UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS

For the fiscal year ended June 30, 2024

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2024

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Hugoton, Kansas

FINANCIAL STATEMENTS
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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, 2024 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The schedule of expenditures of federal awards (Schedule 5 as listed in the table of contents), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 210 as of and for the year ended June 30, 2023 (not presented herein), and have issued our report thereon dated September 27, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, 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 October 16, 2024, on our consideration of Unified School District No. 210's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District No. 210's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District No. 210's internal control over financial reporting and compliance.

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 16, 2024

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District No. 210, as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statement, which comprise Unified School District No. 210's basic financial statement, and have issued our report thereon dated October 16, 2024, which was qualified because Unified School District No. 210 prepares its financial statements to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 16, 2024

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, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances & Accounts Payable	Ending Cash Balance
General Funds:						
General	$ -	$ 8,884,702	$ 8,884,702	$ -	$206,616	$ 206,616
Supplemental General	134,576	2,920,735	2,829,784	225,527	32,706	258,233
Special Purpose Funds:						
Bilingual Education	-	221,328	221,328	-	5,250	5,250
Virtual Education	-	26,308	26,308	-	992	992
Capital Outlay	1,112,818	1,457,180	1,177,986	1,392,012	35,213	1,427,225
Driver Training	55,168	11,261	12,197	54,232	1,513	55,745
Food Service	126,208	808,067	815,947	118,328	32	118,360
Professional Development	37,695	25,937	33,139	30,493	1	30,494
Special Education	424,962	1,031,978	1,057,335	399,605	1	399,606
Vocational Education	39,221	146,410	145,270	40,361	3,088	43,449
KPERS Retirement Contribution	-	972,051	972,051	-	-	-
At Risk K-12	-	1,669,036	1,669,036	-	82,877	82,877
At Risk 4 Year Old	-	113,752	113,752	-	6,658	6,658
Gifts and Contributions	36,706	5,669	5,684	36,691	-	36,691
Recreation Commission	105,263	608,869	625,000	89,132	-	89,132
Recreation Commission Employees' Benefits	21,149	208,470	200,000	29,619	-	29,619
Textbook Rental	64,354	12,176	-	76,530	-	76,530
Scholarship	8,812	112	500	8,424	-	8,424
Title I Low Income	-	231,215	231,215	-	4,905	4,905
Title I Migrant	-	84,546	84,546	-	36	36
Title II Improving Teacher Quality	-	31,699	31,699	-	-	-
Title III English Language	-	22,930	22,930	-	1,291	1,291
Contingency Reserve	863,731	-	-	863,731	-	863,731
Self-Funded Insurance	572,575	1,761,929	1,944,362	390,142	-	390,142
ESSERS III	(369,192)	1,277,875	894,180	14,503	-	14,503
Cares Act	(111,962)	112,079	118	(1)	-	(1)
Summer School	(12,432)	200,422	189,592	(1,602)	1,138	(464)
KDHE K-12 Covid Testing Grant	(82,630)	123,368	70,257	(29,519)	6,585	(22,934)
District Activities	8,930	59,148	63,371	4,707	-	4,707
Debt Service Fund – Bond and Interest	1,681,188	828,798	1,699,083	810,903	-	810,903
Total Reporting Entity (Excluding Agency Funds)	$4,717,140	$23,858,050	$24,021,372	$4,553,818	$388,902	$4,942,720

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, 2024

Composition of Cash:	
District checking account	$ (58,475)
Elementary School checking account	18,945
High School checking account	166,924
Money Market accounts	4,988,064
Certificates of Deposit	8,424
Total Cash	$5,123,882
Agency Funds per Schedule 3	(181,162)
Total Reporting Entity (Excluding Agency Funds)	$4,942,720

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, 2024

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, 2024:

Governmental Funds:

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

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

Fiduciary Funds:

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

Basis of Accounting

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

Other Accounting Policies

Cash and Time Deposits

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

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

General Fixed Assets

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

Vouchers Payable

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

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

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

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

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

Bonds Payable

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

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year ending June 30 on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. Unified School District No. 210 did hold a revenue neutral rate hearing for this year.

