UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS

For the fiscal year ended June 30, 2026

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2026

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UNIFIED SCHOOL DISTRICT NO. 210
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FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2026

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UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL SECTION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 210, as of and for the fiscal year ended June 30, 2026 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 210 as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 210 as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Unified School District No. 210, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 210 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 210 as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated September 29, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2026 (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 2025 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 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 basic financial statement or to the 2025 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 2025 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, 2025, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 5, 2026

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the fiscal year ended June 30, 2026

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 9,647,509	$ 9,647,440	$ 69	$236,501	$ 236,570
Supplemental General	169,871	3,128,747	3,098,690	199,928	84,259	284,187
Special Purpose Funds:						
Bilingual Education	-	202,702	202,702	-	707	707
Virtual Education	-	56,000	56,000	-	1,479	1,479
Capital Outlay	843,820	1,395,636	1,200,041	1,039,415	54,396	1,093,811
Driver Training	54,539	12,700	20,895	46,344	448	46,792
Food Service	98,194	862,465	861,802	98,857	1,510	100,367
Professional Development	33,849	45,000	39,677	39,172	911	40,083
Special Education	379,462	1,077,517	1,098,770	358,209	4	358,213
Vocational Education	-	135,000	135,000	-	7,525	7,525
KPERS Retirement Contribution	-	930,767	930,767	-	-	-
At Risk K-12	-	1,830,259	1,830,259	-	114,159	114,159
At Risk 4 Year Old	-	145,000	145,000	-	11,199	11,199
Gifts and Contributions	95,391	308,577	40,763	363,205	-	363,205
Recreation Commission	64,573	604,836	630,000	39,409	-	39,409
Recreation Commission Employees' Benefits	33,077	165,792	170,000	28,869	-	28,869
Textbook Rental	90,382	12,776	100,000	3,158	100,000	103,158
Scholarship	8,096	208	-	8,304	-	8,304
Title I Low Income	-	223,442	223,442	-	140	140
Title I Migrant	-	69,300	69,300	-	79	79
Title II Improving Teacher Quality	-	34,801	34,801	-	-	-
Title III English Language	-	18,909	18,909	-	41	41
Contingency Reserve	797,911	32,029	-	829,940	-	829,940
Self-Funded Insurance	801,329	2,191,541	2,138,045	854,825	-	854,825
ESSERS III	-	-	-	-	882	882
Eagles Market	6,224	1,626	171	7,679	-	7,679
District Activities	3,704	51,274	49,195	5,783	-	5,783
Debt Service Fund – Bond and Interest	327,230	23,370	-	350,600	-	350,600
Total Reporting Entity (Excluding Agency Funds)	$3,807,652	$23,207,783	$22,741,669	$4,273,766	$614,240	$4,888,006

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2026

Composition of Cash:	
District checking account	$ (249,005)
Elementary School checking account	20,192
High School checking account	189,699
Money Market accounts	5,122,925
Certificates of Deposit	8,303
Total Cash	$5,092,114
Agency Funds per Schedule 3	(204,108)
Total Reporting Entity (Excluding Agency Funds)	$4,888,006

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2026

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

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

Recreation Commission

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

Fund Descriptions

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

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2026:

Governmental Funds:

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

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

Fiduciary Funds:

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

Basis of Accounting

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

Other Accounting Policies

Cash and Time Deposits

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

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

General Fixed Assets

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

Vouchers Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

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

Bonds Payable

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

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year ending June 30 on or before August 1st.
2. Publication in local newspaper on or before September 11th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before October 1st.
5. Adopted budget filed with the County Clerk by 5:00 PM on October 1st.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. Unified School District No. 210 did hold a revenue neutral rate hearing for this year.

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

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Textbook Rental	Contingency Reserve
Scholarship	Self-Funded Insurance

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

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

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

No statutory violations were noted during the audit.

Authorized Over-Encumbered Cash Balance

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

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 210. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 210 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Unified School District No. 210 has no other policies that would further limit interest rate risk.

Note 3: Deposits and Investments (Continued)

K.S.A. 12-1675 limits Unified School District No. 210's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Unified School District No. 210 has no investment policy that would further limit its investment choices.

