UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2025

TABLE OF CONTENTS

	Page Number
FINANCIAL SECTION	
Independent Auditor's Report	1
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	5
Statement 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	7
Notes to the Financial Statements	9
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures – Actual and Budget – Regulatory Basis	23
Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
Schedule 2-1: General Fund	25
Schedule 2-2: Supplemental General Fund	26
Schedule 2-3: Bilingual Education Fund	27
Schedule 2-4: Virtual Education Fund	28
Schedule 2-5: Capital Outlay Fund	29
Schedule 2-6: Driver Training Fund	30
Schedule 2-7: Food Service Fund	31
Schedule 2-8: Professional Development Fund	32
Schedule 2-9: Bond and Interest Fund	33
Schedule 2-10: Special Education Fund	34
Schedule 2-11: Vocational Education Fund	35
Schedule 2-12: KPERS Retirement Contribution Fund	36
Schedule 2-13: At Risk K-12 Fund	37
Schedule 2-14: At Risk 4 Year Old Fund	38
Schedule 2-15: Gifts and Contributions Fund	39
Schedule 2-16: Recreation Commission Fund	40
Schedule 2-17: Recreation Commission Employees' Benefits Fund	41

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2025

TABLE OF CONTENTS
(Continued)

	Page Number
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION (Continued)	
Schedules of Receipts and Expenditures – Regulatory Basis	
Schedule 2-18: Textbook Rental Fund	43
Schedule 2-19: Scholarship Fund	44
Schedule 2-20: Title I Low Income Fund	45
Schedule 2-21: Title I Migrant Fund	46
Schedule 2-22: Title II Improving Teacher Quality Fund	47
Schedule 2-23: Title III English Language Fund	48
Schedule 2-24: Contingency Reserve Fund	49
Schedule 2-25: Self-Funded Insurance Fund	50
Schedule 2-26: ESSERS III Fund	51
Schedule 2-27: Cares Act Fund	52
Schedule 2-28: Summer School Fund	53
Schedule 2-29: KDHE K-12 Covid Testing Grant Fund	54
Schedule 2-30: Eagles Market Fund	55
Schedule 3	
Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis	57
Schedule 4	
District Activity Funds – Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	61
SUPPLEMENTARY INFORMATION	
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	63
Schedule 5	
Schedule of Expenditures of Federal Awards	66
Notes to Schedule of Expenditures of Federal Awards	67
Schedule 6	
Schedule of Findings and Questioned Costs	68

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

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. 210, as of and for the fiscal 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. 210 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 Unified School District No. 210 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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. 210, 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.

21 PLAZA DRIVE P.O. BOX 2707 LIBERAL, KS 67905-2707 (620) 624-8471 FAX (620) 624-9260 HRA@hayrice.com
Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

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. 210 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 School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 School 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 School District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, 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.* The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is also not a required part of the basic financial statement. 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 Unified School District No. 210 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated October 16, 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. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2025, on our consideration of Unified School District No. 210's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 210's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 210's internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 29, 2025

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District No. 210, as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statement, which comprise Unified School District No. 210's basic financial statement, and have issued our report thereon dated September 29, 2025, which was qualified because Unified School District No. 210 prepares its financial statements to meet the requirements of the State of Kansas 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

21 PLAZA DRIVE P.O. BOX 2707 LIBERAL, KS 67905-2707 (620) 624-8471 FAX (620) 624-9260 HRA@hayrice.com
Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 210's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 29, 2025

