UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2023

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2023

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: Parent Education Fund	33
Schedule 2-10: Bond and Interest Fund	34
Schedule 2-11: Special Education Fund	35
Schedule 2-12: Vocational Education Fund	36
Schedule 2-13: KPERS Retirement Contribution Fund	37
Schedule 2-14: At Risk K-12 Fund	38
Schedule 2-15: At Risk 4 Year Old Fund	39
Schedule 2-16: Gifts and Contributions Fund	40
Schedule 2-17: Recreation Commission Fund	41
Schedule 2-18: Recreation Commission Employees' Benefits Fund	42

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2023

TABLE OF CONTENTS
(Continued)

	Page Number
REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION (Continued)	
Schedules of Receipts and Expenditures – Regulatory Basis	
Schedule 2-19: Textbook Rental Fund	44
Schedule 2-20: Scholarship Fund	45
Schedule 2-21: Title I Low Income Fund	46
Schedule 2-22: Title I Migrant Fund	47
Schedule 2-23: Title II Improving Teacher Quality Fund	48
Schedule 2-24: Title III English Language Fund	49
Schedule 2-25: Contingency Reserve Fund	50
Schedule 2-26: Self-Funded Insurance Fund	51
Schedule 2-27: ESSERS III Fund	52
Schedule 2-28: Cares Act Fund	53
Schedule 2-29: Summer School Fund	54
Schedule 2-30: KDHE K-12 Covid Testing Grant Fund	55
Schedule 2-31: Eagles Learning Fund	56
Schedule 3	
Agency Funds – Summary of Receipts and Disbursements – Regulatory Basis	58
Schedule 4	
District Activity Funds – Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	62
SUPPLEMENTARY INFORMATION	
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	64
Schedule 5	
Schedule of Expenditures of Federal Awards	67
Notes to Schedule of Expenditures of Federal Awards	68
Schedule 6	
Schedule of Findings and Questioned Costs	69

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, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 210 as of June 30, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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, 2022 (not presented herein), and have issued our report thereon dated September 22, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, 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 27, 2023, 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 27, 2023

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, 2023, 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 27, 2023, 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 27, 2023

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, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 8,807,238	$ 8,807,238	$ -	$ 45,963	$ 45,963
Supplemental General	166,265	2,728,311	2,760,000	134,576	8,812	143,388
Special Purpose Funds:						
Bilingual Education	-	265,561	265,561	-	844	844
Virtual Education	-	53,456	53,456	-	519	519
Capital Outlay	948,909	1,391,278	1,227,369	1,112,818	63,080	1,175,898
Driver Training	64,083	11,870	20,785	55,168	1,446	56,614
Food Service	126,203	759,742	759,737	126,208	-	126,208
Professional Development	37,545	26,074	25,924	37,695	1	37,696
Parent Education	-	64,783	64,783	-	932	932
Special Education	413,788	1,011,083	999,909	424,962	1	424,963
Vocational Education	33,929	146,640	141,348	39,221	1,140	40,361
KPERS Retirement Contribution	-	959,721	959,721	-	-	-
At Risk K-12	48,176	1,868,374	1,916,550	-	9,893	9,893
At Risk 4 Year Old	-	108,492	108,492	-	206	206
Gifts and Contributions	32,308	12,000	7,602	36,706	-	36,706
Recreation Commission	65,315	555,770	515,822	105,263	-	105,263
Recreation Commission Employees' Benefits	19,210	201,939	200,000	21,149	-	21,149
Textbook Rental	50,000	14,354	-	64,354	-	64,354
Scholarship	9,270	42	500	8,812	-	8,812
Title I Low Income	-	227,185	227,185	-	296	296
Title I Migrant	-	93,940	93,940	-	506	506
Title II Improving Teacher Quality	-	31,170	31,170	-	-	-
Title III English Language	-	23,916	23,916	-	79	79
Contingency Reserve	750,000	113,731	-	863,731	-	863,731
Self-Funded Insurance	544,062	1,781,596	1,753,083	572,575	-	572,575
ESSERS III	-	96,309	465,501	(369,192)	318,838	(50,354)
Cares Act	(62,887)	78,874	127,949	(111,962)	-	(111,962)
Summer School	(15,557)	154,799	151,674	(12,432)	842	(11,590)
KDHE K-12 Covid Testing Grant	(33,464)	92,919	142,085	(82,630)	27,303	(55,327)
District Activities	5,868	57,999	54,937	8,930	-	8,930
Debt Service Fund – Bond and Interest	1,638,175	2,768,729	2,725,716	1,681,188	-	1,681,188
Total Reporting Entity (Excluding Agency Funds)	$4,841,198	$24,507,895	$24,631,953	$4,717,140	$480,701	$5,197,841