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 210 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Unified School District No. 210's deposits may not be returned to it. State statutes require Unified School District No. 210's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2026.

At June 30, 2026, Unified School District No. 210's carrying amount of deposits was $5,092,114 and the bank balance was $5,650,661. The bank balance was held by twenty-one banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $5,150,661 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 210's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Unified School District No. 210 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education	KSA 72-6428	$ 677,517
	At Risk K-12	KSA 72-6428	1,432,387
	Contingency Reserve	KSA 72-6428	30,647
	Total		$2,140,551
Supplemental General	At Risk K-12	KSA 72-6433	$ 397,872
	Bilingual Education	KSA 72-6433	202,702
	Vocational Education	KSA 72-6433	123,437
	At Risk 4 Year Old	KSA 72-6433	132,269
	Professional Development	KSA 72-6433	45,000
	Special Education	KSA 72-6433	400,000
	Virtual Education	KSA 72-6433	56,000
	General (Daycare)	KSA 72-6433	91,950
	Contingency Reserve	KSA 72-6433	1,382
	Total		$1,450,612

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 210 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 5: Defined Benefit Pension Plan (Continued)

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

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

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

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled $211,594 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2026, the School District's proportionate share of the collective net pension liability reported by KPERS was $7,631,129. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The School District's proportion of the net pension liability was based on the ratio of the School District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability (Continued)

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

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

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

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 210 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 210 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 210 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2026.

Note 7: Contingent Liabilities

Unified School District No. 210 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2026. These compliance audits have not been conducted as of October 5, 2026. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 8: Subsequent Events

Unified School District No. 210's management has evaluated events and transactions through October 5, 2026, the date which the financial statement was available to be issued.

Note 9: Long-Term Debt

Changes in long-term liabilities for Unified School District No. 210 for the fiscal year ended June 30, 2026 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
Finance Leases:									
HVAC	2.09%	3/17/16	$4,477,915	3/17/31	$1,959,288	-	$309,897	$1,649,391	$40,949
Total Contractual Indebtedness					$1,959,288	-	$309,897	$1,649,391	$40,949

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

	6-30-27	6-30-28	6-30-29	6-30-30	6-30-31	Total
Principal:						
Finance leases	$316,374	$322,987	$329,737	$336,629	$343,664	$1,649,391
Interest:						
Finance leases	34,472	27,860	21,110	14,218	7,183	104,843
Total Principal and Interest	$350,846	$350,847	$350,847	$350,847	$350,847	$1,754,234

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

REGULATORY–REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES–ACTUAL AND BUDGET
REGULATORY BASIS
For the fiscal year ended June 30, 2026