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the fiscal year ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 9,651,974	$ 9,651,974	$ -	$230,482	$ 230,482
Supplemental General	225,527	2,962,503	3,018,159	169,871	39,866	209,737
Special Purpose Funds:						
Bilingual Education	-	214,044	214,044	-	5,602	5,602
Virtual Education	-	26,557	26,557	-	-	-
Capital Outlay	1,392,012	846,957	1,395,149	843,820	53,651	897,471
Driver Training	54,232	11,950	11,643	54,539	448	54,987
Food Service	118,328	783,047	803,181	98,194	505	98,699
Professional Development	30,493	38,047	34,691	33,849	38	33,887
Special Education	399,605	1,095,897	1,116,040	379,462	2	379,464
Vocational Education	40,361	86,052	126,413	-	7,909	7,909
KPERS Retirement Contribution	-	928,598	928,598	-	-	-
At Risk K-12	-	1,938,526	1,938,526	-	82,306	82,306
At Risk 4 Year Old	-	127,601	127,601	-	2,934	2,934
Gifts and Contributions	36,691	89,570	30,870	95,391	7,375	102,766
Recreation Commission	89,132	610,441	635,000	64,573	-	64,573
Recreation Commission Employees' Benefits	29,619	178,458	175,000	33,077	-	33,077
Textbook Rental	76,530	13,852	-	90,382	-	90,382
Scholarship	8,424	172	500	8,096	-	8,096
Title I Low Income	-	227,946	227,946	-	3,668	3,668
Title I Migrant	-	77,000	77,000	-	45	45
Title II Improving Teacher Quality	-	33,466	33,466	-	-	-
Title III English Language	-	21,681	21,681	-	1,189	1,189
Contingency Reserve	863,731	23,964	89,784	797,911	-	797,911
Self-Funded Insurance	390,142	2,190,608	1,779,421	801,329	-	801,329
ESSERS III	14,503	60,474	74,977	-	-	-
Summer School	(1,602)	132,373	130,771	-	-	-
KDHE K-12 Covid Testing Grant	(29,519)	53,568	24,049	-	-	-
Eagles Market	-	14,790	8,566	6,224	-	6,224
District Activities	4,707	53,612	54,615	3,704	-	3,704
Debt Service Fund – Bond and Interest	810,903	224,027	707,700	327,230	-	327,230
Total Reporting Entity (Excluding Agency Funds)	$4,553,819	$22,717,755	$23,463,922	$3,807,652	$436,020	$4,243,672

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2025

Composition of Cash:	
District checking account	$ (216,745)
Elementary School checking account	23,794
High School checking account	164,918
Money Market accounts	4,448,617
Certificates of Deposit	8,096
Total Cash	$4,428,680
Agency Funds per Schedule 3	(185,008)
Total Reporting Entity (Excluding Agency Funds)	$4,243,672

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 210 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Unified School District No. 210 (the municipality). The following related municipal entity is not included in the Unified School District No. 210's reporting entity:

Recreation Commission

Unified School District No. 210 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but Unified School District No. 210 levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2025:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

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

Fiduciary Funds:

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, finance leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as "cash and time deposits".

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

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 fiscal year ending June 30 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.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

If the municipality 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. Unified School District No. 210 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 fiscal 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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:

Textbook Rental	Contingency Reserve
Scholarship	Self-Funded Insurance

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

Title I Low Income	ESSERS III
Title I Migrant	Cares Act
Title II Improving Teacher Quality	Summer School
Title III English Language	District Activities

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.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 72-8208d, the School District's treasurer did not reconcile bank balances.

Authorized Over-Encumbered Cash Balance

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal or state government.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 210. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 210 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. Unified School District No. 210 has no other policies that would further limit interest rate risk.

Note 3: Deposits and Investments (Continued)

K.S.A. 12-1675 limits Unified School District No. 210'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. Unified School District No. 210 has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 210 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, Unified School District No. 210's deposits may not be returned to it. State statutes require Unified School District No. 210'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%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, Unified School District No. 210's carrying amount of deposits was $4,429,066 and the bank balance was $4,834,782. The bank balance was held by twenty-one banks resulting in a concentration of credit risk. Of the bank balance, $429,842 was covered by federal depository insurance and $4,404,940 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 210'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, Unified School District No. 210 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education	KSA 72-6428	$ 685,278
	At Risk K-12	KSA 72-6428	1,524,125
	Contingency Reserve	KSA 72-6428	23,964
	Self-Funded Insurance	KSA 72-6428	16,068
	Total		$2,249,435
Supplemental General	At Risk K-12	KSA 72-6433	$ 414,401
	Food Service	KSA 72-6433	100,000
	Bilingual Education	KSA 72-6433	214,044
	Vocational Education	KSA 72-6433	74,974
	At Risk 4 Year Old	KSA 72-6433	122,301
	Professional Development	KSA 72-6433	35,000
	Special Education	KSA 72-6433	410,619
	Virtual Education	KSA 72-6433	26,557
	Total		$1,397,896

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 210 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate 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.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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 School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled $928,598 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the School District's proportionate share of the collective net pension liability reported by KPERS was $7,867,100. 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 School District's proportion of the net pension liability was based on the ratio of the School 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.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability (Continued)

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 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

After one year of employment, two weeks of vacation time is accrued for non-certified employees. Superintendent and principals may accrue up to twenty days of vacation time. Vacation time not taken within the period of accrual is neither subject to reimbursement nor to carry-over to the next fiscal year.