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, 2023

Composition of Cash:	
District checking account	$ (721,438)
Elementary School checking account	16,426
High School checking account	195,111
Money Market accounts	5,901,538
Certificates of Deposit	8,811
Total Cash	$5,400,448
Agency Funds per Schedule 3	(202,607)
Total Reporting Entity (Excluding Agency Funds)	$5,197,841

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, 2023

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, 2023:

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 adoption of the final budget has been adjusted to on or before September 20th. 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
Title I Low Income	ESSERS III
Title I Migrant	Cares Act
Title II Improving Teacher Quality	Summer School
Title III English Language	District Activities

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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.

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.

Note 3: Deposits and Investments (Continued)

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, 2023.

At June 30, 2023, Unified School District No. 210's carrying amount of deposits was $5,400,448 and the bank balance was $6,281,680. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $4,900,448 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	$ 613,650
	Contingency Reserve	KSA 72-6428	113,731
	At Risk K-12	KSA 72-6428	1,481,422
	Total		$2,208,803

Note 4: Interfund Transfers (Continued)

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Supplemental General	At Risk K-12	KSA 72-6433	$ 386,952
	Food Service	KSA 72-6433	50,000
	Parent Education	KSA 72-6433	31,534
	Bilingual Education	KSA 72-6433	265,561
	Vocational Education	KSA 72-6433	135,300
	At Risk 4 Year Old	KSA 72-6433	98,592
	Professional Development	KSA 72-6433	21,500
	Special Education	KSA 72-6433	397,080
	Virtual Education	KSA 72-6433	53,456
	Total		$1,439,975

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 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The 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 $951,729 for the year ended June 30, 2023.

The State of Kansas contributed 13.11% of covered payroll during fiscal year 2023, excluding the Group Death & Disability Insurance rate. During fiscal year 2024, the State of Kansas will contribute 12.57% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2023, was $601,008,971. *KPERS received $500 million in August 2021 from pension obligation bonds, Series 2021K, issued by the State of Kansas. In addition, per SB421 passed in the 2022 Legislative Session, $600 million in new contributions were transferred to KPERS in May and June of 2022. The transfers from the pension obligation bonds and SB421 were applied to the unfunded actuarial liability of the School group.*

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At June 30, 2023, the School District's proportionate share of the collective net pension liability reported by KPERS was $9,072,528. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are 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.

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

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.

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, 2023.

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, 2023. These compliance audits have not been conducted as of September 27, 2023. 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 27, 2023, 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, 2023 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
2012 Series	2.00-2.20%	10/02/12	$9,795,000	9/01/24	$5,000,000	$ -	$2,635,000	$2,365,000	$ 88,715
Finance Leases:									
HVAC	2.09%	3/17/16	4,477,915	3/17/31	2,851,432	-	291,252	2,560,180	59,595
Apple	1.50%	2/25/23	937,057	7/15/25	-	937,057	313,447	623,610	5,391
Total Contractual Indebtedness					$7,851,432	$937,057	$3,239,699	$5,548,790	$153,701