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$9,958,614	$ (457,881)	$146,707	$9,647,440	$9,647,440	$ -
Supplemental General	3,239,153	(140,463)	-	3,098,690	3,098,690	-
Special Purpose Funds:						
Bilingual Education	225,000	-	-	225,000	202,702	(22,298)
Virtual Education	56,000	-	-	56,000	56,000	-
Capital Outlay	1,600,000	-	-	1,600,000	1,200,041	(399,959)
Driver Training	22,058	-	-	22,058	20,895	(1,163)
Food Service	900,000	-	-	900,000	861,802	(38,198)
Professional Development	55,000	-	-	55,000	39,677	(15,323)
Special Education	1,200,000	-	-	1,200,000	1,098,770	(101,230)
Vocational Education	135,000	-	-	135,000	135,000	-
KPERS Retirement Contribution	1,027,958	-	-	1,027,958	930,767	(97,191)
At Risk K-12	2,084,985	-	-	2,084,985	1,830,259	(254,726)
At Risk 4 Year Old	145,000	-	-	145,000	145,000	-
Gifts and Contributions	100,000	-	-	100,000	40,763	(59,237)
Recreation Commission	630,000	-	-	630,000	630,000	-
Recreation Commission Employees' Benefits	170,000	-	-	170,000	170,000	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Miscellaneous	$ 146,776	$ -	$ 146,776	$ -
Reimbursement	-	-	-	287,299
State Sources:				
State aid	8,787,687	9,199,419	(411,732)	8,647,645
Mineral production tax	35,529	35,000	529	31,752
Special Education aid	677,517	724,195	(46,678)	685,278
Total Receipts	$9,647,509	$9,958,614	$ (311,105)	$9,651,974
Expenditures				
Instruction	$4,277,706	$4,427,526	$ (149,820)	$4,180,764
Student support services	2,334	24,500	(22,166)	1,964
Instructional support staff	54,629	51,747	2,882	42,420
General Administration	770,465	753,737	16,728	744,501
School Administration	332,891	386,826	(53,935)	364,053
Central services	232,180	245,713	(13,533)	219,557
Operations and maintenance	1,014,181	1,091,597	(77,416)	1,006,459
Student transportation services	606,673	372,939	233,734	559,138
Other support services	215,830	242,500	(26,670)	283,683
Operating transfers	2,140,551	2,361,529	(220,978)	2,249,435
Adjustment for qualifying budget credits	-	146,707	(146,707)	-
Adjustment to comply with legal max	-	(457,881)	457,881	-
Total Expenditures	$9,647,440	$9,647,440	-	$9,651,974
Receipts Over (Under) Expenditures	$ 69			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	$ 69			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$1,840,059	$1,861,158	$ (21,099)	$1,643,689
Delinquent	31,558	60,444	(28,886)	86,150
Motor vehicle tax	113,476	135,493	(22,017)	86,847
RV tax	1,409	1,715	(306)	1,005
Commercial vehicle tax	13,392	8,411	4,981	14,792
State Sources:				
State aid	1,128,853	1,180,023	(51,170)	1,130,020
Total Receipts	$3,128,747	$3,247,244	$ (118,497)	$2,962,503
Expenditures				
Instruction	$ 59,666	$ 10,500	$ 49,166	$ 10,362
Student support services	219,347	207,102	12,245	187,248
Instructional support staff	538,809	523,346	15,463	496,115
General Administration	188	1,500	(1,312)	832
School Administration	390,953	452,185	(61,232)	433,866
Central services	1,840	20,000	(18,160)	600
Operations and maintenance	437,275	520,819	(83,544)	491,239
Operating transfers	1,450,612	1,503,701	(53,089)	1,397,897
Adjustment to comply with legal max	-	(140,463)	140,463	-
Total Expenditures	$3,098,690	$3,098,690	-	$3,018,159
Receipts Over (Under) Expenditures	$ 30,057			$ (55,656)
Unencumbered Cash, Beginning	169,871			225,527
Unencumbered Cash, Ending	$ 199,928			$ 169,871

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-3

BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$202,702	$225,000	$ (22,298)	$214,044
Expenditures				
Instruction	202,702	$225,000	$ (22,298)	214,044
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-4

VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$ 56,000	$ 56,000	-	$ 26,557
Expenditures				
Instruction	56,000	$ 56,000	-	26,557
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-5

CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$ 847,509	$ 816,510	$ 30,999	$ 627,351
Delinquent	14,645	5,428	9,217	40,920
Motor vehicle tax	55,698	70,798	(15,100)	54,035
Recreational vehicle tax	714	896	(182)	626
Commercial vehicle tax	8,245	4,395	3,850	9,135
Interest on idle funds	9,342	-	9,342	14,144
Miscellaneous	29,321	45,000	(15,679)	16,982
State Sources:				
State aid	430,162	430,187	(25)	83,764
Total Receipts	$1,395,636	$1,373,214	$ 22,422	$ 846,957
Expenditures				
Instruction	$ 58,259	$ 175,000	$ (116,741)	$ 89,405
Instructional support staff	71,611	200,000	(128,389)	141,320
School Administration	76,091	75,000	1,091	63,131
Operations and maintenance	529,621	600,000	(70,379)	643,130
Student transportation	203,445	150,000	53,445	234,325
Facility acquisition and construction services	261,014	400,000	(138,986)	223,838
Total Expenditures	$1,200,041	$1,600,000	$ (399,959)	$1,395,149
Receipts Over (Under) Expenditures	$ 195,595			$ (548,192)
Unencumbered Cash, Beginning	843,820			1,392,012
Unencumbered Cash, Ending	$1,039,415			$ 843,820