After ten years of service with Unified School District No. 210 and upon retirement on the Kansas Public Employees Retirement System, disability, or death of an employee, the district will compensate employees $20.00 per day for any unused sick leave accumulated up to a maximum of 80 days.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 210 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 210 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), Unified School District No. 210 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.

Note 6: Other Long-Term Obligations from Operations (Continued)

Death and Disability Other Post Employment Benefits

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 7: Contingent Liabilities

Unified School District No. 210 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2025. These compliance audits have not been conducted as of September 29, 2025. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 8: Subsequent Events

Unified School District No. 210's management has evaluated events and transactions through September 29, 2025, the date which the financial statement was available to be issued.

Note 9: Long-Term Debt

Changes in long-term liabilities for Unified School District No. 210 for the fiscal 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:									
2012 Series	2.00-2.20%	10/02/12	$9,795,000	9/01/24	$ 700,000	-	$ 700,000	$ -	$ 7,700
Finance Leases:									
HVAC	2.09%	3/17/16	4,477,915	3/17/31	2,262,841	-	303,553	1,959,288	47,293
Total Contractual Indebtedness					$2,962,841	-	$1,003,553	$1,959,288	$54,993

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

	6-30-26	6-30-27	6-30-28	6-30-29	6-30-30	6-30-31	Total
Principal:							
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance leases	309,897	316,374	322,987	329,737	336,629	343,664	1,959,288
Total principal	$309,897	$316,374	$322,987	$329,737	$336,629	$343,664	$1,959,288
Interest:							
General obligation bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Finance leases	40,949	34,472	27,860	21,110	14,218	7,183	145,792
Total interest	$ 40,949	$ 34,472	$ 27,860	$ 21,110	$ 14,218	$ 7,183	$ 145,792
Total Principal and Interest	$350,846	$350,846	$350,847	$350,847	$350,847	$350,847	$2,105,080

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

REGULATORY–REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES–ACTUAL AND BUDGET
REGULATORY BASIS
For the fiscal 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)
General Funds:						
General	$9,467,910	$ (103,235)	$287,299	$9,651,974	$9,651,974	$ -
Supplemental General	3,055,458	(37,299)	-	3,018,159	3,018,159	-
Special Purpose Funds:						
Bilingual Education	233,943	-	-	233,943	214,044	(19,899)
Virtual Education	27,097	-	-	27,097	26,557	(540)
Capital Outlay	1,500,000	-	-	1,500,000	1,395,149	(104,851)
Driver Training	13,493	-	-	13,493	11,643	(1,850)
Food Service	830,000	-	-	830,000	803,181	(26,819)
Professional Development	35,000	-	-	35,000	34,691	(309)
Bond and Interest	707,700	-	-	707,700	707,700	-
Special Education	1,135,000	-	-	1,135,000	1,116,040	(18,960)
Vocational Education	150,000	-	-	150,000	126,413	(23,587)
KPERS Retirement Contribution	1,069,256	-	-	1,069,256	928,598	(140,658)
At Risk K-12	1,938,526	-	-	1,938,526	1,938,526	-
At Risk 4 Year Old	129,440	-	-	129,440	127,601	(1,839)
Gifts and Contributions	10,000	-	-	10,000	30,870	20,870
Recreation Commission	635,000	-	-	635,000	635,000	-
Recreation Commission Employees' Benefits	175,000	-	-	175,000	175,000	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
State Sources:				
State aid	$8,647,645	$8,662,669	$ (15,024)	$8,225,489
Mineral production tax	31,752	75,000	(43,248)	34,389
Special Education aid	685,278	730,241	(44,963)	622,684
Reimbursement	287,299	-	287,299	2,140
Total Receipts	$9,651,974	$9,467,910	$ 184,064	$8,884,702
Expenditures				
Instruction	$4,180,764	$4,517,999	$ (337,235)	$4,323,513
Student support services	1,964	2,000	(36)	1,844
Instructional support staff	42,420	25,559	16,861	22,219
General Administration	744,501	638,306	106,195	568,279
School Administration	364,053	355,209	8,844	361,450
Central services	219,557	244,569	(25,012)	233,921
Operations and maintenance	1,006,459	972,834	33,625	919,745
Student transportation services	559,138	583,451	(24,313)	523,310
Other support services	283,683	-	283,683	-
Operating transfers	2,249,435	2,127,983	121,452	1,930,421
Adjustment for qualifying budget credits	-	287,299	(287,299)	-
Adjustment to comply with legal max	-	(103,235)	103,235	-
Total Expenditures	$9,651,974	$9,651,974	-	$8,884,702
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$1,643,689	$ 27,852	$1,615,837	$1,453,245
Delinquent	86,150	9,295	76,855	30,068
Motor vehicle tax	86,847	87,194	(347)	127,404
RV tax	1,005	819	186	1,640
Commercial vehicle tax	14,792	3,988	10,804	23,373
State Sources:				
State aid	1,130,020	1,143,963	(13,943)	1,285,005
Total Receipts	$2,962,503	$1,273,111	$1,689,392	$2,920,735
Expenditures				
Instruction	$ 10,362	$ 50,324	$ (39,962)	$ 28,026
Student support services	187,248	147,708	39,540	135,812
Instructional support staff	496,115	496,036	79	421,634
General Administration	832	5,000	(4,168)	1,620
School Administration	433,866	444,080	(10,214)	427,718
Central services	600	25,000	(24,400)	17,800
Operations and maintenance	491,239	457,537	33,702	418,965
Operating transfers	1,397,897	1,429,773	(31,876)	1,378,209
Adjustment to comply with legal max	-	(37,299)	37,299	-
Total Expenditures	$3,018,159	$3,018,159	-	$2,829,784
Receipts Over (Under) Expenditures	$ (55,656)			$ 90,951
Unencumbered Cash, Beginning	225,527			134,576
Unencumbered Cash, Ending	$ 169,871			$ 225,527