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

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

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

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

Textbook Rental	Contingency Reserve
Scholarship	Self-Funded Insurance
Title I Low Income	ESSERS III
Title I Migrant	Cares Act

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

Title II Improving Teacher Quality	Summer School
Title III English Language	District Activities
Title IA Reading	ESSERS I, II
Title IIA Professional Development	

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

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

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

Authorized Over-Encumbered Cash Balance

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

Note 3: Deposits and Investments

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

Note 3: Deposits and Investments (Continued)

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

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

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Unified School District No. 210's deposits may not be returned to it. State statutes require Unified School District No. 210's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2024.

At June 30, 2024, Unified School District No. 210's carrying amount of deposits was $5,123,881 and the bank balance was $5,456,984. The bank balance was held by twenty-one banks resulting in a concentration of credit risk. Of the bank balance, $5,245,368 was covered by federal depository insurance, $210,496 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 210's name, and the balance of $1,120 was unsecured under a designated peak period.

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	$ 623,314
	At Risk K-12	KSA 72-6428	1,307,107
	Total		$1,930,421
Supplemental General	At Risk K-12	KSA 72-6433	$ 361,929
	Food Service	KSA 72-6433	100,000
	Bilingual Education	KSA 72-6433	221,328
	Vocational Education	KSA 72-6433	136,547
	At Risk 4 Year Old	KSA 72-6433	103,852
	Professional Development	KSA 72-6433	20,000
	Special Education	KSA 72-6433	408,245
	Virtual Education	KSA 72-6433	26,308
	Total		$1,378,209

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

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

Note 5: Defined Benefit Pension Plan (Continued)

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $972,051 for the year ended June 30, 2024.

The State of Kansas contributed 12.57% of covered payroll during fiscal year 2024, excluding the Group Death & Disability Insurance rate. During fiscal year 2025, the State of Kansas will contribute 11.54% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2024, was $598,481,774.

Net Pension Liability

At June 30, 2024, the School District's proportionate share of the collective net pension liability reported by KPERS was $9,765,037. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability (Continued)

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

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

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

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

Other Post Employment Benefits

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

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

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

Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

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, 2024. These compliance audits have not been conducted as of October 16, 2024. 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 16, 2024, 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, 2024 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
2012 Series	2.00-2.20%	10/02/12	$9,795,000	9/01/24	$2,365,000	-	$1,665,000	$ 700,000	$ 32,883
Finance Leases:									
HVAC	2.09%	3/17/16	4,477,915	3/17/31	2,560,180	-	297,339	2,262,841	53,508
Apple	1.50%	2/25/23	937,057	7/15/25	623,611	-	623,611	-	14,066
Total Contractual Indebtedness					$5,548,791	-	$2,585,950	$2,962,841	$100,457

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

	6-30-25	6-30-26	6-30-27	6-30-28	6-30-29	6-30-30-6-30-31	Total
Principal:							
General obligation bonds	$ 700,000	$ -	$ -	$ -	$ -	$ -	$ 700,000
Finance leases	303,553	309,898	316,374	322,987	329,737	680,292	2,262,841
Total principal	$1,003,553	$309,898	$316,374	$322,987	$329,737	$680,292	$2,962,841
Interest:							
General obligation bonds	$ 7,700	$ -	$ -	$ -	$ -	$ -	$ 7,700
Finance leases	47,293	40,949	34,472	27,860	21,110	21,401	193,085
Total interest	$ 54,993	$ 40,949	$ 34,472	$ 27,860	$ 21,110	$ 21,401	$ 200,785
Total Principal and Interest	$1,058,546	$350,847	$350,846	$350,847	$350,847	$701,693	$3,163,626