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-6

DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Driver Education fees	$ 6,300	$ -	$ 6,300	$ -
State Sources:				
State safety aid	6,400	5,400	1,000	5,800
Miscellaneous	-	6,000	(6,000)	6,150
Total Receipts	$ 12,700	$ 11,400	$ 1,300	$ 11,950
Expenditures				
Instruction	$ 12,895	$ 13,968	$ (1,073)	$ 3,643
Property	8,000	8,090	(90)	8,000
Total Expenditures	$ 20,895	$ 22,058	$ (1,163)	$ 11,643
Receipts Over (Under) Expenditures	$ (8,195)			$ 307
Unencumbered Cash, Beginning	54,539			54,232
Unencumbered Cash, Ending	$ 46,344			$ 54,539

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-7

FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Student sales	$162,926	$168,600	$ (5,674)	$157,123
Adult sales	10,110	26,325	(16,215)	6,424
Interest on idle funds	147,012	140,000	7,012	-
State Sources:				
School food assistance	5,445	4,420	1,025	5,652
Federal Sources:				
Child nutrition programs	536,972	596,454	(59,482)	520,611
Supply chain assistance	-	-	-	(6,763)
Operating Transfers:				
Supplemental General Fund	-	-	-	100,000
Total Receipts	$862,465	$935,799	$ (73,334)	$783,047
Expenditures				
Food service operation	861,802	$900,000	$ (38,198)	803,181
Receipts Over (Under) Expenditures	$ 663			$ (20,134)
Unencumbered Cash, Beginning	98,194			118,328
Unencumbered Cash, Ending	$ 98,857			$ 98,194

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-8

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ -	$ -	-	$ 3,047
Operating Transfers:				
Supplemental General Fund	45,000	45,000	-	35,000
Total Receipts	$ 45,000	$ 45,000	-	$ 38,047
Expenditures				
Instructional support staff	39,677	$ 55,000	$ (15,323)	34,691
Receipts Over (Under) Expenditures	$ 5,323			$ 3,356
Unencumbered Cash, Beginning	33,849			30,493
Unencumbered Cash, Ending	$ 39,172			$ 33,849

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-9

BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$ 3,865	$ -	$ 3,865	$ 2,811
Delinquent	7,486	-	7,486	54,243
Motor vehicle tax	8,606	19,148	(10,542)	59,295
Recreational vehicle tax	207	242	(35)	750
Commercial vehicle tax	3,206	1,189	2,017	14,927
State Sources:				
State aid	-	-	-	92,001
Total Receipts	$ 23,370	$ 20,579	$ 2,791	$ 224,027
Expenditures				
Interest payment	-	-	-	$ 7,700
Principal	-	-	-	700,000
Total Expenditures	-	-	-	$ 707,700
Receipts Over (Under) Expenditures	$ 23,370			$ (483,673)
Unencumbered Cash, Beginning	327,230			810,903
Unencumbered Cash, Ending	$350,600			$ 327,230

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-10

SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$ 677,517	$ 724,195	$ (46,678)	$ 685,278
Supplemental General Fund	400,000	457,250	(57,250)	410,619
Total Receipts	$1,077,517	$1,181,445	$ (103,928)	$1,095,897
Expenditures				
Instruction	$1,071,802	$1,164,920	$ (93,118)	$1,096,041
Vehicle operating services	26,968	35,080	(8,112)	19,999
Total Expenditures	$1,098,770	$1,200,000	$ (101,230)	$1,116,040
Receipts Over (Under) Expenditures	$ (21,253)			$ (20,143)
Unencumbered Cash, Beginning	379,462			399,605
Unencumbered Cash, Ending	$ 358,209			$ 379,462

