SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

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SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
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INDEPENDENT AUDITORS' REPORT

Board of Education
South Barber Unified School District No. 255
Kiowa, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended **June 30, 2022,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **South Barber Unified School District No. 255, Kiowa Kansas,** 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 **South Barber Unified School District No. 255, Kiowa, Kansas,** as of **June 30, 2022**, 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 and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **South Barber Unified School District No. 255, Kiowa, Kansas,** 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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Board of Education
South Barber Unified School District No. 255

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **South Barber Unified School District No. 255, Kiowa, 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. 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 **South Barber Unified School District No. 255, Kiowa, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **South Barber Unified School District No. 255, Kiowa, Kansas'** internal control. According, 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 the **South Barber Unified School District No. 255, Kiowa, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information 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 financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
South Barber Unified School District No. 255

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated September 28, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 1, 2022

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 2,329,165	$ 2,329,165	$ 0	$ 23,708	$ 23,708
Special Purpose Funds							
Supplemental General	226,378	0	700,184	720,255	206,307	0	206,307
Preschool-Aged At-Risk	0	0	7,708	7,708	0	0	0
At Risk (K-12)	0	0	188,384	188,384	0	0	0
Bilingual Education	0	0	3,974	3,974	0	0	0
Capital Outlay	772,638	0	390,862	114,893	1,048,607	0	1,048,607
Driver Training	862	0	3,628	3,340	1,150	0	1,150
Food Service	31,903	0	259,602	249,133	42,372	0	42,372
Professional Development	910	0	0	0	910	0	910
Special Education	68,812	0	421,961	453,515	37,258	0	37,258
Career and Postsecondary Education	4,941	0	92,507	97,448	0	0	0
KPERS Contribution	0	0	243,645	243,645	0	0	0
Recreation Commission	7,194	0	51,917	55,000	4,111	0	4,111
Federal Funds	61,342	0	75,621	204,884	(67,921)	25,248	(42,673)
Gifts and Grants	21,617	0	114,366	111,694	24,289	4,261	28,550
Contingency Reserve	250,000	0	0	0	250,000	0	250,000
Textbook and Student Material Revolving	20,568	0	8,023	12,418	16,173	3,183	19,356
Daycare	0	0	73,053	72,864	189	153	342
District Activity Funds	61,909	0	71,952	64,570	69,291	0	69,291
	$ 1,529,074	$ 0	$ 5,036,552	$ 4,932,890	$ 1,632,736	$ 56,553	$ 1,689,289

Composition of Cash:		
	Checking Accounts	$ 1,659,839
	Certificates of Deposit	140,766
		1,800,605
	Agency Funds	(111,316)
		$ 1,689,289

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Barber Unified School District No. 255 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Kiowa, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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-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.

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

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

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

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

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. The municipality did not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 amendments for the year ended June 30, 2022.

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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Daycare Fund	District Activity Funds

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

Note 2 - In Substance Receipt in Transit:

The District received $42,575 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

Plan description
The District 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 Comprehensive Annual 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.

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 of 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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $243,645 for the year ended June 30, 2022.

Net Pension Liability
At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $2,065,766. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Deposits:

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $1,800,605 and the bank balance was $2,006,768. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, $352,454 was covered by federal depository insurance and $696,020 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $958,294 which is a violation of K.S.A. 9-1402.

Note 5 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Driver Training	Food Service	Special Education	Career and Postsecondary Education	Total
General Fund	$ 7,708	$ 143,533	$ 3,974	$ 118,545	$ 2,233	$ 25,000	$ 393,149	$ 92,507	$ 786,649
Supplemental General Fund	0	44,851	0	0	0	0	0	0	44,851
	$ 7,708	$ 188,384	$ 3,974	$ 118,545	$ 2,233	$ 25,000	$ 393,149	$ 92,507	$ 831,500

Note 7 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District 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 the financial statement.

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

Note 8 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through September 1, 2022, the date which the financial statement was available to be issued.