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, 2024

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	$9,401,875	$ (519,313)	$ 2,140	$8,884,702	$8,884,702	$ -
Supplemental General	3,000,778	(170,994)	-	2,829,784	2,829,784	-
Special Purpose Funds:						
Bilingual Education	293,069	-	-	293,069	221,328	(71,741)
Virtual Education	35,000	-	-	35,000	26,308	(8,692)
Capital Outlay	1,900,000	-	-	1,900,000	1,177,986	(722,014)
Driver Training	13,690	-	-	13,690	12,197	(1,493)
Food Service	821,978	-	-	821,978	815,947	(6,031)
Professional Development	40,783	-	-	40,783	33,139	(7,644)
Bond and Interest	1,699,883	-	-	1,699,883	1,699,083	(800)
Special Education	1,100,000	-	-	1,100,000	1,057,335	(42,665)
Vocational Education	184,221	-	-	184,221	145,270	(38,951)
KPERS Retirement Contribution	1,007,707	-	-	1,007,707	972,051	(35,656)
At Risk K-12	1,993,919	-	-	1,993,919	1,669,036	(324,883)
At Risk 4 Year Old	115,000	-	-	115,000	113,752	(1,248)
Gifts and Contributions	30,000	-	-	30,000	5,684	(24,316)
Recreation Commission	625,000	-	-	625,000	625,000	-
Recreation Commission Employees' Benefits	200,000	-	-	200,000	200,000	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2024

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
State Sources:				
State aid	$8,225,489	$8,572,553	$ (347,064)	$8,070,869
Mineral production tax	34,389	125,000	(90,611)	140,657
Special Education aid	622,684	704,322	(81,638)	595,712
Reimbursement	2,140	-	2,140	-
Total Receipts	$8,884,702	$9,401,875	$ (517,173)	$8,807,238
Expenditures				
Instruction	$4,323,513	$3,852,495	$ 471,018	$3,739,428
Student support services	1,844	63,171	(61,327)	16,005
Instructional support staff	22,219	74,000	(51,781)	20,663
General Administration	568,279	676,918	(108,639)	646,020
School Administration	361,450	425,566	(64,116)	409,719
Central services	233,921	226,771	7,150	219,732
Operations and maintenance	919,745	1,009,523	(89,778)	908,119
Student transportation services	523,310	696,376	(173,066)	638,749
Operating transfers	1,930,421	2,377,055	(446,634)	2,208,803
Adjustment for qualifying budget credits	-	2,140	(2,140)	-
Adjustment to comply with legal max	-	(519,313)	519,313	-
Total Expenditures	$8,884,702	$8,884,702	-	$8,807,238
Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	-			-
Unencumbered Cash, Ending	-			-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET – REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$1,453,245	$ 29,924	$1,423,321	$1,291,828
Delinquent	30,068	8,235	21,833	57,364
Motor vehicle tax	127,404	121,625	5,779	153,191
RV tax	1,640	1,321	319	1,820
Commercial vehicle tax	23,373	5,509	17,864	24,612
State Sources:				
State aid	1,285,005	1,362,653	(77,648)	1,199,496
Total Receipts	$2,920,735	$1,529,267	$1,391,468	$2,728,311
Expenditures				
Instruction	$ 28,026	$ 50,000	$ (21,974)	$ 28,476
Student support services	135,812	114,716	21,096	104,351
Instructional support staff	421,634	445,800	(24,166)	393,282
General Administration	1,620	-	1,620	147
School Administration	427,718	418,828	8,890	403,645
Central services	17,800	25,000	(7,200)	10,857
Operations and maintenance	418,965	416,656	2,309	379,267
Operating transfers	1,378,209	1,529,778	(151,569)	1,439,975
Adjustment to comply with legal max	-	(170,994)	170,994	-
Total Expenditures	$2,829,784	$2,829,784	-	$2,760,000
Receipts Over (Under) Expenditures	$ 90,951			$ (31,689)
Unencumbered Cash, Beginning	134,576			166,265
Unencumbered Cash, Ending	$ 225,527			$ 134,576