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

	6-30-24	6-30-25	6-30-26	6-30-27	6-30-28	6-30-29-6-30-33	Total
Principal:							
General obligation bonds	$1,665,000	$ 700,000	$ -	$ -	$ -	$ -	$2,365,000
Finance leases	606,823	617,680	309,898	316,374	322,987	1,010,028	3,183,790
Total principal	$2,271,823	$1,317,680	$309,898	$316,374	$322,987	$1,010,028	$5,548,790
Interest:							
General obligation bonds	$ 33,513	$ 7,700	$ -	$ -	$ -	$ -	$ 41,213
Finance leases	62,862	52,005	40,949	34,472	27,860	42,510	260,658
Total interest	$ 96,375	$ 59,705	$ 40,949	$ 34,472	$ 27,860	$ 42,510	$ 301,871
Total Principal and Interest	$2,368,198	$1,377,385	$350,847	$350,846	$350,847	$1,052,538	$5,850,661

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, 2023

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	$8,964,690	$ (157,452)	-	$8,807,238	$8,807,238	$ -
Supplemental General	2,760,000	-	-	2,760,000	2,760,000	-
Special Purpose Funds:						
Bilingual Education	302,875	-	-	302,875	265,561	(37,314)
Virtual Education	75,000	-	-	75,000	53,456	(21,544)
Capital Outlay	1,500,000	-	-	1,500,000	1,227,369	(272,631)
Driver Training	38,435	-	-	38,435	20,785	(17,650)
Food Service	760,000	-	-	760,000	759,737	(263)
Professional Development	35,000	-	-	35,000	25,924	(9,076)
Parent Education	60,154	-	-	60,154	64,783	4,629
Bond and Interest	2,725,716	-	-	2,725,716	2,725,716	-
Special Education	1,000,000	-	-	1,000,000	999,909	(91)
Vocational Education	159,150	-	-	159,150	141,348	(17,802)
KPERS Retirement Contribution	1,023,235	-	-	1,023,235	959,721	(63,514)
At Risk K-12	1,935,769	-	-	1,935,769	1,916,550	(19,219)
At Risk 4 Year Old	110,000	-	-	110,000	108,492	(1,508)
Gifts and Contributions	20,000	-	-	20,000	7,602	(12,398)
Recreation Commission	515,822	-	-	515,822	515,822	-
Recreation Commission Employees' Benefits	200,000	-	-	200,000	200,000	-

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, 2023

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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
State Sources:				
State aid	$8,070,869	$8,194,395	$ (123,526)	$7,557,212
Mineral production tax	140,657	100,000	40,657	94,074
Special Education aid	595,712	670,295	(74,583)	590,696
Total Receipts	$8,807,238	$8,964,690	$ (157,452)	$8,241,982
Expenditures				
Instruction	$3,739,428	$3,781,174	$ (41,746)	$3,602,760
Student support services	16,005	198,820	(182,815)	190,276
Instructional support staff	20,663	40,102	(19,439)	35,473
General Administration	646,020	485,105	160,915	467,550
School Administration	409,719	332,940	76,779	322,932
Central services	219,732	220,285	(553)	209,856
Operations and maintenance	908,119	963,044	(54,925)	929,581
Student transportation services	638,749	511,923	126,826	492,303
Operating transfers	2,208,803	2,431,297	(222,494)	1,991,538
Adjustment to comply with legal max	-	(157,452)	157,452	-
Total Expenditures	$8,807,238	$8,807,238	-	$8,242,269
Receipts Over (Under) Expenditures	-			$ (287)
Unencumbered Cash, Beginning	-			287
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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$1,291,828	$ 55,658	$1,236,170	$1,486,714
Delinquent	57,364	11,662	45,702	40,350
Motor vehicle tax	153,191	136,557	16,634	88,303
RV tax	1,820	1,544	276	1,516
Commercial vehicle tax	24,612	6,141	18,471	50,885
Miscellaneous	-	-	-	2,110
State Sources:				
State aid	1,199,496	1,199,496	-	944,248
Total Receipts	$2,728,311	$1,411,058	$1,317,253	$2,614,126
Expenditures				
Instruction	$ 28,476	$ 5,000	$ 23,476	$ (3,750)
Student support services	104,351	125,160	(20,809)	121,202
Instructional support staff	393,282	474,500	(81,218)	416,892
General Administration	147	-	147	137
School Administration	403,645	445,823	(42,178)	411,531
Central services	10,857	15,000	(4,143)	15,622
Operations and maintenance	379,267	355,702	23,565	349,589
Operating transfers	1,439,975	1,338,815	101,160	1,240,153
Total Expenditures	$2,760,000	$2,760,000	-	$2,551,376
Receipts Over (Under) Expenditures	$ (31,689)			$ 62,750
Unencumbered Cash, Beginning	166,265			103,515
Unencumbered Cash, Ending	$ 134,576			$ 166,265