Note 10 - Reimbursed Expenditures:

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

Note 11 - Long-Term Debt:

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Capital Lease				
53 Passenger Bus	6.558	10/7/2016	$ 65,136	10/7/2021

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease					
53 Passenger Bus	$ 23,558	$ 0	$ 23,558	$ 0	$ 712

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	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 Fund	$ 2,434,414	$ (131,922)	$ 26,673	$ 2,329,165	$ 2,329,165	$ 0
Special Purpose Funds						
Supplemental General	754,731	(39,406)	4,930	720,255	720,255	0
Preschool-Aged At-Risk	14,118	0	0	14,118	7,708	(6,410)
At Risk (K-12)	293,183	0	0	293,183	188,384	(104,799)
Bilingual Education	5,000	0	0	5,000	3,974	(1,026)
Capital Outlay	1,030,019	0	0	1,030,019	114,893	(915,126)
Driver Training	4,462	0	0	4,462	3,340	(1,122)
Food Service	241,403	0	7,730	249,133	249,133	0
Professional Development	910	0	0	910	0	(910)
Special Education	553,812	0	0	553,812	453,515	(100,297)
Career and Postsecondary Education	97,460	0	0	97,460	97,448	(12)
KPERS Contribution	268,822	0	0	268,822	243,645	(25,177)
Recreation Commission	55,000	0	0	55,000	55,000	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	204,884	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	111,694	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	12,418	XXXXXXXXX
Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	72,864	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	64,570	XXXXXXXXX
	$ 5,753,334	$ (171,328)	$ 39,333	$ 5,621,339	$ 4,932,890	$ (1,154,879)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 31,745	$ 26,673	$ 0	$ 26,673
State Sources	2,392,825	2,302,492	2,434,414	(131,922)
	2,424,570	2,329,165	$ 2,434,414	$ (105,249)
Expenditures				
Instruction	1,011,846	1,052,377	$ 1,151,570	$ (99,193)
Student Support Services	10,138	4,998	11,010	(6,012)
Instructional Support Staff	7,250	5,267	7,380	(2,113)
General Administration	112,420	129,651	111,600	18,051
School Administration	77,977	81,304	81,050	254
Central Services	58,484	60,628	56,000	4,628
Operations & Maintenance	114,701	137,727	145,825	(8,098)
Student Transportation Services	57,269	70,564	59,160	11,404
Transfers	974,485	786,649	810,819	(24,170)
Adjustment to Comply With Legal Max	0	0	(131,922)	131,922
Adjustment for Qualifying Budget Credits	0	0	26,673	(26,673)
	2,424,570	2,329,165	$ 2,329,165	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 895,504	$ 663,615	$ 588,006	$ 75,609
County Sources	33,623	36,569	41,426	(4,857)
	929,127	700,184	$ 629,432	$ 70,752
Expenditures				
Instruction	3,024	5,361	$ 5,580	$ (219)
Student Support Services	69,015	70,398	72,000	(1,602)
Instructional Support Staff	133,743	136,847	150,200	(13,353)
School Administration	202,074	202,431	198,950	3,481
Operations & Maintenance	232,234	239,261	232,500	6,761
Student Transportation Services	20,157	21,106	26,500	(5,394)
Transfers	68,598	44,851	69,001	(24,150)
Adjustment to Comply With Legal Max	0	0	(39,406)	39,406
Adjustment to Comply With Legal Max	0	0	4,930	(4,930)
	728,845	720,255	$ 720,255	$ 0
Receipts Over (Under) Expenditures	200,282	(20,071)		
Unencumbered Cash, Beginning	25,196	226,378		
Prior Year Canceled Encumbrances	900	0		
Unencumbered Cash, Ending	$ 226,378	$ 206,307		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 8,622	$ 7,708	$ 14,118	$ (6,410)
	8,622	7,708	$ 14,118	$ (6,410)
Expenditures				
Other Support Services	8,622	7,708	$ 14,118	$ (6,410)
	8,622	7,708	$ 14,118	$ (6,410)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 203,321	$ 188,384	$ 293,183	$ (104,799)
	203,321	188,384	$ 293,183	$ (104,799)
Expenditures				
Instruction	203,321	188,186	$ 293,183	$ (104,997)
Operations and Maintenance	0	198	0	198
	203,321	188,384	$ 293,183	$ (104,799)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 3,952	$ 3,974	$ 5,000	$ (1,026)
	3,952	3,974	$ 5,000	$ (1,026)
Expenditures				
Instruction	3,952	3,974	$ 5,000	$ (1,026)
	3,952	3,974	$ 5,000	$ (1,026)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 317,941	$ 257,962	$ 242,036	$ 15,926
County Sources	15,778	14,355	15,345	(990)
Federal Sources	314,688	0	0	0
Transfers	200,000	118,545	0	118,545
	848,407	390,862	$ 257,381	$ 133,481
Expenditures				
Instruction	2,948	16,141	$ 110,000	$ (93,859)
Instructional Support Staff	0	11,484	2,500	8,984
General Administration	1,268	0	0	0
School Administration	0	0	2,500	(2,500)
Operations & Maintenance	27,338	15,983	52,280	(36,297)
Transportation	16,003	38,909	180,000	(141,091)