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$221,328	$293,069	$ (71,741)	$265,561
Expenditures				
Instruction	221,328	$293,069	$ (71,741)	265,561
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
Supplemental General Fund	$ 26,308	$ 35,000	$ (8,692)	$ 53,456
Expenditures				
Instruction	26,308	$ 35,000	$ (8,692)	53,456
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
Receipts	Actual	Budget	Variance Over (Under)	Prior Year Actual
Local Sources:				
Ad Valorem Tax:				
Current	$ 896,960	$ 866,414	$ 30,546	$ 805,915
Delinquent	15,338	5,166	10,172	21,178
Motor vehicle tax	55,113	51,273	3,840	54,198
Recreational vehicle tax	720	557	163	644
Commercial vehicle tax	8,249	2,323	5,926	8,738
Interest on idle funds	221,343	150,000	71,343	75,601
S & L/Interest	511	-	511	-
Miscellaneous	67,027	50,000	17,027	28,852
State Sources:				
State aid	191,919	191,919	-	396,152
Total Receipts	$1,457,180	$1,317,652	$ 139,528	$1,391,278
Expenditures				
Instruction	$ 125,197	$ 125,000	$ 197	$ 96,404
Instructional support staff	79,343	115,000	(35,657)	81,371
School Administration	53,881	75,000	(21,119)	53,631
Operations and maintenance	570,667	1,135,000	(564,333)	647,377
Student transportation	-	250,000	(250,000)	205,446
Facility acquisition and construction services	348,898	200,000	148,898	143,140
Total Expenditures	$1,177,986	$1,900,000	$ (722,014)	$1,227,369
Receipts Over (Under) Expenditures	$ 279,194			$ 163,909
Unencumbered Cash, Beginning	1,112,818			948,909
Unencumbered Cash, Ending	$1,392,012			$1,112,818

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State safety aid	$ 5,655	$ 6,000	$ (345)	$ 6,020
Miscellaneous	5,606	5,265	341	5,850
Total Receipts	$ 11,261	$ 11,265	$ (4)	$ 11,870
Expenditures				
Instruction	12,197	$ 13,690	$ (1,493)	20,785
Receipts Over (Under) Expenditures	$ (936)			$ (8,915)
Unencumbered Cash, Beginning	55,168			64,083
Unencumbered Cash, Ending	$ 54,232			$ 55,168

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Student sales	$147,430	$147,500	$ (70)	$145,968
Adult sales	8,617	21,845	(13,228)	8,149
State Sources:				
School food assistance	7,698	4,528	3,170	5,515
Federal Sources:				
Child nutrition programs	511,258	543,187	(31,929)	509,766
Supply chain assistance	33,064	30,000	3,064	40,344
Operating Transfers:				
Supplemental General Fund	100,000	70,000	30,000	50,000
Total Receipts	$808,067	$817,060	$ (8,993)	$759,742
Expenditures				
Operations and maintenance	$ -	$ 1,875	$ (1,875)	$ 1,875
Food service operation	815,947	820,103	(4,156)	757,862
Total Expenditures	$815,947	$821,978	$ (6,031)	$759,737
Receipts Over (Under) Expenditures	$ (7,880)			$ 5
Unencumbered Cash, Beginning	126,208			126,203
Unencumbered Cash, Ending	$118,328			$126,208

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 5,937	$ 4,500	$ 1,437	$ 4,574
Operating Transfers:				
Supplemental General Fund	20,000	35,000	(15,000)	21,500
Total Receipts	$ 25,937	$ 39,500	$ (13,563)	$ 26,074
Expenditures				
Instructional support staff	33,139	$ 40,783	$ (7,644)	25,924
Receipts Over (Under) Expenditures	$ (7,202)			$ 150
Unencumbered Cash, Beginning	37,695			37,545
Unencumbered Cash, Ending	$ 30,493			$ 37,695

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$ 350,112	$ 30,762	$319,350	$1,316,636
Delinquent	26,475	8,466	18,009	35,711
Motor vehicle tax	82,953	76,602	6,351	91,395
Recreational vehicle tax	1,089	832	257	1,125
Commercial vehicle tax	11,614	3,470	8,144	16,478
State Sources:				
State aid	356,555	356,555	-	1,307,384
Total Receipts	$ 828,798	$ 476,687	$352,111	$2,768,729
Expenditures				
Interest payment	$ 32,883	$ 32,883	$ -	$ 88,716
Miscellaneous	1,200	2,000	(800)	2,000
Principal	1,665,000	1,665,000	-	2,635,000
Total Expenditures	$1,699,083	$1,699,883	$ (800)	$2,725,716
Receipts Over (Under) Expenditures	$ (870,285)			$ 43,013
Unencumbered Cash, Beginning	1,681,188			1,638,175
Unencumbered Cash, Ending	$ 810,903			$1,681,188

