Western Plains South	5,979	10,212	10,855	**5,336**
Total	$ 42,543	48,186	46,887	**43,842**

WESTERN PLAINS UNIFIED SCHOOL DISTRICT NO. 106
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Western Plains High School							
Annual	$ 8,948	-	3,645	2,259	**10,334**	-	**10,334**
Journalism	121	-	5,879	8,796	**(2,796)**	-	**(2,796)**
Athletics	2,960	-	34,342	35,022	**2,280**	-	**2,280**
Total Western Plains High School	12,029	-	43,866	46,077	**9,818**	-	**9,818**
Western Plains South							
Athletics	2,223	-	-	-	**2,223**	-	**2,223**
Journalism	116	-	-	-	**116**	-	**116**
Activity	279	-	2,027	1,968	**338**	-	**338**
Total Western Plains South	2,618	-	2,027	1,968	**2,677**	-	**2,677**
Total District Activity Funds	$ 14,647	-	45,893	48,045	**12,495**	-	**12,495**