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-11

VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 11,563	$ 14,658	$ (3,095)	$ 11,078
Operating Transfers:				
Supplemental General Fund	123,437	135,000	(11,563)	74,974
Total Receipts	$135,000	$149,658	$ (14,658)	$ 86,052
Expenditures				
Instruction	$132,979	$130,948	$ 2,031	$123,585
Student support services	-	-	-	1,224
Operations and maintenance	2,021	1,552	469	1,604
Instructional support staff	-	2,500	(2,500)	-
Total Expenditures	$135,000	$135,000	-	$126,413
Receipts Over (Under) Expenditures	-			$ (40,361)
Unencumbered Cash, Beginning	-			40,361
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-12

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$930,767	$1,027,958	$ (97,191)	$928,598
Expenditures				
Employees' Benefits	930,767	$1,027,958	$ (97,191)	928,598
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-13

AT RISK K-12 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$1,432,387	$1,637,334	$ (204,947)	$1,524,125
Supplemental General Fund	397,872	447,651	(49,779)	414,401
Total Receipts	$1,830,259	$2,084,985	$ (254,726)	$1,938,526
Expenditures				
Instruction	1,830,259	$2,084,985	$ (254,726)	1,938,526
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-14

AT RISK 4 YEAR OLD FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Preschool tuition	$ 12,731	$ 7,200	$ 5,531	$ 5,300
Operating Transfers:				
Supplemental General Fund	132,269	137,800	(5,531)	122,301
Total Receipts	$145,000	$145,000	-	$127,601
Expenditures				
Instruction	145,000	$145,000	-	127,601
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-15

GIFTS AND CONTRIBUTIONS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Gifts and contributions	$293,942	$ 50,000	$243,942	$ 89,570
Interest	14,635	-	14,635	-
Total Receipts	$308,577	$ 50,000	$258,577	$ 89,570
Expenditures				
Instruction	40,763	$100,000	$ (59,237)	30,870
Receipts Over (Under) Expenditures	$267,814			$ 58,700
Unencumbered Cash, Beginning	95,391			36,691
Unencumbered Cash, Ending	$363,205			$ 95,391

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-16

RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$548,123	$529,024	$ 19,099	$544,987
Delinquent	10,546	4,750	5,796	25,581
Motor vehicle tax	40,461	49,276	(8,815)	33,772
RV Tax	552	624	(72)	392
Commercial vehicle tax	5,154	3,059	2,095	5,709
Total Receipts	$604,836	$586,733	$ 18,103	$610,441
Expenditures				
Appropriation	630,000	$630,000	-	635,000
Receipts Over (Under) Expenditures	$ (25,164)			$ (24,559)
Unencumbered Cash, Beginning	64,573			89,132
Unencumbered Cash, Ending	$ 39,409			$ 64,573

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-17

RECREATION COMMISSION EMPLOYEES' BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$147,984	$142,863	$ 5,121	$155,487
Delinquent	3,335	1,353	1,982	8,784
Motor vehicle tax	12,616	15,715	(3,099)	11,951
Recreational vehicle tax	116	199	(83)	139
Commercial vehicle tax	1,741	975	766	2,097
Total Receipts	$165,792	$161,105	$ 4,687	$178,458
Expenditures				
Appropriation	170,000	$170,000	-	175,000
Receipts Over (Under) Expenditures	$ (4,208)			$ 3,458
Unencumbered Cash, Beginning	33,077			29,619
Unencumbered Cash, Ending	$ 28,869			$ 33,077

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-18

TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Local Sources:		
Rental fees and books	$ 12,776	$ 13,852
Expenditures		
Instruction	100,000	-
Receipts Over (Under) Expenditures	$ (87,224)	$ 13,852
Unencumbered Cash, Beginning	90,382	76,530
Unencumbered Cash, Ending	$ 3,158	$ 90,382

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-19

SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Local Sources:		
Interest income	$ 208	$ 172
Expenditures		
Scholarships	-	500
Receipts Over (Under) Expenditures	$ 208	$ (328)
Unencumbered Cash, Beginning	8,096	8,424
Unencumbered Cash, Ending	$ 8,304	$ 8,096

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Hugoton, Kansas

Schedule 2-20

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Federal Sources:		
Federal aid	$223,442	$227,946
Expenditures		
Instruction	$223,442	$216,336
General Administration	-	11,610
Total Expenditures	$223,442	$227,946
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-21

