UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2025

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For the Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 489 Hays, Kansas
Hays, Kansas

Report on the Audit of the Financial Statement

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. 489 Hays, Kansas**, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated January 20, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025, on our consideration of the District'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 the District'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 the District's internal control over financial reporting and compliance.



ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

December 15, 2025

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types								
General Funds								
General Fund	$ 18,194	-	-	26,283,625	26,292,755	**9,064**	50,758	**59,822**
Supplemental General Fund	529,175	-	-	8,445,046	8,341,374	**632,847**	420	**633,267**
Special Purpose Funds								
At Risk (4 Year Old) Fund	9,233	-	2,211	560,814	522,005	**50,253**	16,501	**66,754**
At Risk (K-12) Fund	22,238	-	-	4,123,388	4,139,692	**5,934**	12,000	**17,934**
Bilingual Education Fund	487	-	-	199,750	199,178	**1,059**	-	**1,059**
Virtual Education Fund	51,129	-	-	145,030	142,502	**53,657**	-	**53,657**
Capital Outlay Fund	5,680,202	-	13,045	4,610,678	7,054,664	**3,249,261**	2,834,594	**6,083,855**
Driver Training Fund	90,649	-	2,344	68,826	70,761	**91,058**	2,948	**94,006**
Extraordinary School Program Fund	203,069	-	-	225,727	266,154	**162,642**	-	**162,642**
Food Service Fund	745,881	-	-	2,507,145	2,687,967	**565,059**	300	**565,359**
Professional Development Fund	105,281	-	-	141,874	170,196	**76,959**	4,909	**81,868**
Parent Education Program Fund	574	-	-	130,724	131,298	**-**	-	**-**
Summer School Fund	164,441	-	-	50,000	148,546	**65,895**	-	**65,895**
Special Education Fund	1,190,664	-	-	6,837,144	7,094,847	**932,961**	-	**932,961**
Vocational Education Fund	71,471	-	-	681,407	704,748	**48,130**	-	**48,130**
Miscellaneous Mini Grants Fund	150,456	-	92	161,531	139,843	**172,236**	15,233	**187,469**
KPERS Special Retirement Contribution Fund	-	-	-	3,697,696	3,697,696	**-**	-	**-**
Coop Special Education Fund	567,518	-	-	12,004,211	11,884,334	**687,395**	365	**687,760**
Contingency Reserve Fund	1,241,749	-	-	-	-	**1,241,749**	-	**1,241,749**
Textbooks and Materials Fund	660,456	-	-	1,174,458	1,265,816	**569,098**	806,064	**1,375,162**
Federal Funds Fund	(837,858)	-	31	855,921	18,094	**-**	-	**-**
Title I Fund	-	-	-	560,240	560,638	**(398)**	-	**(398)**
Title I Migrant Fund	-	-	-	43,000	43,000	**-**	10,315	**10,315**
Title IIA Fund	-	-	-	101,081	101,081	**-**	408	**408**
Title III Fund	-	-	-	15,530	15,530	**-**	-	**-**
Head Start Fund	-	-	-	1,416,148	1,822,150	**(406,002)**	160,374	**(245,628)**
Early Head Start Fund	-	-	-	470,391	553,681	**(83,290)**	202	**(83,088)**
Early Head Start - Childcare Fund	-	-	-	340,138	438,920	**(98,782)**	25,036	**(73,746)**
Early Head Start - Home Visit Fund	-	-	-	225,059	291,575	**(66,516)**	4,915	**(61,601)**
Early Childhood Block Grant Fund	-	-	-	328,821	380,733	**(51,912)**	12,761	**(39,151)**
Recreation Commission Fund	59,855	-	-	1,424,155	1,484,010	**-**	-	**-**
Recreation Commission Employee Benefits Fund	-	-	-	181,548	181,548	**-**	-	**-**
District Activity Funds	523,234	(353)	-	1,088,299	1,064,995	**546,185**	16,269	**562,454**
Bond and Interest Fund								
Bond and Interest Fund	5,059,873	-	-	9,298,283	8,534,350	**5,823,806**	-	**5,823,806**
Capital Project Fund								
District Building Improvements Fund	16,508,812	-	1,272,440	6,469,925	16,913,101	**7,338,076**	34,377,160	**41,715,236**
Total Reporting Entity (Excluding Agency Funds)	$ 32,816,783	(353)	1,290,163	94,867,613	107,357,782	**21,616,424**	38,351,532	**59,967,956**

Composition of Cash	Checking Accounts	$ **15,100,928**
	Savings Accounts	**606,565**
	Certificates of Deposit	**2,241,750**
	Investments	**42,106,322**
	Total Cash	**60,055,565**
	Agency Funds per Schedule 3	**(87,609)**
	Total Reporting Entity (Excluding Agency Funds)	$ **59,967,956**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 489 Hays, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

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

Recreation Commission

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

Basis of Presentation – Fund Accounting

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

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

Regulatory Basis Fund Types

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

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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 the acquisition or construction of major capital facilities or equipment.

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the

reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Reimbursements
The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which

revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for trust funds and the following special purpose funds: Contingency Reserve Fund, Textbooks and Materials Fund, Federal Funds Fund, Title I Fund, Title I Migrant Fund, Title IIA Fund, Title III Fund, Head Start Fund, Early Head Start Fund, Early Head Start – Childcare Fund, Early Head Start – Home Visit Fund, Early Childhood Block Grant Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 489 Hays, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

As of June 30, 2025, the District had the following investments and maturities:

Investment Type		**Cost Basis**	Investment Maturities Less than 1 year	Rating
U.S. Government and Agency Bonds	$	**42,106,322**	42,106,322	A+

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The District's allocation of investments as of June 30, 2025, is as follows:

Investments	Percentage of Investments
U.S. Government and Agency Bonds	100%

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". Deposits totaling $362,155 were not legally secured at June 30, 2025. This is a violation of K.S.A. 9-1402.

At June 30, 2025, the District's carrying amount of deposits was $17,949,243 and the bank balance was $20,076,409. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,017,150 was covered by federal depository insurance, $18,697,104 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and $362,155 was not legally secured.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 489 Hays, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

From	To	Regulatory Authority	$ Amount
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	450,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	3,143,642
General Fund	Bilingual Education Fund	K.S.A. 72-5167	134,250
General Fund	Virtual Education Fund	K.S.A. 72-5167	145,030
General Fund	Extraordinary School Program Fund	K.S.A. 72-5167	43,023
General Fund	Professional Development Fund	K.S.A. 72-5167	125,000
General Fund	Parent Education Program Fund	K.S.A. 72-5167	32,255
General Fund	Summer School Fund	K.S.A. 72-5167	50,000
General Fund	Special Education Fund	K.S.A. 72-5167	5,003,824
General Fund	Vocational Education Fund	K.S.A. 72-5167	651,939
General Fund	Textbooks and Materials Fund	K.S.A. 72-5167	951,800
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	979,746
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	65,500
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	1,833,320
Special Education Fund	Coop Special Education Fund	K.S.A. 72-968	6,766,135

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

		Project Authorization	Expenditures
District School Buildings Updates	$	167,157,253	157,558,375

NOTE 6 – LITIGATION

Unified School District No. 489 Hays, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 489 Hays, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State of Kansas to participate in the Kansas Educational Risk Management Pool, LLC (KICS), a public entity risk pool currently operating as a common risk management and insurance program for 152 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC (KICS) for its commercial insurance coverage. The agreement to participate provides that KICS will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of $600,000 for each insured property occurrence and $100,000 for each liability occurrence. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KICS management.

Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 489 Hays, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFERRED COMPENSATION PLAN

Unified School District No. 489 Hays, Kansas sponsors deferred compensation plans under Internal Revenue Code Sections 403(b) and 457(b). Permanent and part-time employees are eligible to participate under these plans. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 489 Hays, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at **www.kpers.org** or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $3,697,696 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $31,365,843. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at **www.kpers.org** or can be obtained as described above.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 489 Hays, Kansas** allows retirees to participate in the group health insurance plan. The District pays 100% of the premium for each retiree for single coverage and each retiree is responsible for any amounts above the single coverage premium. The District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of the subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

The District provides post-retirement healthcare benefits in accordance with state statutes. The District allows early retirees, those retiring under the provisions of full KPERS retirement requirements, to remain on the District's health policy until age 65 or Medicare eligible. It is required that these employees have been employed full-time by the District for the preceding 15 years before retirement. The year of retirement must be included in the 15 consecutive years of employment. Beginning in 2012-2013, there is a maximum 10 year payout. The annual District contribution will be frozen at the fiscal year 2013 actual cost of retiree health insurance. The District will pay a minimum of $6,910 annually toward the retired employees' health insurance in the District pool for employees retiring prior to June 30, 2016. Employees that retired during the 2016-2017 school year would receive $6,000 annually, employees that retired during the 2017-2018 school year would receive $4,800 annually, and employees that retired during the 2018-2019 school year would receive $3,000 annually. For the year ended June 30, 2025, 16 retirees met those eligibility requirements. Expenditures for post-retirement healthcare benefits are recognized as retirees report claims. During the year, expenditures of $74,526 were recognized for post-retirement healthcare.

NOTE 12 – COMPENSATED ABSENCES

Vacation
Classified personnel who have completed a full year of service on June 1 are granted vacation based on length of service. All vacation awarded in any given year shall be taken during that same contract year.

Sick Leave
Unified School District No. 489 Hays, Kansas' contracts with various employees permit them to accumulate sick leave. Certified and non-certified personnel may accumulate sick leave at two days per annum and one day per contract month with full salary.

Classified staff hired in the 2015-2016 school year and subsequent years will be paid up to 80 days of unused sick leave at a rate of $45 per day if a minimum of 20 days is accumulated.

For classified staff employed prior to the 2015-2016 school year and have a sick leave balance of 100 days or more as of June 30, 2015, they will be capped at their June 30, 2015 balance and paid $65 per day less the first 20 days. For classified staff employed prior to the 2015-2016 school year and have a sick leave balance under 100 days, they will be paid $65 per day for a maximum payment of 80 days.

Upon termination, employees with five years of service will receive accumulated sick leave pay at their qualified rate.

NOTE 13 – PRIOR PERIOD ADJUSTMENT

Beginning unencumbered cash decreased by $353 due to reclassification of the Payroll Clearing Account.

NOTE 14 – LONG-TERM DEBT

Unified School District No. 489 Hays, Kansas has the following type of long-term debt.

General Obligation Bonds

On September 1, 2022, the District issued $143,500,000 in General Obligation Bonds Series 2022-B for the purpose of building site improvements.

Lease Obligations
The District has entered into lease agreements for the use of property and equipment. Each lease contains a fiscal funding clause.

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
General Obligation Bonds									
Series 2022-B	4.00% - 5.00%	9/1/2022	$ 143,500,000	9/1/2052	$ 143,500,000	-	(1,840,000)	**141,660,000**	6,694,350
Finance Leases									
Oak Park Purchase	3.49%	12/21/2018	1,800,000	1/15/2029	981,143	-	(183,739)	**797,404**	31,563
Roosevelt HVAC	1.39%	4/15/2021	2,160,000	9/1/2031	1,760,000	-	(210,000)	**1,550,000**	23,005
HVAC and Field Improvements	3.93%	3/1/2023	4,955,000	9/1/2038	4,945,597	-	(236,785)	**4,708,812**	111,599
Enterprise Fleet Management	Various	11/13/2024	Various	6/30/2030	-	1,168,987	(39,554)	**1,129,433**	12,771
Total Finance Leases					7,686,740	1,168,987	(670,078)	**8,185,649**	178,938
Total Contractual Indebtedness					$ 151,186,740	1,168,987	(2,510,078)	**149,845,649**	6,873,288