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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$265,561	$302,875	$ (37,314)	$292,713
Expenditures				
Instruction	265,561	$302,875	$ (37,314)	292,713
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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$ 53,456	$ 75,000	$ (21,544)	$ 50,940
Expenditures				
Instruction	53,456	$ 75,000	$ (21,544)	50,940
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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$ 805,915	$ 783,721	$ 22,194	$ 525,438
Delinquent	21,178	4,115	17,063	16,201
Motor vehicle tax	54,198	48,319	5,879	50,783
Recreational vehicle tax	644	546	98	660
Commercial vehicle tax	8,738	2,173	6,565	8,967
Interest on idle funds	75,601	50,000	25,601	7,429
Miscellaneous	28,852	50,000	(21,148)	54,508
State Sources:				
State aid	396,152	396,152	-	226,616
Operating Transfers:				
General Fund	-	132,914	(132,914)	109,961
Total Receipts	$1,391,278	$1,467,940	$ (76,662)	$1,000,563
Expenditures				
Instruction	$ 96,404	$ 90,000	$ 6,404	$ 27,971
Instructional support staff	81,371	115,000	(33,629)	80,223
School Administration	53,631	60,000	(6,369)	46,214
Operations and maintenance	647,377	785,000	(137,623)	517,151
Student transportation	205,446	175,000	30,446	26,900
Facility acquisition and construction services	143,140	275,000	(131,860)	172,743
Total Expenditures	$1,227,369	$1,500,000	$ (272,631)	$ 871,202
Receipts Over (Under) Expenditures	$ 163,909			$ 129,361
Unencumbered Cash, Beginning	948,909			819,548
Unencumbered Cash, Ending	$1,112,818			$ 948,909

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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State safety aid	$ 6,020	$ 5,805	$ 215	$ 5,612
Miscellaneous	5,850	-	5,850	-
Total Receipts	$ 11,870	$ 5,805	$ 6,065	$ 5,612
Expenditures				
Instruction	20,785	$ 38,435	$ (17,650)	5,175
Receipts Over (Under) Expenditures	$ (8,915)			$ 437
Unencumbered Cash, Beginning	64,083			63,646
Unencumbered Cash, Ending	$ 55,168			$ 64,083

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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Student sales	$145,968	$170,860	$ (24,892)	$ 15,278
Adult sales	8,149	40,975	(32,826)	4,334
State Sources:				
School food assistance	5,515	4,920	595	3,515
Federal Sources:				
Child nutrition programs	509,766	480,381	29,385	678,856
Supply chain assistance	40,344	7,268	33,076	22,634
Operating Transfers:				
Supplemental General Fund	50,000	50,000	-	15,000
Total Receipts	$759,742	$754,404	$ 5,338	$739,617
Expenditures				
Operations and maintenance	$ 1,875	$ 1,875	$ -	$ 1,875
Food service operation	757,862	758,125	(263)	728,584
Total Expenditures	$759,737	$760,000	$ (263)	$730,459
Receipts Over (Under) Expenditures	$ 5			$ 9,158
Unencumbered Cash, Beginning	126,203			117,045
Unencumbered Cash, Ending	$126,208			$126,203

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, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Miscellaneous	$ -	$ 4,500	$ (4,500)	$ -
State Sources:				
State aid	4,574	-	4,574	-
Operating Transfers:				
Supplemental General Fund	21,500	30,000	(8,500)	32,000
Total Receipts	$ 26,074	$ 34,500	$ (8,426)	$ 32,000
Expenditures				
Instructional support staff	25,924	$ 35,000	$ (9,076)	29,455
Receipts Over (Under) Expenditures	$ 150			$ 2,545
Unencumbered Cash, Beginning	37,545			35,000
Unencumbered Cash, Ending	$ 37,695			$ 37,545