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-3

BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$214,044	$233,943	$ (19,899)	$221,328
Expenditures				
Instruction	214,044	$233,943	$ (19,899)	221,328
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-4

VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$ 26,557	$ 27,097	$ (540)	$ 26,308
Expenditures				
Instruction	26,557	$ 27,097	$ (540)	26,308
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-5

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$ 627,351	$ 661,486	$ (34,135)	$ 896,960
Delinquent	40,920	8,578	32,342	15,338
Motor vehicle tax	54,035	54,283	(248)	55,113
Recreational vehicle tax	626	510	116	720
Commercial vehicle tax	9,135	2,483	6,652	8,249
Interest on idle funds	14,144	200,000	(185,856)	221,343
S & L/Interest	-	-	-	511
Miscellaneous	16,982	50,000	(33,018)	67,027
State Sources:				
State aid	83,764	83,764	-	191,919
Total Receipts	$ 846,957	$1,061,104	$ (214,147)	$1,457,180
Expenditures				
Instruction	$ 89,405	$ 170,000	$ (80,595)	$ 125,197
Instructional support staff	141,320	100,000	41,320	79,343
School Administration	63,131	55,000	8,131	53,881
Operations and maintenance	643,130	625,000	18,130	570,667
Student transportation	234,325	200,000	34,325	-
Facility acquisition and construction services	223,838	350,000	(126,162)	348,898
Total Expenditures	$1,395,149	$1,500,000	$ (104,851)	$1,177,986
Receipts Over (Under) Expenditures	$ (548,192)			$ 279,194
Unencumbered Cash, Beginning	1,392,012			1,112,818
Unencumbered Cash, Ending	$ 843,820			$1,392,012

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-6

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State safety aid	$ 5,800	$ 6,000	$ (200)	$ 5,655
Miscellaneous	6,150	5,400	750	5,606
Total Receipts	$ 11,950	$ 11,400	$ 550	$ 11,261
Expenditures				
Instruction	$ 3,643	$ 13,493	$ (9,850)	$ 12,197
Property	8,000	-	8,000	-
Total Expenditures	$ 11,643	$ 13,493	$ (1,850)	$ 12,197
Receipts Over (Under) Expenditures	$ 307			$ (936)
Unencumbered Cash, Beginning	54,232			55,168
Unencumbered Cash, Ending	$ 54,539			$ 54,232

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-7

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Student sales	$157,123	$138,350	$ 18,773	$147,430
Adult sales	6,424	19,935	(13,511)	8,617
State Sources:				
School food assistance	5,652	4,196	1,456	7,698
Federal Sources:				
Child nutrition programs	520,611	517,869	2,742	511,258
Supply chain assistance	(6,763)	40,000	(46,763)	33,064
Operating Transfers:				
Supplemental General Fund	100,000	100,000	-	100,000
Total Receipts	$783,047	$820,350	$ (37,303)	$808,067
Expenditures				
Food service operation	803,181	$830,000	$ (26,819)	815,947
Receipts Over (Under) Expenditures	$ (20,134)			$ (7,880)
Unencumbered Cash, Beginning	118,328			126,208
Unencumbered Cash, Ending	$ 98,194			$118,328