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Miscellaneous	$ 420	$ -	$ 420	$ 353
Operating Transfers:				
General Fund	623,314	704,322	(81,008)	613,650
Supplemental General Fund	408,244	425,000	(16,756)	397,080
Total Receipts	$1,031,978	$1,129,322	$ (97,344)	$1,011,083
Expenditures				
Instruction	$1,046,050	$1,079,800	$ (33,750)	$ 988,333
Vehicle operating services	11,285	20,200	(8,915)	11,576
Total Expenditures	$1,057,335	$1,100,000	$ (42,665)	$ 999,909
Receipts Over (Under) Expenditures	$ (25,357)			$ 11,174
Unencumbered Cash, Beginning	424,962			413,788
Unencumbered Cash, Ending	$ 399,605			$ 424,962

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$ 9,863	$ 15,225	$ (5,362)	$ 11,340
Operating Transfers:				
Supplemental General Fund	136,547	145,000	(8,453)	135,300
Total Receipts	$146,410	$160,225	$ (13,815)	$146,640
Expenditures				
Instruction	$143,742	$184,221	$ (40,479)	$141,348
Student support services	1,528	-	1,528	-
Total Expenditures	$145,270	$184,221	$ (38,951)	$141,348
Receipts Over (Under) Expenditures	$ 1,140			$ 5,292
Unencumbered Cash, Beginning	39,221			33,929
Unencumbered Cash, Ending	$ 40,361			$ 39,221

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
State Sources:				
State aid	$972,051	$1,007,707	$ (35,656)	$959,721
Expenditures				
Employees' Benefits	972,051	$1,007,707	$ (35,656)	959,721
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Operating Transfers:				
General Fund	$1,307,107	$1,573,210	$ (266,103)	$1,481,422
Supplemental General Fund	361,929	420,709	(58,780)	386,952
Total Receipts	$1,669,036	$1,993,919	$ (324,883)	$1,868,374
Expenditures				
Instruction	1,669,036	$1,993,919	$ (324,883)	1,916,550
Receipts Over (Under) Expenditures	-			$ (48,176)
Unencumbered Cash, Beginning	-			48,176
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Preschool tuition	$ 9,900	$ 9,000	$ 900	$ 9,900
Operating Transfers:				
Supplemental General Fund	103,852	-	103,852	98,592
Total Receipts	$113,752	$ 9,000	$104,752	$108,492
Expenditures				
Instruction	113,752	$115,000	$ (1,248)	108,492
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Gifts and contributions	$ 5,669	$ 25,000	$ (19,331)	$ 12,000
Expenditures				
Other support services	5,684	$ 30,000	$ (24,316)	7,602
Receipts Over (Under) Expenditures	$ (15)			$ 4,398
Unencumbered Cash, Beginning	36,706			32,308
Unencumbered Cash, Ending	$ 36,691			$ 36,706

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$559,233	$541,495	$ 17,738	$502,767
Delinquent	9,586	3,228	6,358	13,265
Motor vehicle tax	34,445	32,051	2,394	33,874
RV Tax	450	348	102	403
Commercial vehicle tax	5,155	1,452	3,703	5,461
Total Receipts	$608,869	$578,574	$ 30,295	$555,770
Expenditures				
Appropriation	625,000	$625,000	-	515,822
Receipts Over (Under) Expenditures	$ (16,131)			$ 39,948
Unencumbered Cash, Beginning	105,263			65,315
Unencumbered Cash, Ending	$ 89,132			$105,263