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

	YEAR										
	2026	2027	2028	2029	2030	2031 - 2035	2036 - 2040	2041 - 2045	2046 - 2050	2051 - 2053	**Total**
Principal											
General Obligation Bonds	$ 1,975,000	2,115,000	2,265,000	2,420,000	2,585,000	15,715,000	21,310,000	28,475,000	37,560,000	27,240,000	**141,660,000**
Finance Leases	939,885	961,543	983,435	955,681	601,293	2,190,000	1,553,812	-	-	-	**8,185,649**
Total Principal	**2,914,885**	**3,076,543**	**3,248,435**	**3,375,681**	**3,186,293**	**17,905,000**	**22,863,812**	**28,475,000**	**37,560,000**	**27,240,000**	**149,845,649**
Interest											
General Obligation Bonds	6,598,975	6,496,725	6,387,225	6,270,100	6,144,975	28,535,625	23,935,250	17,747,375	9,690,925	1,666,600	**113,473,775**
Finance Leases	309,178	288,864	268,282	233,510	169,023	510,042	134,101	-	-	-	**1,913,000**
Total Interest	**6,908,153**	**6,785,589**	**6,655,507**	**6,503,610**	**6,313,998**	**29,045,667**	**24,069,351**	**17,747,375**	**9,690,925**	**1,666,600**	**115,386,775**
Total Principal and Interest	$ **9,823,038**	**9,862,132**	**9,903,942**	**9,879,291**	**9,500,291**	**46,950,667**	**46,933,163**	**46,222,375**	**47,250,925**	**28,906,600**	**265,232,424**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 27,096,867	(942,208)	138,096	26,292,755	**26,292,755**	-
Supplemental General Fund	8,573,121	(231,747)	-	8,341,374	**8,341,374**	-
Special Purpose Funds						
At Risk (4 Year Old) Fund	630,167	-	-	630,167	**522,005**	(108,162)
At Risk (K-12) Fund	4,209,370	-	-	4,209,370	**4,139,692**	(69,678)
Bilingual Education Fund	228,443	-	-	228,443	**199,178**	(29,265)
Virtual Education Fund	253,490	-	-	253,490	**142,502**	(110,988)
Capital Outlay Fund	9,753,268	-	-	9,753,268	**7,054,664**	(2,698,604)
Driver Training Fund	163,290	-	-	163,290	**70,761**	(92,529)
Extraordinary School Program Fund	453,620	-	-	453,620	**266,154**	(187,466)
Food Service Fund	3,123,965	-	-	3,123,965	**2,687,967**	(435,998)
Professional Development Fund	256,310	-	-	256,310	**170,196**	(86,114)
Parent Education Program Fund	134,264	-	-	134,264	**131,298**	(2,966)
Summer School Fund	210,000	-	-	210,000	**148,546**	(61,454)
Special Education Fund	7,684,847	-	-	7,684,847	**7,094,847**	(590,000)
Vocational Education Fund	752,476	-	-	752,476	**704,748**	(47,728)
Miscellaneous Mini Grants Fund	964,956	-	-	964,956	**139,843**	(825,113)
KPERS Special Retirement Contribution Fund	4,040,566	-	-	4,040,566	**3,697,696**	(342,870)
Coop Special Education Fund	12,090,527	-	-	12,090,527	**11,884,334**	(206,193)
Recreation Commission Fund	1,496,575	-	-	1,496,575	**1,484,010**	(12,565)
Recreation Commission Employee Benefits Fund	235,000	-	-	235,000	**181,548**	(53,452)
Bond and Interest Fund						
Bond and Interest Fund	8,534,350	-	-	8,534,350	**8,534,350**	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Equalization Aid	$ 21,090,756	**22,140,671**	22,573,071	(432,400)
Mineral Severance Tax	18,194	**22,480**	28,000	(5,520)
State Aid	98,791	**138,096**	-	138,096
Special Education State Aid	3,691,786	**3,982,378**	4,477,602	(495,224)
Total Receipts	24,899,527	**26,283,625**	27,078,673	(795,048)
Expenditures				
Instruction	7,146,224	**8,151,210**	8,457,828	(306,618)
Student Support Services	3,705	**5,330**	14,705	(9,375)
Instructional Support Services	22,002	**6,593**	27,750	(21,157)
General Administration	638,495	**695,690**	672,896	22,794
School Administration	1,425,187	**1,506,343**	1,551,800	(45,457)
Central Services	1,045,151	**1,150,756**	1,155,440	(4,684)
Operations and Maintenance	2,787,019	**3,103,666**	3,123,467	(19,801)
Student Transportation Services	882,993	**942,404**	1,069,941	(127,537)
Operating Transfers	10,930,557	**10,730,763**	11,023,040	(292,277)
Adjustment to Comply With Legal Max	-	**-**	(942,208)	942,208
Legal General Fund Budget	24,881,333	**26,292,755**	26,154,659	138,096
(a) Adjustment for Qualifying Budget Credit	-	**-**	138,096	(138,096)
Total Expenditures	24,881,333	**26,292,755**	26,292,755	-
Receipts Over (Under) Expenditures	18,194	**(9,130)**		
Unencumbered Cash - Beginning	-	**18,194**		
Unencumbered Cash - Ending	$ 18,194	**9,064**		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted	$ 138,096