TITLE I MIGRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Federal Sources:		
Federal aid	$ 69,300	$ 77,000
Expenditures		
Instruction	$ 68,877	$ 67,897
General Administration	423	9,103
Total Expenditures	$ 69,300	$ 77,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-22

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Federal Sources:		
Federal aid	$ 34,801	$ 33,466
Expenditures		
Instruction	$ 26,397	$ 33,466
Instructional support staff	8,404	-
Total Expenditures	$ 34,801	$ 33,466
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

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Hugoton, Kansas

Schedule 2-23

TITLE III ENGLISH LANGUAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Federal Sources:		
Federal aid	$ 18,909	$ 21,681
Expenditures		
Instruction	18,909	21,681
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-24

CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Operating Transfers:		
General Fund	$ 30,647	$ 23,964
Supplemental General Fund	1,382	-
Total Receipts	$ 32,029	$ 23,964
Expenditures		
Instruction	-	$ 16,069
Community service operations	-	73,715
Total Expenditures	-	$ 89,784
Receipts Over (Under) Expenditures	$ 32,029	$ (65,820)
Unencumbered Cash, Beginning	797,911	863,731
Unencumbered Cash, Ending	$829,940	$797,911

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-25

SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Operating Transfers:		
General Fund	$ -	$ 16,068
Interest income	-	183,932
Collections	2,191,541	1,990,608
Total Receipts	$2,191,541	$2,190,608
Expenditures		
Claims and fees	2,138,045	1,779,421
Receipts Over (Under) Expenditures	$ 53,496	$ 411,187
Unencumbered Cash, Beginning	801,329	390,142
Unencumbered Cash, Ending	$ 854,825	$ 801,329

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Hugoton, Kansas

Schedule 2-26

ESSERS III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Federal Sources:		
Federal aid	-	$ 60,474
Expenditures		
Instruction	-	$ 71,882
Student transportation services	-	515
Instructional support staff	-	2,580
Total Expenditures	-	$ 74,977
Receipts Over (Under) Expenditures	-	$ (14,503)
Unencumbered Cash, Beginning	-	14,503
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-27

SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Federal Sources:		
Federal aid	-	$132,373
Expenditures		
Instruction	-	130,771
Receipts Over (Under) Expenditures	-	$ 1,602
Unencumbered Cash, Beginning	-	(1,602)
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-28

KDHE K-12 COVID TESTING GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Federal Sources:		
Federal aid	-	$ 53,568
Expenditures		
Instruction	-	24,049
Receipts Over (Under) Expenditures	-	$ 29,519
Unencumbered Cash, Beginning	-	(29,519)
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-29

EAGLES MARKET FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2026
(with comparative actual totals for the prior year ended June 30, 2025)

	6-30-26	6-30-25
Receipts		
Donations	$ 1,626	$ 14,790
Expenditures		
Community service operations	171	8,566
Receipts Over (Under) Expenditures	$ 1,455	$ 6,224
Unencumbered Cash, Beginning	6,224	-
Unencumbered Cash, Ending	$ 7,679	$ 6,224

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2026

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2026

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Class of 2029	$ -	$ 244	$ -	$ 244
Class of 2028	786	6,682	4,317	3,151
Class of 2027	3,307	4,725	7,591	441
Class of 2026	484	5,090	3,776	1,798
Class of 2025	930	-	930	-
Class of 2023	67	-	-	67
Drivers Education	-	6,300	6,300	-
Blue & Red	11,135	-	-	11,135
STUCO	3,286	3,236	2,714	3,808
NHS	4,623	500	793	4,330
FFA	11,898	122,379	111,182	23,095
Sociology Class	40	-	-	40
Business – Cloud 9 Cafe	1,463	12,005	11,215	2,253
Yearbook	26,863	3,644	3,876	26,631
Football	192	8,026	7,583	635
Wrestling	1,399	6,558	7,804	153
Softball	1,908	716	1,340	1,284
Powerlifting	1,641	3,707	3,123	2,225
Woods	-	166	38	128
Ag Mechanics	-	1,011	300	711
General Shop	-	238	38	200
Cheerleaders	1,423	8,978	8,279	2,122
Drill Team	76	1,955	1,950	81
Volleyball	3,366	5,789	2,981	6,174
Scholars Bowl	779	-	-	779
Boys Basketball	5,390	8,255	7,324	6,321
Girls Basketball	1,144	2,145	1,741	1,548
Debate/Forensics	6	-	-	6
Concessions	6,058	12,469	14,795	3,732
Baseball	1,477	11,850	9,658	3,669
Cross Country	(582)	1,132	252	298
Track	5,295	7,055	3,734	8,616
Golf – Girls	4,979	1,370	731	5,618
Golf – Boys	1,022	1,856	627	2,251