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-9

PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 33,249	$ 33,424	$ (175)	$ 15,057
Operating Transfers:				
Supplemental General Fund	31,534	26,730	4,804	7,529
Total Receipts	$ 64,783	$ 60,154	$ 4,629	$ 22,586
Expenditures				
Student support services	$ 63,668	$ 57,362	$ 6,306	$ 20,356
Instructional support staff	1,075	562	513	200
Other support services	40	2,230	(2,190)	2,030
Total Expenditures	$ 64,783	$ 60,154	$ 4,629	$ 22,586
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-10

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$1,316,636	$1,279,901	$ 36,735	$ 741,496
Delinquent	35,711	5,794	29,917	33,704
Motor vehicle tax	91,395	83,175	8,220	69,134
Recreational vehicle tax	1,125	941	184	1,322
Commercial vehicle tax	16,478	3,740	12,738	50,131
State Sources:				
State aid	1,307,384	1,307,383	1	739,993
Total Receipts	$2,768,729	$2,680,934	$ 87,795	$1,635,780
Expenditures				
Interest payment	$ 88,716	$ 88,716	-	$ 121,065
Miscellaneous	2,000	2,000	-	1,000
Principal	2,635,000	2,635,000	-	1,600,000
Total Expenditures	$2,725,716	$2,725,716	-	$1,722,065
Receipts Over (Under) Expenditures	$ 43,013			$ (86,285)
Unencumbered Cash, Beginning	1,638,175			1,724,460
Unencumbered Cash, Ending	$1,681,188			$1,638,175

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-11

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Miscellaneous	$ 353	$ -	$ 353	$ -
Operating Transfers:				
General Fund	613,650	800,000	(186,350)	755,431
Supplemental General Fund	397,080	200,000	197,080	227,071
Total Receipts	$1,011,083	$1,000,000	$ 11,083	$982,502
Expenditures				
Instruction	$ 988,333	$ 975,440	$ 12,893	$951,269
Vehicle operating services	11,576	24,560	(12,984)	17,445
Total Expenditures	$ 999,909	$1,000,000	$ (91)	$968,714
Receipts Over (Under) Expenditures	$ 11,174			$ 13,788
Unencumbered Cash, Beginning	413,788			400,000
Unencumbered Cash, Ending	$ 424,962			$413,788

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-12

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 11,340	$ 10,730	$ 610	$ -
Federal Sources:				
Federal aid	-	-	-	88,643
Operating Transfers:				
Supplemental General Fund	135,300	155,000	(19,700)	137,000
Total Receipts	$146,640	$165,730	$ (19,090)	$225,643
Expenditures				
Instruction	$141,348	$154,150	$ (12,802)	$137,231
Student support services	-	-	-	70,000
Instructional support staff	-	5,000	(5,000)	8,705
Total Expenditures	$141,348	$159,150	$ (17,802)	$215,936
Receipts Over (Under) Expenditures	$ 5,292			$ 9,707
Unencumbered Cash, Beginning	33,929			24,222
Prior year cancelled encumbrances	$ 39,221			-
Unencumbered Cash, Ending				$ 33,929

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-13

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$959,721	$1,023,235	$ (63,514)	$956,294
Expenditures				
Employees' Benefits	959,721	$1,023,235	$ (63,514)	956,294
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-14

AT RISK K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$1,481,422	$1,498,383	$ (16,961)	$1,126,146
Supplemental General Fund	386,952	389,210	(2,258)	312,030
Total Receipts	$1,868,374	$1,887,593	$ (19,219)	$1,438,176
Expenditures				
Instruction	1,916,550	$1,935,769	$ (19,219)	1,390,000
Receipts Over (Under) Expenditures	$ (48,176)			$ 48,176
Unencumbered Cash, Beginning	48,176			-
Unencumbered Cash, Ending	-			$ 48,176

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-15

AT RISK 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Preschool tuition	$ 9,900	$ -	$ 9,900	$ 8,500
Operating Transfers:				
Supplemental General Fund	98,592	110,000	(11,408)	97,001
Total Receipts	$108,492	$110,000	$ (1,508)	$105,501
Expenditures				
Instruction	108,492	$110,000	$ (1,508)	105,501
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-16