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 5,519,570	**6,414,756**	6,597,434	(182,678)
Intergovernmental Revenues				
Equalization Aid	2,053,319	**2,030,290**	2,086,698	(56,408)
Total Receipts	7,572,889	**8,445,046**	8,684,132	(239,086)
Expenditures				
Instruction	2,919,912	**2,480,036**	2,701,594	(221,558)
Student Support Services	615,880	**889,952**	911,180	(21,228)
Instructional Support Services	1,003,561	**993,657**	1,146,253	(152,596)
School Administration	564,766	**580,122**	612,815	(32,693)
Central Services	221,884	**149,860**	232,906	(83,046)
Operations and Maintenance	436,913	**369,181**	441,530	(72,349)
Operating Transfers	1,985,459	**2,878,566**	2,526,843	351,723
Adjustment to Comply With Legal Max	-	**-**	(231,747)	231,747
Total Expenditures	7,748,375	**8,341,374**	8,341,374	-
Receipts Over (Under) Expenditures	(175,486)	**103,672**		
Unencumbered Cash - Beginning	704,661	**529,175**		
Unencumbered Cash - Ending	$ 529,175	**632,847**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
At Risk (4 Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 426,599	**450,000**	510,119	(60,119)
Reimbursements	110,820	**110,814**	110,814	-
Total Receipts	537,419	**560,814**	620,933	(60,119)
Expenditures				
Instruction	432,384	**417,272**	524,344	(107,072)
Instructional Support Services	586	**6,606**	5,000	1,606
School Administration	54,834	**62,190**	68,485	(6,295)
Central Services	701	**616**	800	(184)
Operations and Maintenance	39,910	**35,321**	31,538	3,783
Total Expenditures	528,415	**522,005**	630,167	(108,162)
Receipts Over (Under) Expenditures	9,004	**38,809**		
Unencumbered Cash - Beginning	201	**9,233**		
Prior Year Cancelled Encumbrances	28	**2,211**		
Unencumbered Cash - Ending	$ 9,233	**50,253**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 4,016,992	**4,123,388**	4,187,907	(64,519)
Expenditures				
Instruction	3,481,894	**3,615,783**	3,679,930	(64,147)
Student Support Services	511,852	**334,500**	340,040	(5,540)
Instructional Support Services	107,547	**189,409**	189,400	9
School Administration	101	**-**	-	-
Total Expenditures	4,101,394	**4,139,692**	4,209,370	(69,678)
Receipts Over (Under) Expenditures	(84,402)	**(16,304)**		
Unencumbered Cash - Beginning	106,640	**22,238**		
Unencumbered Cash - Ending	$ 22,238	**5,934**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 282,000	**199,750**	228,453	(28,703)
Expenditures				
Instruction	281,373	**199,178**	227,443	(28,265)
Student Support Services	140	**-**	1,000	(1,000)
Total Expenditures	281,513	**199,178**	228,443	(29,265)
Receipts Over (Under) Expenditures	487	**572**		
Unencumbered Cash - Beginning	-	**487**		
Unencumbered Cash - Ending	$ 487	**1,059**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 200,576	**145,030**	227,576	(82,546)
Expenditures				
Instruction	164,373	**139,842**	249,190	(109,348)
School Administration	1,087	**2,660**	3,800	(1,140)
Operations and Maintenance	-	**-**	500	(500)
Total Expenditures	165,460	**142,502**	253,490	(110,988)
Receipts Over (Under) Expenditures	35,116	**2,528**		
Unencumbered Cash - Beginning	16,013	**51,129**		
Unencumbered Cash - Ending	$ 51,129	**53,657**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 3,567,371	**3,853,488**	3,618,984	234,504
Intergovernmental Revenues				
State Aid	298,347	**105,037**	106,013	(976)
Other Local Sources				
Interest on Idle Funds	417,469	**414,794**	380,000	34,794
SDAC	90,045	**54,921**	-	54,921
Miscellaneous Income	161,849	**182,438**	175,000	7,438
Total Receipts	4,535,081	**4,610,678**	4,279,997	330,681
Expenditures				
Instruction	184,350	**214,450**	707,200	(492,750)
Instructional Support Services	9,000	**103,620**	425,250	(321,630)
General Administration	47,125	**53,630**	315,000	(261,370)
Central Services	811,298	**788,741**	1,422,700	(633,959)
Operations and Maintenance	347,321	**4,415,315**	1,401,250	3,014,065
Transportation	17,402	**351,705**	533,900	(182,195)
Other Support Services	-	**-**	35,000	(35,000)
Facility Acquisition and Construction	3,580,519	**545,814**	4,322,248	(3,776,434)
Debt Service	427,858	**581,389**	590,720	(9,331)
Total Expenditures	5,424,873	**7,054,664**	9,753,268	(2,698,604)
Receipts Over (Under) Expenditures	(889,792)	**(2,443,986)**		
Unencumbered Cash - Beginning	6,512,385	**5,680,202**		
Prior Year Cancelled Encumbrances	57,609	**13,045**		
Unencumbered Cash - Ending	$ 5,680,202	**3,249,261**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 34,655	**29,145**	33,750	(4,605)
Other Local Sources				
Fees	37,380	**39,681**	50,000	(10,319)
Total Receipts	72,035	**68,826**	83,750	(14,924)
Expenditures				
Instruction	68,590	**70,761**	145,970	(75,209)
Vehicle Operations	-	**-**	17,320	(17,320)
Total Expenditures	68,590	**70,761**	163,290	(92,529)
Receipts Over (Under) Expenditures	3,445	**(1,935)**		
Unencumbered Cash - Beginning	87,204	**90,649**		
Prior Year Cancelled Encumbrances	-	**2,344**		
Unencumbered Cash - Ending	$ 90,649	**91,058**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Extraordinary School Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Tuition Fees	$ 179,287	**160,280**	163,800	(3,520)
FHSU Workstudy	31,094	**19,424**	-	19,424
Miscellaneous Income	5,700	**3,000**	50,000	(47,000)
Operating Transfers	35,000	**43,023**	36,750	6,273
Total Receipts	251,081	**225,727**	250,550	(24,823)
Expenditures				
Instruction	81,112	**72,454**	160,842	(88,388)
Student Support Services	135,467	**193,700**	292,778	(99,078)
Total Expenditures	216,579	**266,154**	453,620	(187,466)
Receipts Over (Under) Expenditures	34,502	**(40,427)**		
Unencumbered Cash - Beginning	168,567	**203,069**		
Unencumbered Cash - Ending	$ 203,069	**162,642**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 18,683	**19,061**	14,282	4,779
Federal Aid	1,584,777	**1,568,748**	1,544,029	24,719
Other Local Sources				
Food Service Receipts	852,219	**820,437**	1,000,997	(180,560)
Interest on Idle Funds	33,263	**28,029**	30,000	(1,971)
Miscellaneous Income	73,412	**70,870**	-	70,870
Total Receipts	2,562,354	**2,507,145**	2,589,308	(82,163)
Expenditures				
Central Services	2,190	**1,897**	-	1,897
Operations and Maintenance	80,651	**53,614**	555,901	(502,287)
Food Service Operation	2,648,679	**2,632,456**	2,568,064	64,392
Total Expenditures	2,731,520	**2,687,967**	3,123,965	(435,998)
Receipts Over (Under) Expenditures	(169,166)	**(180,822)**		
Unencumbered Cash - Beginning	907,669	**745,881**		
Prior Year Cancelled Encumbrances	7,378	**-**		
Unencumbered Cash - Ending	$ 745,881	**565,059**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 16,798	**16,874**	27,750	(10,876)
Other Local Sources				
Operating Transfers	185,000	**125,000**	125,000	-
Total Receipts	201,798	**141,874**	152,750	(10,876)
Expenditures				
Instruction	27,872	**32,550**	-	32,550
Instructional Support Services	99,660	**117,049**	242,310	(125,261)
School Administration	7,249	**8,572**	-	8,572
Central Services	12,490	**12,025**	14,000	(1,975)
Total Expenditures	147,271	**170,196**	256,310	(86,114)
Receipts Over (Under) Expenditures	54,527	**(28,322)**		
Unencumbered Cash - Beginning	50,754	**105,281**		
Unencumbered Cash - Ending	$ 105,281	**76,959**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 76,570	**87,490**	87,490	-
Other Local Sources				
Payment From Other School District	10,535	**10,944**	10,944	-
Operating Transfers	32,255	**32,255**	32,255	-
KPAT	3,757	**35**	3,000	(2,965)
Total Receipts	123,117	**130,724**	133,689	(2,965)
Expenditures				
Instruction	8,922	**4,612**	-	4,612
Student Support Services	117,739	**115,101**	120,702	(5,601)
Instructional Support Services	151	**305**	8,674	(8,369)
School Administration	6,668	**270**	-	270
Central Services	1,821	**3,526**	3,526	-
Operations and Maintenance	2,724	**7,484**	-	7,484
Other Support Services	-	**-**	1,362	(1,362)
Total Expenditures	138,025	**131,298**	134,264	(2,966)
Receipts Over (Under) Expenditures	(14,908)	**(574)**		
Unencumbered Cash - Beginning	15,482	**574**		
Unencumbered Cash - Ending	$ 574	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 50,000	**50,000**	50,000	-
Expenditures				
Instruction	5,559	**87,957**	210,000	(122,043)
Instructional Support Services	-	**2,901**	-	2,901
General Administration	-	**160**	-	160
Central Services	-	**1,005**	-	1,005
Operations and Maintenance	-	**29,850**	-	29,850
Vehicle Operating Services	-	**26,673**	-	26,673
Total Expenditures	5,559	**148,546**	210,000	(61,454)
Receipts Over (Under) Expenditures	44,441	**(98,546)**		
Unencumbered Cash - Beginning	120,000	**164,441**		
Unencumbered Cash - Ending	$ 164,441	**65,895**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Other Local Sources				
Operating Transfers	$ 6,407,503	**6,837,144**	6,899,884	(62,740)
Expenditures				
Instruction	28,939	**8,301**	130,000	(121,699)
Instructional Support Services	-	**8,219**	-	8,219
Central Services	8,448	**89,608**	8,710	80,898
Operations and Maintenance	-	**39,204**	-	39,204
Vehicle Operating Services	254,668	**183,380**	262,380	(79,000)
Operating Transfers	5,477,921	**6,766,135**	7,283,757	(517,622)
Total Expenditures	5,769,976	**7,094,847**	7,684,847	(590,000)
Receipts Over (Under) Expenditures	637,527	**(257,703)**		
Unencumbered Cash - Beginning	553,137	**1,190,664**		
Unencumbered Cash - Ending	$ 1,190,664	**932,961**		