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-8

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 3,047	$ 4,500	$ (1,453)	$ 5,937
Operating Transfers:				
Supplemental General Fund	35,000	25,000	10,000	20,000
Total Receipts	$ 38,047	$ 29,500	$ 8,547	$ 25,937
Expenditures				
Instructional support staff	34,691	$ 35,000	$ (309)	33,139
Receipts Over (Under) Expenditures	$ 3,356			$ (7,202)
Unencumbered Cash, Beginning	30,493			37,695
Unencumbered Cash, Ending	$ 33,849			$ 30,493

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-9

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$ 2,811	$ 6,473	$ (3,662)	$ 350,112
Delinquent	54,243	2,160	52,083	26,475
Motor vehicle tax	59,295	61,929	(2,634)	82,953
Recreational vehicle tax	750	582	168	1,089
Commercial vehicle tax	14,927	2,832	12,095	11,614
State Sources:				
State aid	92,001	92,001	-	356,555
Total Receipts	$ 224,027	$165,977	$ 58,050	$ 828,798
Expenditures				
Interest payment	$ 7,700	$ 7,700	-	$ 32,883
Miscellaneous	-	-	-	1,200
Principal	700,000	700,000	-	1,665,000
Total Expenditures	$ 707,700	$707,700	-	$1,699,083
Receipts Over (Under) Expenditures	$ (483,673)			$ (870,285)
Unencumbered Cash, Beginning	810,903			1,681,188
Unencumbered Cash, Ending	$ 327,230			$ 810,903

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-10

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Miscellaneous	$ -	$ 400	$ (400)	$ 420
Operating Transfers:				
General Fund	685,278	730,241	(44,963)	623,314
Supplemental General Fund	410,619	389,000	21,619	408,244
Total Receipts	$1,095,897	$1,119,641	$ (23,744)	$1,031,978
Expenditures				
Instruction	$1,096,041	$1,120,950	$ (24,909)	$1,046,050
Vehicle operating services	19,999	14,050	5,949	11,285
Total Expenditures	$1,116,040	$1,135,000	$ (18,960)	$1,057,335
Receipts Over (Under) Expenditures	$ (20,143)			$ (25,357)
Unencumbered Cash, Beginning	399,605			424,962
Unencumbered Cash, Ending	$ 379,462			$ 399,605

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-11

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 11,078	$ 14,500	$ (3,422)	$ 9,863
Operating Transfers:				
Supplemental General Fund	74,974	139,000	(64,026)	136,547
Total Receipts	$ 86,052	$153,500	$ (67,448)	$146,410
Expenditures				
Instruction	$123,585	$150,000	$ (26,415)	$143,742
Student support services	1,224	-	1,224	1,528
Operations and maintenance	1,604	-	1,604	-
Total Expenditures	$126,413	$150,000	$ (23,587)	$145,270
Receipts Over (Under) Expenditures	$ (40,361)			$ 1,140
Unencumbered Cash, Beginning	40,361			39,221
Unencumbered Cash, Ending	-			$ 40,361

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-12

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$928,598	$1,069,256	$ (140,658)	$972,051
Expenditures				
Employees' Benefits	928,598	$1,069,256	$ (140,658)	972,051
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-13

AT RISK K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$1,524,125	$1,524,125	-	$1,307,107
Supplemental General Fund	414,401	414,401	-	361,929
Total Receipts	$1,938,526	$1,938,526	-	$1,669,036
Expenditures				
Instruction	1,938,526	$1,938,526	-	1,669,036
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-14

AT RISK 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Preschool tuition	$ 5,300	$ 10,000	$ (4,700)	$ 9,900
Operating Transfers:				
Supplemental General Fund	122,301	-	122,301	103,852
Total Receipts	$127,601	$ 10,000	$117,601	$113,752
Expenditures				
Instruction	127,601	$129,440	$ (1,839)	113,752
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-15

GIFTS AND CONTRIBUTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Gifts and contributions	$ 89,570	$ 15,000	$ 74,570	$ 5,669
Expenditures				
Instruction	$ 30,870	$ 10,000	$ 20,870	$ -
Other support services	-	-	-	5,684
Total Expenditures	$ 30,870	$ 10,000	$ 20,870	$ 5,684
Receipts Over (Under) Expenditures	$ 58,700			$ (15)
Unencumbered Cash, Beginning	36,691			36,706
Unencumbered Cash, Ending	$ 95,391			$ 36,691