Facilities Acquisition and Construction	742,174	32,376	682,739	(650,363)
	789,731	114,893	$ 1,030,019	$ (915,126)
Receipts Over (Under) Expenditures	58,676	275,969		
Unencumbered Cash, Beginning	713,962	772,638		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 772,638	$ 1,048,607		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 250	$ 175	$ 1,200	$ (1,025)
State Sources	918	1,220	2,400	(1,180)
Transfers	1,483	2,233	0	2,233
	2,651	3,628	$ 3,600	$ 28
Expenditures				
Instruction	2,821	3,340	$ 4,462	$ (1,122)
	2,821	3,340	$ 4,462	$ (1,122)
Receipts Over (Under) Expenditures	(170)	288		
Unencumbered Cash, Beginning	1,032	862		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 862	$ 1,150		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 14,772	$ 9,947	$ 8,050	$ 1,897
State Sources	1,628	1,191	1,500	(309)
Federal Sources	194,960	223,464	199,950	23,514
Transfers	38,134	25,000	0	25,000
	249,494	259,602	$ 209,500	$ 50,102
Expenditures				
Food Service Operations	239,957	249,133	$ 241,403	$ 7,730
Adjustment for Qualifying Budget Credits	0	0	7,730	(7,730)
	239,957	249,133	$ 249,133	$ 0
Receipts Over (Under) Expenditures	9,537	10,469		
Unencumbered Cash, Beginning	22,366	31,903		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 31,903	$ 42,372		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State sources	$ 304	$ 0	$ 0	$ 0
	304	0	$ 0	$ 0
Expenditures				
Instructional Support Staff	2,000	0	$ 910	$ (910)
	2,000	0	$ 910	$ (910)
Receipts Over (Under) Expenditures	(1,696)	0		
Unencumbered Cash, Beginning	2,606	910		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 910	$ 910		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 8,875	$ 14,402	$ 5,000	$ 9,402
Federal Sources	5,135	14,410	5,000	9,410
Transfers	438,980	393,149	475,000	(81,851)
	452,990	421,961	$ 485,000	$ (63,039)
Expenditures				
Instruction	420,000	449,297	$ 553,812	$ (104,515)
Student Transportation Services	250	4,218	0	4,218
	420,250	453,515	$ 553,812	$ (100,297)
Receipts Over (Under) Expenditures	32,740	(31,554)		
Unencumbered Cash, Beginning	36,072	68,812		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 68,812	$ 37,258		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 98,591	$ 92,507	$ 92,519	$ (12)
	98,591	92,507	$ 92,519	$ (12)
Expenditures				
Instruction	92,753	97,248	$ 95,660	$ 1,588
Operations and Maintenance	818	200	1,500	(1,300)
Student Transportation Services	79	0	300	(300)
	93,650	97,448	$ 97,460	$ (12)
Receipts Over (Under) Expenditures	4,941	(4,941)		
Unencumbered Cash, Beginning	0	4,941		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,941	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 227,334	$ 243,645	$ 268,822	$ (25,177)
	227,334	243,645	$ 268,822	$ (25,177)
Expenditures				
Instruction	143,448	153,740	$ 169,627	$ (15,887)
Student Support Services	6,365	6,822	7,527	(705)
Instructional Support Staff	12,958	13,887	15,323	(1,436)
General Administration	12,731	13,644	15,054	(1,410)
School Administration	24,552	26,314	29,033	(2,719)
Central Services	5,229	5,604	6,182	(578)
Operations and Maintenance	8,639	9,259	10,216	(957)
Student Transportation Services	5,683	6,091	6,720	(629)
Food Service Operations	7,729	8,284	9,140	$ (856)
	227,334	243,645	$ 268,822	$ (25,177)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 59,236	$ 49,203	$ 45,207	$ 3,996
County Sources	2,958	2,714	3,457	(743)
	62,194	51,917	$ 48,664	$ 3,253
Expenditures				
Community Service Operations	55,000	55,000	$ 55,000	$ 0
	55,000	55,000	$ 55,000	$ 0
Receipts Over (Under) Expenditures	7,194	(3,083)		
Unencumbered Cash, Beginning	0	7,194		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,194	$ 4,111		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 349,897	$ 75,621
	349,897	75,621
Expenditures		
Instruction	218,438	128,521
Student Support Services	46,463	51,865
Operations & Maintenance	21,040	1,724
Student Support Services	0	20,253
Operations & Maintenance	0	2,263
Food Service Operations	241	258
	286,182	204,884
Receipts Over (Under) Expenditures	63,715	(129,263)
Unencumbered Cash, Beginning	(2,373)	61,342
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 61,342	$ (67,921)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 36,430	$ 67,630
State Sources	46,000	46,736
	82,430	114,366
Expenditures		
Instruction	15,030	46,149
Student Support Services	51,900	54,219
Operations and Maintenance	20,308	11,326
	87,238	111,694
Receipts Over (Under) Expenditures	(4,808)	2,672
Unencumbered Cash, Beginning	26,425	21,617
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 21,617	$ 24,289