Schedule 2-15

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 32,534	**29,468**	29,066	402
Other Local Sources				
Operating Transfers	650,000	**651,939**	651,939	-
Total Receipts	682,534	**681,407**	681,005	402
Expenditures				
Instruction	670,208	**704,748**	752,476	(47,728)
Receipts Over (Under) Expenditures	12,326	**(23,341)**		
Unencumbered Cash - Beginning	59,145	**71,471**		
Unencumbered Cash - Ending	$ 71,471	**48,130**		

Schedule 2-16

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Miscellaneous Mini Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 594,241	**160,653**	252,000	(91,347)
State Aid - Checkoff	355	**74**	-	74
Federal Aid	30,969	**-**	12,500	(12,500)
Other Local Sources				
Public Grants	19,055	**804**	550,000	(549,196)
Total Receipts	644,620	**161,531**	814,500	(652,969)
Expenditures				
Instruction	327,735	**-**	777,036	(777,036)
Student Support Services	148,050	**127,445**	128,573	(1,128)
Instructional Support Services	17,070	**-**	18,105	(18,105)
School Administration	29,441	**-**	26,173	(26,173)
Central Services	210	**-**	140	(140)
Operations and Maintenance	70,207	**12,398**	14,929	(2,531)
Total Expenditures	592,713	**139,843**	964,956	(825,113)
Receipts Over (Under) Expenditures	51,907	**21,688**		
Unencumbered Cash - Beginning	98,549	**150,456**		
Prior Year Cancelled Encumbrances	-	**92**		
Unencumbered Cash - Ending	$ 150,456	**172,236**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year **Actual**	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 3,673,242	**3,697,696**	4,040,566	(342,870)
Expenditures				
Instruction	2,461,073	**2,477,455**	2,707,179	(229,724)
Student Support Services	183,662	**184,885**	202,028	(17,143)
Instructional Support Services	183,662	**184,885**	202,028	(17,143)
General Administration	146,930	**147,908**	161,623	(13,715)
School Administration	257,127	**258,839**	282,840	(24,001)
Central Services	36,732	**36,977**	40,406	(3,429)
Operations and Maintenance	183,662	**184,885**	202,028	(17,143)
Student Transportation Services	110,197	**110,931**	121,217	(10,286)
Food Service Operation	110,197	**110,931**	121,217	(10,286)
Total Expenditures	3,673,242	**3,697,696**	4,040,566	(342,870)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Coop Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 4,058	**3,306**	4,000	(694)
Federal Aid	1,162,526	**1,410,544**	1,539,962	(129,418)
Medicaid - State Funded	279,064	**172,264**	295,000	(122,736)
Other Local Sources				
Out of District Tuition	777,195	**1,708,452**	1,087,966	620,486
Reimbursed Equalization Aid	1,001,553	**1,887,705**	1,665,696	222,009
Interest on Idle Funds	42,630	**34,605**	15,000	19,605
Miscellaneous Income	19,732	**21,200**	23,600	(2,400)
Operating Transfers	5,477,921	**6,766,135**	6,894,207	(128,072)
Total Receipts	8,764,679	**12,004,211**	11,525,431	478,780
Expenditures				
Instruction	6,765,615	**8,636,774**	8,763,154	(126,380)
Student Support Services	2,093,770	**2,451,896**	2,444,017	7,879
Instructional Support Staff	40,494	**65,683**	119,635	(53,952)
Special Area Administration Services	424,246	**598,131**	629,799	(31,668)
School Administration	91,514	**65,787**	96,719	(30,932)
Central Services	30,654	**28,664**	37,203	(8,539)
Operations and Maintenance	26,675	**32,837**	-	32,837
Transportation	-	**4,562**	-	4,562
Total Expenditures	9,472,968	**11,884,334**	12,090,527	(206,193)
Receipts Over (Under) Expenditures	(708,289)	**119,877**		
Unencumbered Cash - Beginning	1,275,807	**567,518**		
Unencumbered Cash - Ending	$ 567,518	**687,395**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		1,241,749	**1,241,749**
Unencumbered Cash - Ending	$	1,241,749	**1,241,749**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Textbooks and Materials Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Other Local Sources			
Operating Transfers	$	630,091	**951,800**
Miscellaneous Income		26,071	**18,469**
Textbook and Material Fees		282,525	**204,189**
Total Receipts		938,687	**1,174,458**
Expenditures			
Instruction		294,383	**1,141,859**
Student Support Services		23,526	**23,993**
Instructional Support Services		21,555	**22,686**
School Administration		217,633	**77,278**
Total Expenditures		557,097	**1,265,816**
Receipts Over (Under) Expenditures		381,590	**(91,358)**
Unencumbered Cash - Beginning		275,124	**660,456**
Prior Year Cancelled Encumbrances		3,742	**-**
Unencumbered Cash - Ending	$	660,456	**569,098**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid - Title II A Teacher Quality	$ 136,637	**-**
Federal Aid - ESSER III	473,380	**144,257**
Federal Aid - ARP ESSER COVID-19	6,751	**6,858**
Federal Aid - KDHE Testing	214,757	**3,790**
Federal Aid - Title III English Language	14,126	**782**
Federal Aid - Title I	560,547	**-**
Federal Aid - Title I Migrant	45,000	**-**
Federal Aid - Head Start	1,714,311	**456,172**
Federal Aid - Early Head Start	1,269,694	**244,039**
Federal Aid - Carl Perkins	5,200	**-**
State Aid - Early Head Start	59,763	**-**
Other Local Sources		
Reimbursements	71,322	**-**
Miscellaneous Income	4,484	**23**
Total Receipts	4,575,972	**855,921**
Expenditures		
Instruction	3,562,516	**6,858**
Student Support Services	105,136	**11,033**
Instructional Support Services	260,071	**203**
General Administration	12,031	**-**
School Administration	232,867	**-**
Central Services	3,895	**-**
Operations and Maintenance	187,571	**-**
Student Transportation Services	134,519	**-**
Food Service	26,415	**-**
Total Expenditures	4,525,021	**18,094**
Receipts Over (Under) Expenditures	50,951	**837,827**
Unencumbered Cash - Beginning	(892,133)	**(837,858)**
Prior Year Cancelled Encumbrances	3,324	**31**
Unencumbered Cash - Ending	$ (837,858)	**-**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**560,240**
Expenditures		
Instruction	-	**549,614**
General Administration	-	**11,024**
Total Expenditures	-	**560,638**
Receipts Over (Under) Expenditures	-	**(398)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(398)**