GIFTS AND CONTRIBUTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Gifts and contributions	$ 12,000	$ 10,000	$ 2,000	$ 67
Expenditures				
Instruction	$ -	$ -	$ -	$ 16,323
Other support services	7,602	20,000	(12,398)	-
Total Expenditures	$ 7,602	$ 20,000	$ (12,398)	$ 16,323
Receipts Over (Under) Expenditures	$ 4,398			$ (16,256)
Unencumbered Cash, Beginning	32,308			48,564
Unencumbered Cash, Ending	$ 36,706			$ 32,308

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-17

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$502,767	$489,806	$ 12,961	$327,878
Delinquent	13,265	2,573	10,692	10,109
Motor vehicle tax	33,874	30,197	3,677	31,678
RV Tax	403	341	62	412
Commercial vehicle tax	5,461	1,358	4,103	5,666
Total Receipts	$555,770	$524,275	$ 31,495	$375,743
Expenditures				
Appropriation	515,822	$515,822	-	381,450
Receipts Over (Under) Expenditures	$ 39,948			$ (5,707)
Unencumbered Cash, Beginning	65,315			71,022
Unencumbered Cash, Ending	$105,263			$ 65,315

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-18

RECREATION COMMISSION EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$184,376	$180,101	$ 4,275	$139,520
Delinquent	4,578	1,100	3,478	2,333
Motor vehicle tax	11,381	9,799	1,582	7,659
Recreational vehicle tax	127	111	16	98
Commercial vehicle tax	1,477	440	1,037	1,244
Total Receipts	$201,939	$191,551	$ 10,388	$150,854
Expenditures				
Appropriation	200,000	$200,000	-	146,000
Receipts Over (Under) Expenditures	$ 1,939			$ 4,854
Unencumbered Cash, Beginning	19,210			14,356
Unencumbered Cash, Ending	$ 21,149			$ 19,210

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-19

TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Local Sources:		
Rental fees and books	$ 14,354	$ 20,271
Operating Transfers:		
Supplemental General	-	27,589
Total Receipts	$ 14,354	$ 47,860
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 14,354	$ 47,860
Unencumbered Cash, Beginning	50,000	2,140
Unencumbered Cash, Ending	$ 64,354	$ 50,000

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-20

SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Local Sources:		
Interest income	$ 42	$ 44
Expenditures		
Scholarships	500	500
Receipts Over (Under) Expenditures	$ (458)	$ (456)
Unencumbered Cash, Beginning	9,270	9,726
Unencumbered Cash, Ending	$ 8,812	$ 9,270

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-21

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$227,185	$231,264
Expenditures		
Instruction	$223,620	$231,264
General Administration	3,565	-
Total Expenditures	$227,185	$231,264
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-22

TITLE I MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$ 93,940	$ 85,400
Expenditures		
Instruction	$ 91,872	$ 63,769
General Administration	2,068	21,631
Total Expenditures	$ 93,940	$ 85,400
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-23

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$ 31,170	$ 32,268
Expenditures		
Instruction	$ 21,652	$ 30,864
Instructional support staff	4,158	3,280
General Administration	5,360	-
Total Expenditures	$ 31,170	$ 34,144
Receipts Over (Under) Expenditures	-	$ (1,876)
Unencumbered Cash, Beginning	-	1,876
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-24

TITLE III ENGLISH LANGUAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$ 23,916	$ 23,148
Expenditures		
Instruction	23,916	23,148
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-25

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Operating Transfers:		
General Fund	$113,731	$ -
Supplemental General Fund	-	41,280
Total Receipts	$113,731	$ 41,280
Expenditures		
Capital outlay	-	162,000
Receipts Over (Under) Expenditures	$113,731	$ (120,720)
Unencumbered Cash, Beginning	750,000	870,720
Unencumbered Cash, Ending	$863,731	$ 750,000