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-16

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$544,987	$ 10,715	$534,272	$559,233
Delinquent	25,581	5,362	20,219	9,586
Motor vehicle tax	33,772	33,929	(157)	34,445
RV Tax	392	319	73	450
Commercial vehicle tax	5,709	1,552	4,157	5,155
Total Receipts	$610,441	$ 51,877	$558,564	$608,869
Expenditures				
Appropriation	635,000	$635,000	-	625,000
Receipts Over (Under) Expenditures	$ (24,559)			$ (16,131)
Unencumbered Cash, Beginning	89,132			105,263
Unencumbered Cash, Ending	$ 64,573			$ 89,132

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-17

RECREATION COMMISSION EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$155,487	$154,856	$ 631	$188,954
Delinquent	8,784	1,207	7,577	3,299
Motor vehicle tax	11,951	12,044	(93)	13,834
Recreational vehicle tax	139	114	25	180
Commercial vehicle tax	2,097	551	1,546	2,203
Total Receipts	$178,458	$168,772	$ 9,686	$208,470
Expenditures				
Appropriation	175,000	$175,000	-	200,000
Receipts Over (Under) Expenditures	$ 3,458			$ 8,470
Unencumbered Cash, Beginning	29,619			21,149
Unencumbered Cash, Ending	$ 33,077			$ 29,619

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-18

TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Local Sources:		
Rental fees and books	$ 13,852	$ 12,176
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 13,852	$ 12,176
Unencumbered Cash, Beginning	76,530	64,354
Unencumbered Cash, Ending	$ 90,382	$ 76,530

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-19

SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Local Sources:		
Interest income	$ 172	$ 112
Expenditures		
Scholarships	500	500
Receipts Over (Under) Expenditures	$ (328)	$ (388)
Unencumbered Cash, Beginning	8,424	8,812
Unencumbered Cash, Ending	$ 8,096	$ 8,424

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-20

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$227,946	$231,215
Expenditures		
Instruction	$216,336	$231,215
General Administration	11,610	-
Total Expenditures	$227,946	$231,215
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-21

TITLE I MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 77,000	$ 84,546
Expenditures		
Instruction	$ 67,897	$ 69,782
General Administration	9,103	14,764
Total Expenditures	$ 77,000	$ 84,546
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-22

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 33,466	$ 31,699
Expenditures		
Instruction	$ 33,466	$ 28,303
Instructional support staff	-	3,396
Total Expenditures	$ 33,466	$ 31,699
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-23

TITLE III ENGLISH LANGUAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 21,681	$ 22,930
Expenditures		
Instruction	21,681	22,930
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-24

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Operating Transfers:		
General Fund	$ 23,964	-
Expenditures		
Instruction	$ 16,069	-
Community service operations	73,715	-
Total Expenditures	$ 89,784	-
Receipts Over (Under) Expenditures	$ (65,820)	$ -
Unencumbered Cash, Beginning	863,731	863,731
Unencumbered Cash, Ending	$797,911	$863,731

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-25

SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Operating Transfers:		
General Fund	$ 16,068	$ -
Interest income	183,932	-
Collections	1,990,608	1,761,929
Total Receipts	$2,190,608	$1,761,929
Expenditures		
Claims and fees	1,779,421	1,944,362
Receipts Over (Under) Expenditures	$ 411,187	$ (182,433)
Unencumbered Cash, Beginning	390,142	572,575
Unencumbered Cash, Ending	$ 801,329	$ 390,142

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-26

ESSERS III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 60,474	$1,277,875
Expenditures		
Instruction	$ 71,882	$ 836,668
Student transportation services	515	5,516
Instructional support staff	2,580	51,996
Total Expenditures	$ 74,977	$ 894,180
Receipts Over (Under) Expenditures	$ (14,503)	$ 383,695
Unencumbered Cash, Beginning	14,503	(369,192)
Unencumbered Cash, Ending	-	$ 14,503

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-27

CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	-	$ 112,079
Expenditures		
Instruction	-	117
Receipts Over (Under) Expenditures	-	$ 111,962
Unencumbered Cash, Beginning	-	(111,962)
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-28

SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$132,373	$200,422
Expenditures		
Instruction	130,771	189,592
Receipts Over (Under) Expenditures	$ 1,602	$ 10,830
Unencumbered Cash, Beginning	(1,602)	(12,432)
Unencumbered Cash, Ending	-	$ (1,602)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-29