Schedule 2-23

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Migrant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**43,000**
Expenditures		
Instruction	-	**43,000**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title IIA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**101,081**
Expenditures		
Instruction	-	**64,379**
Instructional Support Services	-	**36,702**
Total Expenditures	-	**101,081**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title III Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**15,530**
Expenditures		
Instruction	-	**15,530**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Head Start Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**1,334,305**
Other Local Sources		
Reimbursements	-	**81,843**
Total Receipts	-	**1,416,148**
Expenditures		
Instruction	-	**1,411,836**
Student Support Services	-	**1,722**
Instructional Support Services	-	**47,403**
School Administration	-	**138,087**
Central Services	-	**4,119**
Operations and Maintenance	-	**184,376**
Student Transportation Services	-	**7,003**
Food Service Operations	-	**27,604**
Total Expenditures	-	**1,822,150**
Receipts Over (Under) Expenditures	-	**(406,002)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(406,002)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**470,391**
Expenditures		
Instruction	-	**479,392**
Student Support Services	-	**107**
Instructional Support Services	-	**6,503**
School Administration	-	**48,193**
Central Services	-	**294**
Operations and Maintenance	-	**19,192**
Total Expenditures	-	**553,681**
Receipts Over (Under) Expenditures	-	**(83,290)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(83,290)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start - Childcare Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**230,889**
State Aid	-	**109,249**
Total Receipts	-	**340,138**
Expenditures		
Instruction	-	**361,583**
Student Support Services	-	**279**
Instructional Support Services	-	**8,384**
School Administration	-	**39,467**
Central Services	-	**450**
Operations and Maintenance	-	**28,757**
Total Expenditures	-	**438,920**
Receipts Over (Under) Expenditures	-	**(98,782)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(98,782)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start - Home Visit Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**225,059**
Expenditures		
Instruction	-	**230,861**
Student Support Services	-	**37**
Instructional Support Services	-	**5,788**
School Administration	-	**42,511**
Central Services	-	**264**
Operations and Maintenance	-	**12,093**
Student Transportation Services	-	**21**
Total Expenditures	-	**291,575**
Receipts Over (Under) Expenditures	-	**(66,516)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(66,516)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Childhood Block Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
State Aid	$ -	**328,821**
Expenditures		
Instruction	-	**340,790**
School Administration	-	**23,629**
Central Services	-	**235**
Operations and Maintenance	-	**16,079**
Total Expenditures	-	**380,733**
Receipts Over (Under) Expenditures	-	**(51,912)**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**(51,912)**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 1,345,622	**1,424,155**	1,436,720	(12,565)
Expenditures				
Community Service Operations	1,367,700	**1,484,010**	1,496,575	(12,565)
Receipts Over (Under) Expenditures	(22,078)	**(59,855)**		
Unencumbered Cash - Beginning	81,933	**59,855**		
Unencumbered Cash - Ending	$ 59,855	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Recreation Commission Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 171,122	**181,548**	237,233	(55,685)
Expenditures				
Community Service Operations	171,122	**181,548**	235,000	(53,452)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	$ 4,814,763	**5,313,266**	5,067,443	245,823
Other Local Sources				
Sales Tax	3,865,103	**3,972,212**	3,600,000	372,212
Interest on Idle Funds	-	**12,805**	-	12,805
Total Receipts	8,679,866	**9,298,283**	8,667,443	630,840
Expenditures				
Debt Service	6,740,350	**8,534,350**	8,534,350	-
Receipts Over (Under) Expenditures	1,939,516	**763,933**		
Unencumbered Cash - Beginning	3,120,357	**5,059,873**		
Unencumbered Cash - Ending	$ 5,059,873	**5,823,806**		

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Building Improvements Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 74,919	**868,351**
Other Local Sources		
Interest on Idle Funds	6,480,631	**5,601,574**
Total Receipts	6,555,550	**6,469,925**
Expenditures		
Facility Acquisition and Construction	105,752,780	**16,911,601**
Cost of Issuance	3,421,704	**1,500**
Total Expenditures	109,174,484	**16,913,101**
Receipts Over (Under) Expenditures	(102,618,934)	**(10,443,176)**
Unencumbered Cash - Beginning	119,127,746	**16,508,812**
Prior Year Cancelled Encumbrances	-	**1,272,440**
Unencumbered Cash - Ending	$ 16,508,812	**7,338,076**