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-26

SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Operating Transfers:		
Contingency Reserve Fund	$ -	$ 162,000
Collections	1,781,596	1,689,783
Total Receipts	$1,781,596	$1,851,783
Expenditures		
Claims and fees	1,753,083	1,806,610
Receipts Over (Under) Expenditures	$ 28,513	$ 45,173
Unencumbered Cash, Beginning	544,062	498,889
Unencumbered Cash, Ending	$ 572,575	$ 544,062

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-27

ESSERS III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$ 96,309	-
Expenditures		
Instruction	$ 318,838	-
Student transportation services	1,733	-
Instructional support staff	93,855	-
General Administration	51,075	-
Total Expenditures	$ 465,501	-
Receipts Over (Under) Expenditures	$ (369,192)	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ (369,192)	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-28

CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$ 78,874	$112,657
Expenditures		
Instruction	$ 26,777	$ 64,134
Student support services	30,000	-
Operations and maintenance	48,098	-
State and Federal relations	23,074	38,372
Total Expenditures	$ 127,949	$102,506
Receipts Over (Under) Expenditures	$ (49,075)	$ 10,151
Unencumbered Cash, Beginning	(62,887)	(73,038)
Unencumbered Cash, Ending	$ (111,962)	$ (62,887)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-29

SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$154,799	$218,198
Expenditures		
Instruction	151,674	180,102
Receipts Over (Under) Expenditures	$ 3,125	$ 38,096
Unencumbered Cash, Beginning	(15,557)	(53,653)
Unencumbered Cash, Ending	$ (12,432)	$ (15,557)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-30

KDHE K-12 COVID TESTING GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts		
Federal Sources:		
Federal aid	$ 92,919	$ 35,742
Expenditures		
Instruction	142,085	69,206
Receipts Over (Under) Expenditures	$ (49,166)	$ (33,464)
Unencumbered Cash, Beginning	(33,464)	-
Unencumbered Cash, Ending	$ (82,630)	$ (33,464)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-31

EAGLES LEARNING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2023
(with comparative actual totals for the prior year ended June 30, 2022)

	6-30-23	6-30-22
Receipts	-	$ -
Expenditures		
Instruction	-	665
Receipts Over (Under) Expenditures	-	$ (665)
Unencumbered Cash, Beginning	-	665
Unencumbered Cash, Ending	-	-

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, 2023

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, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Class of 2026	$ 738	$ -	$ -	$ 738
Class of 2018	10	-	10	-
Class of 2021	1,389	-	1,389	-
Class of 2022	1,004	-	1,004	-
Class of 2023	2,606	3,998	4,753	1,851
Class of 2024	-	16,556	14,146	2,410
Class of 2025	-	679	-	679
Drivers Education	-	6,150	6,300	(150)
Blue & Red	12,570	-	1,435	11,135
STUCO	2,510	9,753	4,613	7,650
NHS	2,052	9,382	8,364	3,070
FFA	35,975	126,817	138,871	23,921
Channel 12	695	-	695	-
Sociology Class	40	-	-	40
Business – Cloud 9 Cafe	2,949	15,344	17,035	1,258
Yearbook	24,085	2,695	520	26,260
Football	8,574	4,679	8,912	4,341
Wrestling	2,236	1,200	670	2,766
Softball	523	4,108	2,909	1,722
Woods	-	2,380	2,380	-
Ag Mechanics	-	912	912	-
General Shop	-	50	50	-
Cheerleaders	1,210	3,311	3,519	1,002
Drill Team	-	3,834	3,709	125
Volleyball	2,552	569	1,274	1,847
Scholars Bowl	657	927	1,114	470
Boys Basketball	6,045	8,570	9,763	4,852
Girls Basketball	275	200	-	475
Debate/Forensics	373	8,225	5,448	3,150
Concessions	11,784	29,988	37,254	4,518
Baseball	3,336	4,516	5,626	2,226
Cross Country	323	-	-	323