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	Current Year			
	Actual	Budget	Variance Over (Under)	Prior Year Actual
Receipts				
Local Sources:				
Ad Valorem Tax:				
Current	$188,954	$183,154	$ 5,800	$184,376
Delinquent	3,299	1,182	2,117	4,578
Motor vehicle tax	13,834	12,978	856	11,381
Recreational vehicle tax	180	141	39	127
Commercial vehicle tax	2,203	588	1,615	1,477
Total Receipts	$208,470	$198,043	$ 10,427	$201,939
Expenditures				
Appropriation	200,000	$200,000	-	200,000
Receipts Over (Under) Expenditures	$ 8,470			$ 1,939
Unencumbered Cash, Beginning	21,149			19,210
Unencumbered Cash, Ending	$ 29,619			$ 21,149

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Local Sources:		
Rental fees and books	$ 12,176	$ 14,354
Expenditures	-	-
Receipts Over (Under) Expenditures	$ 12,176	$ 14,354
Unencumbered Cash, Beginning	64,354	50,000
Unencumbered Cash, Ending	$ 76,530	$ 64,354

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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Local Sources:		
Interest income	$ 112	$ 42
Expenditures		
Scholarships	500	500
Receipts Over (Under) Expenditures	$ (388)	$ (458)
Unencumbered Cash, Beginning	8,812	9,270
Unencumbered Cash, Ending	$ 8,424	$ 8,812

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-20

TITLE I LOW INCOME FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$231,215	$227,185
Expenditures		
Instruction	$231,215	$223,620
General Administration	-	3,565
Total Expenditures	$231,215	$227,185
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$ 84,546	$ 93,940
Expenditures		
Instruction	$ 69,782	$ 91,872
General Administration	14,764	2,068
Total Expenditures	$ 84,546	$ 93,940
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$ 31,699	$ 31,170
Expenditures		
Instruction	$ 28,303	$ 21,652
Instructional support staff	3,396	4,158
General Administration	-	5,360
Total Expenditures	$ 31,699	$ 31,170
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-23

TITLE III ENGLISH LANGUAGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$ 22,930	$ 23,916
Expenditures		
Instruction	22,930	23,916
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, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Operating Transfers:		
General Fund	-	$113,731
Expenditures	-	-
Receipts Over (Under) Expenditures	$ -	$113,731
Unencumbered Cash, Beginning	863,731	750,000
Unencumbered Cash, Ending	$863,731	$863,731

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-25

SELF-FUNDED INSURANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Collections	$1,761,929	$1,781,596
Expenditures		
Claims and fees	1,944,362	1,753,083
Receipts Over (Under) Expenditures	$ (182,433)	$ 28,513
Unencumbered Cash, Beginning	572,575	544,062
Unencumbered Cash, Ending	$ 390,142	$ 572,575

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-26

ESSERS III FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$1,277,875	$ 96,309
Expenditures		
Instruction	$ 836,668	$ 318,838
Student transportation services	5,516	1,733
Instructional support staff	51,996	93,855
General Administration	-	51,075
Total Expenditures	$ 894,180	$ 465,501
Receipts Over (Under) Expenditures	$ 383,695	$ (369,192)
Unencumbered Cash, Beginning	(369,192)	-
Unencumbered Cash, Ending	$ 14,503	$ (369,192)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-27

CARES ACT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$ 112,079	$ 78,874
Expenditures		
Instruction	$ 118	$ 26,777
Student support services	-	30,000
Operations and maintenance	-	48,098
State and Federal relations	-	23,074
Total Expenditures	$ 118	$ 127,949
Receipts Over (Under) Expenditures	$ 111,961	$ (49,075)
Unencumbered Cash, Beginning	(111,962)	(62,887)
Unencumbered Cash, Ending	$ (1)	$ (111,962)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-28

SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$200,422	$154,799
Expenditures		
Instruction	189,592	151,674
Receipts Over (Under) Expenditures	$ 10,830	$ 3,125
Unencumbered Cash, Beginning	(12,432)	(15,557)
Unencumbered Cash, Ending	$ (1,602)	$ (12,432)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-29