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2026

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (Continued):				
DECA	1,219	9,384	7,357	3,246
Resource Room	8	-	-	8
Video Broadcasting (eSports)	372	2,873	-	3,245
Choir	3,544	601	904	3,241
HS/MS Band	1,205	289	96	1,398
Library	4,887	119	-	5,006
HS/MS Student ID	59	-	-	59
All School Musical	10,146	5,587	7,894	7,839
All School Play Activity	4,033	2,871	3,110	3,794
Art Department	-	1,238	1,238	-
HALO	300	-	221	79
HALO Christmas Heros	1,702	-	-	1,702
Concession – Special	1,888	-	4,678	(2,790)
Student Rewards	797	1,373	1,364	806
Counselor	1,711	-	-	1,711
Health Science Class Fees	-	1,377	565	812
Art Club	3,407	10,724	8,879	5,252
HLA	697	450	57	1,090
Small Animal Care	-	421	-	421
Photography	795	-	-	795
HOSA	7,189	14,627	19,479	2,337
HS/MS Insufficent Funds	(6)	300	294	-
Eagle Print	115	-	-	115
Sales Tax	934	8,203	9,345	(208)
Laptop Insurance	296	5,585	5,885	(4)
HS/MS Classroom Resources Fees	(60)	1,680	1,585	35
HS/MS Weights	(23)	2,230	1,805	402
Student Incentive	-	226	-	226
HS/MS Food Service	1,100	22,633	23,233	500
HS/MS Petty Cash	-	3,849	3,849	-
Cash Box	-	2,400	2,400	-
Sub-total High School	$146,770	$347,121	$329,230	$164,661

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2026

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Middle School:				
STUCO	$ 3,259	$ 2,741	$ 2,125	$ 3,875
Robotics	367	4,918	2,368	2,917
Track	143	915	757	301
Cheerleading	2,435	-	1,292	1,143
Resource Room	115	-	-	115
AB Student	2,649	11,232	8,372	5,509
Music Activity	(64)	64	-	-
Yearbook	2,578	46	-	2,624
Art	-	783	783	-
Ag Class	-	180	-	180
Ag/Shop Fee	-	20	-	20
Quiz Bowl	52	-	-	52
Wrestling Activity	(92)	729	622	15
Girls Wrestling	46	-	-	46
Volleyball	365	572	572	365
Football	214	611	752	73
Boys Basketball	1,149	726	684	1,191
Girls Basketball	1,228	260	659	829
Sub-total Middle School	$ 14,444	$ 23,797	$ 18,986	$ 19,255
Elementary School:				
Student Activities	$ 23,065	$ 24,453	$ 27,257	$ 20,261
Book Fees	16	-	-	16
Student Lunches	500	21,662	22,231	(69)
Petty Cash	-	1,900	1,900	-
Clubs and Organizations	513	217	189	541
Classroom Resources Fee	-	1,465	1,465	-
Laptop Insurance	-	1,526	1,526	-
Sales Tax	(300)	120	377	(557)
Sub-total Elementary School	$ 23,794	$ 51,343	$ 54,945	$ 20,192
Total Student Organization Funds	$185,008	$422,261	$403,161	$204,108

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2026

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH – REGULATORY BASIS
For the fiscal year ended June 30, 2026

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
High School/Middle School:				
Activity	$ 3,704	$ 51,274	$ 49,195	$ 5,783