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 50,000	$ 0
	50,000	0
Expenditures		
Instruction	0	0
	0	0
Receipts Over (Under) Expenditures	50,000	0
Unencumbered Cash, Beginning	200,000	250,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 250,000	$ 250,000

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 9,296	$ 8,023
	9,296	8,023
Expenditures		
Instruction	661	12,418
	661	12,418
Receipts Over (Under) Expenditures	8,635	(4,395)
Unencumbered Cash, Beginning	11,933	20,568
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 20,568	$ 16,173

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 73,053
	0	73,053
Expenditures		
Instruction	0	72,864
	0	72,864
Receipts Over (Under) Expenditures	0	189
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 189

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Cheerleaders	$ 5,760	$ 2,987	$ 4,553	$ 4,194
Choir	1,335	0	263	1,072
FCCLA	3,215	345	554	3,006
FFA	14,662	53,610	57,714	10,558
FFA Memorial Scholarship	4,640	23	0	4,663
Ethel Gillig FFA	1,579	4	0	1,583
Industrial Arts Club	84	480	283	281
Kays	1,282	0	0	1,282
National Honor Society	1,167	530	435	1,262
Renaissance/Forensics	1,061	2,407	2,890	578
Student Council	1,494	1,950	2,081	1,363
Weightlifters' Club	86	0	0	86
Willig/Wolgamott Scholarship Fund	50,000	0	0	50,000
SBJH Cheer/Pep Club	5,102	2,541	3,786	3,857
Class of 2016	735	0	0	735
Class of 2017	1,238	0	0	1,238
Class of 2018	475	0	0	475
Class of 2019	543	0	0	543
Class of 2020	391	0	0	391
Class of 2022	2,333	50	2,383	0
Class of 2023	2,090	9,298	10,076	1,312
Class of 2024	4,128	1,628	429	5,327
Class of 2025	1,996	0	120	1,876
Class of 2026	322	6,293	987	5,628
Class of 2027	0	2,708	488	2,220
SBJH STUCO	552	0	0	552
Lauren Merklein	7,234	0	0	7,234
Total Agency Funds	$ 113,504	$ 84,854	$ 87,042	$ 111,316

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
7-12 Building							
Student Activity Events	$ 21,842	$ 0	$ 30,819	$ 28,756	$ 23,905	$ 0	$ 23,905
Yearbooks	151	0	6,702	1,149	5,704	0	5,704
Concessions	3,032	0	30,332	30,676	2,688	0	2,688
Lyceums	1,265	0	250	178	1,337	0	1,337
FB Scoreboard	3,615	0	0	0	3,615	0	3,615
	29,905	0	68,103	60,759	37,249	0	37,249
K-6 Building							
Project Playground	31,735	0	1,120	1,120	31,735	0	31,735
Project Gym Sound System	269	0	38	0	307	0	307
Book Fair	0	0	2,691	2,691	0	0	0
	32,004	0	3,849	3,811	32,042	0	32,042
Total District Activity Funds	$ 61,909	$ 0	$ 71,952	$ 64,570	$ 69,291	$ 0	$ 69,291

FEDERAL AWARD INFORMATION

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
Rural Education	84.358	$ 0	$ 0	$ 7,917	$ 33,596	$ (25,679)
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	34,296				
National School Lunch Program	10.555	122,361				
Child and Adult Care Food Program	10.558	54,283				
Summer Food Service Program for Children	10.559	11,910				
Pandemic EBT Administrative Costs	10.649	614				
		223,464	0	223,464	223,464	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	46,629	0	46,629	46,629	0
Career and Technical Education Basic Grants to States	84.048	876	(2,421)	3,087	876	(210)
Supporting Effective Instruction State Grants	84.367	5,816	0	5,816	5,816	0
Student Support and Academic Enrichment Program	84.424	12,172	0	12,172	12,172	0
Education Stabilization Fund	84.425	530,582	63,763	14,410	120,205	(42,032)
		596,075	61,342	82,114	185,698	(42,242)
Total Federal Awards		$ 819,539	$ 61,342	$ 313,495	$ 442,758	$ (67,921)