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, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (Continued):				
Track	2,760	3,251	3,144	2,867
Golf – Girls	1,938	1,054	1,121	1,871
Golf – Boys	1,405	500	1,051	854
FBLA	2,660	350	224	2,786
Resource Room	8	-	-	8
Video Broadcasting (eSports)	637	-	-	637
Journalism	962	-	962	-
Choir	6,657	-	376	6,281
Show Choir Trip Activity	8,051	10,204	7,246	11,009
High School/Middle School Band	5,251	6,192	8,900	2,543
Library	5,034	-	-	5,034
HS/MS Student ID	54	5	-	59
All School Musical	-	11,302	2,737	8,565
All School Play Activity	10,196	1,823	8,028	3,991
Art Department	1,330	687	-	2,017
HALO	1,832	7,515	6,259	3,088
HALO Christmas Heros	-	7,119	4,500	2,619
Concession – Special	1,107	880	-	1,987
Student Rewards	660	2,379	2,762	277
Counselor	1,711	-	-	1,711
Health Science Class Fees	-	1,108	1,108	-
Art Club	3,437	7,400	9,682	1,155
HLA	917	1,786	2,450	253
Photography	2,097	5,742	7,133	706
Science Club	2,570	1,856	1,329	3,097
HS/MS Insufficent Funds	-	-	95	(95)
Eagle Print	-	115	-	115
Sales Tax	(88)	12,147	12,053	6
Laptop Insurance	-	15,903	15,803	100
HS/MS Classroom Resources Fees	-	3,155	3,155	-
HS/MS School Book Fees	-	36	36	-

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, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (Continued):				
HS/MS Weights	986	2,609	2,184	1,411
HS/MS Food Service	500	35,170	34,709	961
HS/MS Petty Cash	-	5,200	5,200	-
Cash Box	-	250	250	-
Sub-total High School	$187,183	$410,581	$425,172	$172,592
Middle School:				
STUCO	$ 3,041	$ 1,798	$ 3,571	$ 1,268
Robotics	-	434	449	(15)
Track	143	-	-	143
Cheerleading	2,252	-	-	2,252
Resource Room	115	-	-	115
AB Student	2,468	8,059	8,727	1,800
Yearbook	2,298	22	-	2,320
Art	1,797	225	15	2,007
Quiz Bowl	52	-	-	52
Wrestling	-	2,256	2,254	2
Volleyball	480	1,091	1,084	487
Football	214	-	-	214
Boys Basketball	4	1,720	-	1,724
Girls Basketball	1,283	994	1,057	1,220
Sub-total Middle School	$ 14,147	$ 16,599	$ 17,157	$ 13,589
Elementary School:				
Student Activities	$ 12,133	$ 23,342	$ 19,618	$ 15,857
Book Fees	40	5,447	5,487	-
Student Lunches	500	29,477	29,477	500
Petty Cash	-	1,900	1,900	-
Insufficient Funds	(50)	7	-	(43)
Clubs and Organizations	-	75	-	75
Classroom Resources Fee	-	1,080	1,080	-
Sales Tax	180	249	392	37
Sub-total Elementary School	$ 12,803	$ 61,577	$ 57,954	$ 16,426
Total Student Organization Funds	$214,133	$488,757	$500,283	$202,607

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, 2023

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, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
High School/Middle School:				
Activity	$ 5,868	$ 57,999	$ 54,937	$ 8,930

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, 2023. 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, 2023.

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 27, 2023

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2023

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	$ 206,697
Title I Migrant	84.011	93,940
English Language Acquisition	84.365	23,916
Supporting Effective Instruction	84.367	31,170
ESSA Student Support Academic Enrichment	84.424	20,488
ESSER Covid-19 Coronavirus	84.425	329,982
K-12 Covid Testing	93.323	92,919
Total Department of Education		$ 799,112
U. S. Department of Agriculture – Pass Through Kansas Department of Education:		
Child Nutrition Cluster:		
School Breakfast	10.553	$ 63,135
National School Lunch Program	10.555	384,173
Summer Food Service Program	10.559	102,802
Fresh Fruits and Vegetables	10.582	29,706
Total Child Nutrition Cluster		$ 579,816
Total Department of Agriculture		$ 579,816
Total Expenditures of Federal Awards		$1,378,928

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, 2023

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, 2023. 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.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2023

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, 2023

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