Schedule 3

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Cash Balance	Prior Period Adjustment	Receipts	Disbursements	**Ending Cash Balance**
High School					
Class of 2024	$ 1,826	-	-	1,826	**-**
Class of 2025	1,514	-	5,391	6,617	**288**
Class of 2026	6,326	-	4,549	7,953	**2,922**
Class of 2027	2,948	-	4,799	587	**7,160**
Class of 2028	-	-	3,873	500	**3,373**
Project Graduation	3,827	-	15,058	15,271	**3,614**
DECA	4,661	-	13,819	11,614	**6,866**
FFA	8,258	-	48,596	47,926	**8,928**
National Honor Society	4,800	-	3,556	2,307	**6,049**
STUCO	1,025	-	16,400	16,524	**901**
Helping Hands	8,359	-	16,589	11,003	**13,945**
Tribe Anglers Club	270	-	-	-	**270**
Knitting Club	461	-	-	177	**284**
Chess Club	319	-	12	140	**191**
Guitar Club	71	-	280	351	**-**
Hays High Industrial Tech Association	6,049	-	250	1,779	**4,520**
Business Club	414	-	-	-	**414**
Foreign Language National Honor Society	59	-	990	989	**60**
SAFE Program	164	-	2,500	1,937	**727**
Red Cross Club	40	-	-	-	**40**
Quill and Scroll	140	-	397	348	**189**
Trap Club	23,017	-	32,038	34,059	**20,996**
HOSA	-	-	2,510	2,490	**20**
Model UN	130	-	-	120	**10**
GSA	79	-	22	-	**101**
FACS Community Project	-	-	100	-	**100**
FCCLA	-	-	3,428	2,665	**763**
Total High School	74,757	-	175,157	167,183	**82,731**
Middle School					
6th Grade	1,835	-	18	1,835	**18**
7th Grade	2,291	-	-	2,291	**-**
8th Grade	2,449	-	-	2,449	**-**
STUCO	1,306	-	2,910	3,048	**1,168**
Leadership Team	1,448	-	309	1,587	**170**
Project ECHO Grant	607	-	2	132	**477**
Total Middle School	9,936	-	3,239	11,342	**1,833**
District Account					
Payroll Clearing Account	-	353	477,225	474,533	**3,045**
Total	$ 84,693	353	655,621	653,058	**87,609**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts								
High School								
Athletics	$ 122,012	-	-	410,899	363,034	**169,877**	15,667	**185,544**
Musical	12,166	-	-	11,807	11,087	**12,886**	-	**12,886**
Total High School	134,178	-	-	422,706	374,121	**182,763**	15,667	**198,430**
Hays Middle School								
Athletics	18,469	-	-	97,274	54,815	**60,928**	602	**61,530**
Total Gate Receipts	152,647	-	-	519,980	428,936	**243,691**	16,269	**259,960**
School Projects								
High School								
Band	2,243	-	-	5,629	7,433	**439**	-	**439**
Chamber Singers	-	-	-	1,569	-	**1,569**	-	**1,569**
Publications/Journalism	36,966	-	-	47,377	49,939	**34,404**	-	**34,404**
HHS Vocal	2,972	-	-	16,781	8,401	**11,352**	-	**11,352**
Orchestra	5,911	-	-	38,325	41,555	**2,681**	-	**2,681**
Hays City Shootout	2,062	-	-	23,289	20,878	**4,473**	-	**4,473**
Drama	4,159	-	-	4,405	3,247	**5,317**	-	**5,317**
Dance Student ID Fee	1,278	-	-	-	499	**779**	-	**779**
Debate/Forensics	1,221	-	-	3,570	3,882	**909**	-	**909**
Welding Metals Tech	697	-	-	3,555	3,277	**975**	-	**975**
Video Tech	3,758	-	-	-	130	**3,628**	-	**3,628**
Special Woods	641	-	-	14,800	14,525	**916**	-	**916**
Project Management	1,104	-	-	661	539	**1,226**	-	**1,226**
Sales Tax	104	-	-	22,059	21,449	**714**	-	**714**
Athletic Equipment	5,799	-	-	-	6,171	**(372)**	-	**(372)**
Athletic Supplies	34,724	-	-	55,426	87,222	**2,928**	-	**2,928**
Athletic Officials	766	-	-	33,890	31,724	**2,932**	-	**2,932**
SO Project Utility	137	-	-	-	-	**137**	-	**137**
Scholars Bowl	204	-	-	210	394	**20**	-	**20**
Jag-K	168	-	-	95	45	**218**	-	**218**
SPED	1,181	-	-	-	-	**1,181**	-	**1,181**
Migrant	500	-	-	-	-	**500**	-	**500**
Science Lab Books	984	-	-	2,888	3,042	**830**	-	**830**
Newspaper	9,855	-	-	4,993	1,778	**13,070**	-	**13,070**
Art	$ 2,276	-	-	23	-	**2,299**	-	**2,299**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
High School (continued)								
Library	$ 385	-	-	101	26	**460**	-	**460**
School Improvements	34,370	-	-	38,886	60,461	**12,795**	-	**12,795**
Guidance Office	1,260	-	-	1,414	1,131	**1,543**	-	**1,543**
Transition Program	546	-	-	-	-	**546**	-	**546**
Hays High School Pantry	19,059	-	-	3,694	6,523	**16,230**	-	**16,230**
Grants/Mini Grants	1,844	-	-	250	132	**1,962**	-	**1,962**
Enroll Activity Fee	13,347	-	-	4,278	16,618	**1,007**	-	**1,007**
Dillons Community Rewards	15,090	-	-	6,582	11,543	**10,129**	-	**10,129**
Concurrent Credit	16,193	-	-	14,431	8,686	**21,938**	-	**21,938**
Bowling	298	-	-	2,862	1,556	**1,604**	-	**1,604**
Bob Kuhn Classic	6,854	-	-	10,878	12,731	**5,001**	-	**5,001**
FOCA	36	-	-	512	493	**55**	-	**55**
Book Replacement	21	-	-	30	51	**-**	-	**-**
Concessions	4,624	-	-	29,311	30,724	**3,211**	-	**3,211**
Spanish	273	-	-	-	-	**273**	-	**273**
Leadership Team	1,679	-	-	-	-	**1,679**	-	**1,679**
Hays High Ambassadors	-	-	-	970	970	**-**	-	**-**
Dungeons and Dragons Club	-	-	-	140	-	**140**	-	**140**
Total High School	235,589	-	-	393,884	457,775	**171,698**	-	**171,698**
Middle School								
Band	162	-	-	1,611	1,773	**-**	-	**-**
Vocal	70	-	-	636	577	**129**	-	**129**
Boys Choir	463	-	-	-	-	**463**	-	**463**
Orchestra	116	-	-	12,001	6,139	**5,978**	-	**5,978**
Yearbook	6,831	-	-	10,832	6,006	**11,657**	-	**11,657**
Quiz/Scholar Bowl	230	-	-	41	176	**95**	-	**95**
Teacher Classroom	8,201	-	-	3,975	3,893	**8,283**	-	**8,283**
Library	2,854	-	-	2,174	2,276	**2,752**	-	**2,752**
Grants	279	-	-	-	-	**279**	-	**279**
Special Project - Improvements	27,575	-	-	60,756	60,758	**27,573**	-	**27,573**
Play	-	-	-	601	413	**188**	-	**188**
Concessions	4,531	-	-	15,466	17,328	**2,669**	-	**2,669**
Cheerleader	444	-	-	44	470	**18**	-	**18**
Popcorn	-	-	-	310	276	**34**	-	**34**
Sales Tax	-	-	-	6,035	5,966	**69**	-	**69**
Total Middle School	$ 51,756	-	-	114,482	106,051	**60,187**	-	**60,187**