KDHE K-12 COVID TESTING GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Federal Sources:		
Federal aid	$ 53,568	$123,368
Expenditures		
Instruction	24,049	70,257
Receipts Over (Under) Expenditures	$ 29,519	$ 53,111
Unencumbered Cash, Beginning	(29,519)	(82,630)
Unencumbered Cash, Ending	-	$ (29,519)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-30

EAGLES MARKET FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2025
(with comparative actual totals for the prior year ended June 30, 2024)

	6-30-25	6-30-24
Receipts		
Donations	$ 14,790	-
Expenditures		
Community service operations	8,566	-
Receipts Over (Under) Expenditures	$ 6,224	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ 6,224	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Class of 2028	$ -	$ 786	$ -	$ 786
Class of 2027	727	8,855	6,275	3,307
Class of 2026	1,776	3,816	5,108	484
Class of 2025	980	6,025	6,075	930
Class of 2024	16	3,472	3,488	-
Class of 2023	67	-	-	67
Drivers Education	-	6,300	6,300	-
Blue & Red	11,135	-	-	11,135
STUCO	5,460	3,525	5,699	3,286
NHS	2,635	2,478	490	4,623
FFA	15,280	110,728	114,110	11,898
Sociology Class	40	-	-	40
Business – Cloud 9 Cafe	512	7,758	6,807	1,463
Yearbook	26,334	3,199	2,670	26,863
Football	2,471	9,750	12,029	192
Wrestling	2,395	2,610	3,606	1,399
Softball	2,583	1,050	1,725	1,908
Powerlifting	329	2,989	1,677	1,641
Woods	-	617	617	-
Ag Mechanics	-	824	824	-
General Shop	-	271	271	-
Cheerleaders	1,097	2,678	2,352	1,423
Drill Team	185	2,532	2,641	76
Volleyball	1,491	4,573	2,698	3,366
Scholars Bowl	779	-	-	779
Boys Basketball	6,456	11,590	12,656	5,390
Girls Basketball	1,415	1,000	1,271	1,144
Debate/Forensics	1,137	6,076	7,207	6
Concessions	6,019	24,364	24,325	6,058
Baseball	1,567	1,223	1,313	1,477
Cross Country	323	951	1,856	(582)
Track	(201)	10,022	4,526	5,295

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (Continued):				
Golf – Girls	4,115	1,190	326	4,979
Golf – Boys	1,911	140	1,029	1,022
FBLA	400	1,801	982	1,219
Resource Room	8	-	-	8
Video Broadcasting (eSports)	1,010	1,427	2,065	372
Choir	4,315	-	771	3,544
Show Choir Trip Activity	5,050	4,950	10,000	-
HS/MS Band	(819)	2,640	616	1,205
Library	4,790	97	-	4,887
HS/MS Student ID	59	-	-	59
All School Musical	10,750	4,334	4,938	10,146
All School Play Activity	4,068	3,560	3,595	4,033
Art Department	-	1,104	1,104	-
HALO	1,332	5,602	6,634	300
HALO Christmas Heros	2,235	4,187	4,720	1,702
Concession – Special	1,250	860	222	1,888
Student Rewards	964	843	1,010	797
Counselor	1,711	-	-	1,711
Health Science Class Fees	-	1,113	1,113	-
Art Club	2,718	3,279	2,590	3,407
HLA	705	1,762	1,770	697
Photography	256	3,115	2,576	795
Science Club	3,543	13,118	9,472	7,189
HS/MS Insufficent Funds	95	683	784	(6)
Eagle Print	115	-	-	115
Sales Tax	1,548	10,619	11,233	934
Laptop Insurance	-	5,739	5,443	296
HS/MS Classroom Resources Fees	-	2,314	2,374	(60)
HS/MS Weights	2,062	2,736	4,821	(23)
HS/MS Food Service	265	20,651	19,816	1,100
HS/MS Petty Cash	-	6,000	6,000	-
Sub-total High School	$147,464	$343,926	$344,620	$146,770