KDHE K-12 COVID TESTING GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
Federal Sources:		
Federal aid	$123,368	$ 92,919
Expenditures		
Instruction	70,257	142,085
Receipts Over (Under) Expenditures	$ 53,111	$ (49,166)
Unencumbered Cash, Beginning	(82,630)	(33,464)
Unencumbered Cash, Ending	$ (29,519)	$ (82,630)

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-30

PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the fiscal year ended June 30, 2024
(with comparative actual totals for the prior year ended June 30, 2023)

	6-30-24	6-30-23
Receipts		
State Sources:		
State aid	-	$ 33,249
Operating Transfers:		
Supplemental General Fund	-	31,534
Total Receipts	-	$ 64,783
Expenditures		
Student support services	-	$ 63,668
Instructional support staff	-	1,075
Other support services	-	40
Total Expenditures	-	$ 64,783
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	-	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2024

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, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds:				
High School:				
Class of 2023	$ 1,851	$ -	$ 1,784	$ 67
Class of 2024	2,410	1,874	4,268	16
Class of 2025	679	7,346	7,045	980
Class of 2026	738	1,038	-	1,776
Class of 2027	-	727	-	727
Drivers Education	(150)	6,056	5,906	-
Blue & Red	11,135	-	-	11,135
STUCO	7,650	2,899	5,089	5,460
NHS	3,070	545	980	2,635
FFA	23,921	145,990	154,631	15,280
Sociology Class	40	-	-	40
Business – Cloud 9 Cafe	1,258	15,908	16,654	512
Yearbook	26,260	3,214	3,140	26,334
Football	4,341	12,023	13,893	2,471
Wrestling	2,766	649	1,020	2,395
Softball	1,722	1,350	489	2,583
Powerlifting	-	2,588	2,259	329
Woods	-	1,764	1,764	-
Ag Mechanics	-	540	540	-
General Shop	-	675	675	-
Cheerleaders	1,002	4,577	4,482	1,097
Drill Team	125	2,951	2,891	185
Volleyball	1,847	1,557	1,913	1,491
Scholars Bowl	470	745	436	779
Boys Basketball	4,852	12,805	11,201	6,456
Girls Basketball	475	4,236	3,296	1,415
Debate/Forensics	3,150	2,860	4,873	1,137
Concessions	4,518	27,098	25,597	6,019
Baseball	2,226	3,041	3,700	1,567
Cross Country	323	-	-	323

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the fiscal year ended June 30, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (Continued):				
Track	2,867	-	3,068	(201)
Golf – Girls	1,871	2,779	535	4,115
Golf – Boys	854	2,141	1,084	1,911
FBLA	2,786	2,260	4,646	400
Resource Room	8	-	-	8
Video Broadcasting (eSports)	637	1,493	1,120	1,010
Choir	6,281	60,255	62,221	4,315
Show Choir Trip Activity	11,009	1,225	7,184	5,050
HS/MS Band	2,543	3,160	6,522	(819)
Library	5,034	63	307	4,790
HS/MS Student ID	59	-	-	59
All School Musical	8,565	5,761	3,576	10,750
All School Play Activity	3,991	1,908	1,831	4,068
Art Department	2,017	2,037	4,054	-
HALO	3,088	8,669	10,425	1,332
HALO Christmas Heros	2,619	2,753	3,137	2,235
Concession – Special	1,987	858	1,595	1,250
Student Rewards	277	678	(9)	964
Counselor	1,711	-	-	1,711
Health Science Class Fees	-	1,510	1,510	-
Art Club	1,155	4,706	3,143	2,718
HLA	253	1,497	1,045	705
Photography	706	5,509	5,959	256
Science Club	3,097	5,848	5,402	3,543
HS/MS Insufficent Funds	(95)	95	(95)	95
Eagle Print	115	-	-	115
Sales Tax	6	14,081	12,539	1,548
Laptop Insurance	100	11,818	11,918	-
HS/MS Classroom Resources Fees	-	2,916	2,916	-
HS/MS Weights	1,411	2,150	1,499	2,062
HS/MS Food Service	961	24,735	25,431	265