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
(continued)								
Wilson Grade School								
School Improvement	$ 3,334	-	-	828	507	**3,655**	-	**3,655**
Teacher Classroom	19,035	-	-	20,093	18,839	**20,289**	-	**20,289**
Field Trips/Projects	994	-	-	3,807	3,769	**1,032**	-	**1,032**
Yearbook	31	-	-	-	24	**7**	-	**7**
Library	729	-	-	470	140	**1,059**	-	**1,059**
Boxtops/Campbell's Labels	1,238	-	-	2,071	647	**2,662**	-	**2,662**
Total Wilson Grade School	25,361	-	-	27,269	23,926	**28,704**	-	**28,704**
Lincoln Grade School *								
School Improvement	13,719	-	-	439	14,158	**-**	-	**-**
Yearbook	6,991	-	-	4,104	11,095	**-**	-	**-**
Pictures	1,745	-	-	887	2,632	**-**	-	**-**
Special Projects	4,323	-	-	152	4,475	**-**	-	**-**
Grants	1,574	-	-	6	1,580	**-**	-	**-**
Total Lincoln Grade School	28,352	-	-	5,588	33,940	**-**	-	**-**
O'Loughlin Grade School								
Teacher Classroom	8,468	-	-	4,731	5,364	**7,835**	-	**7,835**
Ambassador	944	-	-	1,995	1,747	**1,192**	-	**1,192**
Boxtops/School Pictures	1,657	-	-	855	-	**2,512**	-	**2,512**
School Improvement	6,160	-	-	365	-	**6,525**	-	**6,525**
Total O'Loughlin Grade School	17,229	-	-	7,946	7,111	**18,064**	-	**18,064**
Roosevelt Grade School								
Library	831	-	-	1,450	1,167	**1,114**	-	**1,114**
School Improvement	3,095	-	-	2,211	-	**5,306**	-	**5,306**
Teacher Classroom	7,553	-	-	10,568	2,203	**15,918**	-	**15,918**
Special Projects	468	-	-	4,921	3,886	**1,503**	-	**1,503**
Total Roosevelt Grade School	11,947	-	-	19,150	7,256	**23,841**	-	**23,841**
Total School Projects	370,234	-	-	568,319	636,059	**302,494**	-	**302,494**
District Account								
Payroll Clearing Account	353	(353)	-	-	-	**-**	-	**-**
Total District Activity Funds	$ 523,234	(353)	-	1,088,299	1,064,995	**546,185**	16,269	**562,454**

* Lincoln Grade School was closed effective June 30, 2025. The funds were consolidated with other elementary schools.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Single Audit Information

INDEPENDENT AUDITORS' 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. 489 Hays, Kansas
Hays, Kansas

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. 489 Hays, Kansas**, as of and for the year ended June 30, 2025, and the related notes to the financial statement, and have issued our report thereon dated December 15, 2025. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 489 Hays, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas'** 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 District'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.

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. 489 Hays, Kansas'** 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 determination of financial statement amounts. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

December 15, 2025

INDEPENDENT AUDITORS' 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. 489 Hays, Kansas
Hays, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Unified School District No. 489 Hays, Kansas'** 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. 489 Hays, Kansas**' major federal programs for the year ended June 30, 2025. **Unified School District No. 489 Hays, Kansas**' 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. 489 Hays, Kansas** 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 year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Unified School District No. 489 Hays, Kansas** 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. 489 Hays, Kansas'** compliance with the compliance requirements referred to above.

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. 489 Hays, Kansas'** federal programs.

Auditors' 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. 489 Hays, Kansas'** 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. 489 Hays, Kansas'** 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. 489 Hays, Kansas'** 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. 489 Hays, Kansas'** 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. 489 Hays, Kansas'** 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 a 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 Auditors' 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.



ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

December 15, 2025

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/ Pass-through Grantor/ Program Title	Federal Assistance Number	Agency or Pass-through Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
Child and Adult Care Food Program (CACFP)	10.558	D0489	$ 130,000
Local Food for Schools Cooperative Agreement Program	10.185	D0489	10,650
Child Nutrition Cluster			
Summer Food Service Program for Children	10.559	D0489	400,971
National School Lunch Program	10.555	D0489	811,197
School Breakfast Program	10.553	D0489	215,930
Total U.S. Department of Agriculture			1,568,748
U.S. Department of Homeland Security			
Passed through Kansas Division of Emergency Management			
Hazard Mitigation Grant	97.039	EMK-2022-BR-001-003	527,860
U.S. Department of Health and Human Services			
Passed through Kansas Department of Education			
COVID-19 Funding			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	D0489	11,034
Direct Award			
Head Start Cluster			
Head Start	93.600	N/A	2,367,463
Passed Through Kansas Department of Children and Families			
Temporary Assistance for Needy Families	93.558	N/A	316,302
CCDF Cluster			
Child Care and Development Block Grant	93.575	N/A	333,689
Total U.S. Department of Health and Human Services			3,028,488
U.S. Department of Education			
Passed Through Kansas Department of Education			
English Language Acquisition State Grants	84.365	D0489	15,530
Supporting Effective Instruction State Grants	84.367	D0489	95,658
Student Support and Academic Enrichment Program	84.424	D0489	37,679
Title I Grants to Local Educational Agencies	84.010	D0489	528,382
Career and Technical Education - Basic Grants to States	84.048	D0489	29,468
Migrant Education State Grant Program	84.011	D0489	43,000
Special Education Cluster (IDEA)			
Special Education Grants to States	84.027	D0489	1,376,551
Special Education Preschool Grants	84.173	D0489	33,993
COVID-19 Funding			
Education Stabilization Fund			
American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	D0489	6,858
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	D0489	149
Total U.S. Department of Education			2,167,268
Total Expenditures of Federal Awards			**$ 7,292,364**

Note: There were no awards made to subrecipients for the 2024-2025 Fiscal Year.

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 489 Hays, Kansas** under programs of the federal government for the 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), *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are presented in accordance with the regulatory basis of accounting. This is 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. Such expenditures are recognized following the cost principles contained in the Uniform Guidance cost principles, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 3 – INDIRECT COST RATE

The District has elected not to use the de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

NOTE 4 – OTHER EXPENDITURES

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended June 30, 2025.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements were prepared in accordance with a special purpose framework that is not in compliance with GAAP. Unmodified

Internal control over financial reporting:

- Material weakness identified? ____ Yes X No
- Significant deficiency identified? ____ Yes X None reported
- Noncompliance material to financial statements noted? ____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes X No
- Significant deficiency identified? ____ Yes X None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance? ____ Yes X No

Identification of major programs:

Assistance Listing Number	Name of Federal Program
	Head Start Cluster
93.600	Head Start
	Special Education Cluster (IDEA)
84.027	Special Education Grants to States
84.173	Special Education Preschool Grants

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____ Yes X No

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters noted in the current year.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

2024-001

Condition
Material encumbrances were not recorded on the books at year-end.

Recommendation
Procedures should be established and implemented where the District employees review Board approvals and contracts to ensure they are accurately recorded as encumbrances at year-end.

Current Status
Corrected.

SIGNIFICANT DEFICIENCY

2024-002

Condition
Substitute transactions were not being properly allocated according to the percentages that the District had applied to them.

Recommendation
We recommend that the accounting software vendor be approached regarding finding a fix for the allocations. In addition, we recommend that the District implement a control to ensure that this does not continue in the future.

Current Status
Corrected.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SIGNIFICANT DEFICIENCY

2024-003

Condition
Certain expenditure amounts reported to the State Department of Education for the Maintenance of Effort calculation were not accurate or could not be corroborated.

Recommendation
Procedures should be established and implemented to ensure that all supporting documentation used in the preparation of the Maintenance of Effort submission be saved and that all expenditures reported are accurate.

Current Status
Corrected.