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Middle School:				
STUCO	$ 2,176	$ 2,379	$ 1,296	$ 3,259
Robotics	1,579	12,890	14,102	367
Track	143	-	-	143
Cheerleading	2,435	-	-	2,435
Resource Room	115	-	-	115
AB Student	1,926	9,557	8,834	2,649
Music Activity	(64)	-	-	(64)
Yearbook	2,412	166	-	2,578
Art	2,007	130	2,137	-
Quiz Bowl	52	-	-	52
Wrestling	2	1,096	1,144	(46)
Volleyball	487	1,356	1,478	365
Football	214	-	-	214
Boys Basketball	49	1,100	-	1,149
Girls Basketball	1,220	530	522	1,228
Sub-total Middle School	$ 14,753	$ 29,204	$ 29,513	$ 14,444
Elementary School:				
Student Activities	$ 18,384	$ 23,289	$ 18,608	$ 23,065
Book Fees	20	-	4	16
Student Lunches	510	28,772	28,782	500
Petty Cash	-	1,881	1,881	-
Clubs and Organizations	491	242	220	513
Classroom Resources Fee	-	1,795	1,795	-
Laptop Insurance	-	1,962	1,962	-
Sales Tax	(460)	329	169	(300)
Sub-total Elementary School	$ 18,945	$ 58,270	$ 53,421	$ 23,794
Total Student Organization Funds	$181,162	$431,400	$427,554	$185,008

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
High School/Middle School:				
Activity	$ 4,707	$ 53,612	$ 54,615	$ 3,704

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUPPLEMENTARY INFORMATION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 210's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 210's major federal programs for the fiscal year ended June 30, 2025. Unified School District No. 210's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 210 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the *Kansas Municipal Audit and Accounting Guide*; auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District No. 210 and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 210's compliance with the compliance requirements referred to above.

21 PLAZA DRIVE P.O. BOX 2707 LIBERAL, KS 67905-2707 (620) 624-8471 FAX (620) 624-9260 HRA@hayrice.com
Members of the American Institute and of the Kansas Society of Certified Public Accountants
Member of Private Practice Section

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Unified School District No. 210's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District No. 210's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District No. 210's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Unified School District No. 210's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Unified School District No. 210's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 210's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

September 29, 2025

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2025

Federal Grantor/Pass Through Grantor Program Title	Federal CFDA Number	Expenditures
U. S. Department of Education – Pass Through Kansas Department of Education:		
Title I Low Income	84.010	$ 207,528
Title I Migrant	84.011	77,000
English Language Acquisition	84.365	21,681
Supporting Effective Instruction	84.367	33,466
ESSA Student Support Academic Enrichment	84.424	20,418
ESSER III Covid-19	84.425W	941
ESSER III Covid-19	84.425U	191,906
Total Department of Education		$ 552,940
U.S. Department of Health and Human Services – Pass Through Kansas Department of Education:		
KDHE K-12 COVID Testing	93.323	$ 53,568
U. S. Department of Agriculture – Pass Through Kansas Department of Education:		
Child and Adult Care Food Program	10.558	$ 11,669
State Administrative Expenses for Child Nutrition	10.560	1,227
Child Nutrition Cluster:		
School Breakfast	10.553	72,992
National School Lunch Program	10.555	317,505
Summer Food Service Program	10.559	118,444
Fresh Fruits and Vegetables	10.582	2,196
Total Child Nutrition Cluster		$ 511,137
Total Department of Agriculture		$ 524,033
Total Expenditures of Federal Awards		$1,130,541

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2025

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Unified School District No. 210 under programs of the federal government for the fiscal year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District No. 210, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Unified School District No. 210.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the accompanying Schedule of Expenditures of Federal Awards are reported on the regulatory basis of accounting, which are accounting practices prescribed by the State of Kansas and are described in Note 1 to the School District's regulatory basis financial statement.

Note C: Indirect Cost Rate

Unified School District No. 210 has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note D: Subrecipients

None of the funds were passed through to subrecipients.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2025

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the regulatory basis financial statements of Unified School District No. 210.

2. No significant deficiencies were disclosed during the audit of the financial statement that would be required to be reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.

3. No instances of noncompliance material to the financial statements of Unified School District No. 210 were disclosed during the audit.

4. No significant deficiencies in internal control over major federal award programs were disclosed during that audit that would be required to be reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.

5. The auditor's report on compliance for the major federal award programs for Unified School District No. 210 expresses an unmodified opinion on all major federal programs.

6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).

7. The programs tested as major programs were:
   Child Nutrition Cluster CFDA #10.553, 10.555, 10.559, 10.582

8. The threshold for determining type A and B programs was $750,000.

9. Unified School District No. 210 did not qualify as a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the fiscal year ended June 30, 2025

There were no audit findings relating to federal award programs in the prior years audit.