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, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School (Continued):				
HS/MS Petty Cash	-	3,300	3,300	-
Cash Box	-	4,200	4,200	-
Sub-total High School	$172,592	$443,461	$468,589	$147,464
Middle School:				
STUCO	$ 1,268	$ 2,889	$ 1,981	$ 2,176
Robotics	(15)	10,647	9,053	1,579
Track	143	-	-	143
Cheerleading	2,252	183	-	2,435
Resource Room	115	-	-	115
AB Student	1,800	8,717	8,591	1,926
Music Activity	-	-	64	(64)
Yearbook	2,320	92	-	2,412
Art	2,007	160	160	2,007
Quiz Bowl	52	-	-	52
Wrestling	2	1,889	1,889	2
Volleyball	487	1,241	1,241	487
Football	214	-	-	214
Boys Basketball	1,724	737	2,412	49
Girls Basketball	1,220	-	-	1,220
Sub-total Middle School	$ 13,589	$ 26,555	$ 25,391	$ 14,753
Elementary School:				
Student Activities	$ 15,857	$ 19,193	$ 16,666	$ 18,384
Book Fees	-	20	-	20
Student Lunches	500	24,228	24,218	510
Petty Cash	-	1,900	1,900	-
Insufficient Funds	(43)	43	-	-
Clubs and Organizations	75	657	241	491
Classroom Resources Fee	-	2,417	2,417	-
Laptop Insurance	-	2,378	2,378	-
Sales Tax	37	284	781	(460)
Sub-total Elementary School	$ 16,426	$ 51,120	$ 48,601	$ 18,945
Total Student Organization Funds	$202,607	$521,136	$542,581	$181,162

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, 2024

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, 2024

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance
High School/Middle School:				
Activity	$ 8,930	$ 59,148	$ 63,371	$ 4,707

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUPPLEMENTARY INFORMATION

HAY·RICE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CHARTERED

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 210's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 210's major federal programs for the fiscal year ended June 30, 2024. Unified School District No. 210's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Unified School District No. 210 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Unified School District No. 210 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Unified School District No. 210's compliance with the compliance requirements referred to above.

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Member of Private Practice Section

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Hay•Rice & Associates, Chartered

Hay•Rice & Associates, Chartered

October 16, 2024

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2024

Federal Grantor/Pass Through Grantor Program Title	Federal CFDA Number	Expenditures
U. S. Department of Education – Pass Through Kansas Department of Education:		
Title I Low Income	84.010	$ 210,285
Title I Migrant	84.011	84,546
English Language Acquisition	84.365	22,930
Supporting Effective Instruction	84.367	31,699
ESSA Student Support Academic Enrichment	84.424	20,930
ESSER III Covid-19	84.425W	8,064
ESSER III Covid-19	84.425D	695
ESSER III Covid-19	84.425U	1,075,131
Total Department of Education		$1,454,280
U.S. Department of Health and Human Services – Pass Through Kansas Department of Education:		
KDHE K-12 COVID Testing	93.323	$ 123,368
U. S. Department of Agriculture – Pass Through Kansas Department of Education:		
Local Foods for Schools Cooperative	10.185	$ 6,746
Child Nutrition Cluster:		
School Breakfast	10.553	$ 65,759
National School Lunch Program	10.555	340,362
Summer Food Service Program	10.559	105,096
Fresh Fruits and Vegetables	10.582	28,646
Total Child Nutrition Cluster		$ 539,863
Total Department of Agriculture		$ 546,609
Total Expenditures of Federal Awards		$2,124,257

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the fiscal year ended June 30, 2024

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Unified School District No. 210 under programs of the federal government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District No. 210, it is not intended to and does not present the aggregate cash and unencumbered cash balances and receipts and expenditures of Unified School District No. 210.

Note B: Summary of Significant Accounting Policies

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

Note C: Indirect Cost Rate

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the fiscal year ended June 30, 2024

A. SUMMARY OF AUDITOR'S RESULTS

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

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

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

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

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

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

7. The programs tested as major programs were:
   ESSER Covid-19 Coronavirus 84.425W, 84.425D, 84.425U

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

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

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

None.

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

None.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the fiscal year ended June 30, 2024

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