

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255  
KIOWA, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2021**



**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
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**JUNE 30, 2021**

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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, 2021**, and the related notes to the financial statement.

### *Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas. 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education**  
**South Barber Unified School District No. 255**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **South Barber Unified School District No. 255, Kiowa, Kansas**, 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.

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.

*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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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**, as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the 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, 2021**, 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.

*Report on 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) are presented for 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the 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.

**Board of Education  
South Barber Unified School District No. 255**

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 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.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated August 24, 2020. The 2020 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 <http://da.ks.gov/ar/muniserv/>. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2021, on our consideration of **South Barber Unified School District No. 255, Kiowa, Kansas**, 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 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 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 **South Barber Unified School District No. 255, Kiowa, Kansas**' internal control over financial reporting and compliance.

***BFR CPA, LLC***

BFR CPA, LLC  
September 28, 2021

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 0	\$ 0	\$ 2,424,570	\$ 2,424,570	\$ 0	\$ 45,943	\$ 45,943
Special Purpose Funds							
Supplemental General	25,196	900	929,127	728,845	226,378	0	226,378
Preschool-Aged At-Risk	0	0	8,622	8,622	0	0	0
At Risk (K-12)	0	0	203,321	203,321	0	0	0
Bilingual Education	0	0	3,952	3,952	0	0	0
Capital Outlay	713,962	0	848,407	789,731	772,638	40	772,678
Driver Training	1,032	0	2,651	2,821	862	0	862
Food Service	22,366	0	249,494	239,957	31,903	0	31,903
Professional Development	2,606	0	304	2,000	910	0	910
Special Education	36,072	0	452,990	420,250	68,812	0	68,812
Career and Postsecondary Education	0	0	98,591	93,650	4,941	12	4,953
KPERs Contribution	0	0	227,334	227,334	0	0	0
Recreation Commission	0	0	62,194	55,000	7,194	0	7,194
Federal Funds	(2,373)	0	349,897	286,182	61,342	9,779	71,121
Gifts and Grants	26,425	0	82,430	87,238	21,617	1,560	23,177
Contingency Reserve	200,000	0	50,000	0	250,000	0	250,000
Textbook and Student Material							
Revolving	11,933	0	9,296	661	20,568	0	20,568
District Activity Funds	59,568	0	44,110	41,769	61,909	0	61,909
	<u>\$ 1,096,787</u>	<u>\$ 900</u>	<u>\$ 6,047,290</u>	<u>\$ 5,615,903</u>	<u>\$ 1,529,074</u>	<u>\$ 57,334</u>	<u>\$ 1,586,408</u>

Composition of Cash:	Checking Accounts	\$ 1,566,324
	Certificates of Deposit	133,588
		<u>1,699,912</u>
	Agency Funds	(113,504)
		<u>\$ 1,586,408</u>

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, 2021**

**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.

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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.

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, 2021.

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  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook and Student Material Revolving Fund

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 \$84,764 subsequent to June 30, 2021, 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, 2021.



**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**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](http://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 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

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 \$227,334 for the year ended June 30, 2021.

**Net Pension Liability**

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,691,016. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. 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](http://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, 2021.

At June 30, 2021, the District's carrying amount of deposits was \$1,699,912 and the bank balance was \$1,836,636. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, \$352,432 was covered by federal depository insurance and the remaining \$1,484,204 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**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 from:	Transfer to:									Total
	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Capital Outlay	Driver Education	Food Service	Special Education	Career and Postsecondary Education	Contingency Reserve	
General Fund	\$ 8,622	\$ 146,544	\$ 2,964	\$ 200,000	\$ 1,483	\$ 27,301	\$ 438,980	\$ 98,591	\$ 50,000	\$ 974,485
Supplemental General Fund	0	56,777	988	0	0	10,833	0	0	0	68,598
	<u>\$ 8,622</u>	<u>\$ 203,321</u>	<u>\$ 3,952</u>	<u>\$ 200,000</u>	<u>\$ 1,483</u>	<u>\$ 38,134</u>	<u>\$ 438,980</u>	<u>\$ 98,591</u>	<u>\$ 50,000</u>	<u>\$ 1,043,083</u>

**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.

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2021**

**Note 9 - Subsequent Events:**

The District has evaluated subsequent events through September 28, 2021, 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, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Capital Lease				
53 Passenger Bus	6.558	10/7/16	\$ 65,136	10/7/21
Building Improvements	3.060	9/8/17	\$ 375,000	9/15/20

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease					
53 Passenger Bus	\$ 34,422	\$ 0	\$ 10,864	\$ 23,558	\$ 1,050
Building Improvements	297,001	0	297,001	0	9,088
	<u>\$ 331,423</u>	<u>\$ 0</u>	<u>\$ 307,865</u>	<u>\$ 23,558</u>	<u>\$ 10,138</u>

Maturities of long-term debt and interest are as follows:

	Principal	Interest	Total Principal and Interest
2022	<u>\$ 23,558</u>	<u>\$ 712</u>	<u>\$ 24,270</u>

**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, 2021**

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	\$ 2,469,088	\$ (61,819)	\$ 17,301	\$ 2,424,570	\$ 2,424,570	\$ 0
Special Purpose Funds						
Supplemental General	746,227	(17,382)	0	728,845	728,845	0
Preschool-Aged At-Risk	12,000	0	0	12,000	8,622	(3,378)
At Risk (K-12)	220,000	0	0	220,000	203,321	(16,679)
Bilingual Education	4,170	0	0	4,170	3,952	(218)
Capital Outlay	998,241	0	0	998,241	789,731	(208,510)
Driver Training	5,300	0	0	5,300	2,821	(2,479)
Food Service	229,900	0	10,057	239,957	239,957	0
Professional Development	10,000	0	0	10,000	2,000	(8,000)
Special Education	485,150	0	0	485,150	420,250	(64,900)
Career and Postsecondary Education	93,650	0	0	93,650	93,650	0
KPERS Contribution	292,397	0	0	292,397	227,334	(65,063)
Recreation Commission	55,000	0	0	55,000	55,000	0
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	286,182	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	87,238	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	661	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	41,769	XXXXXXXXXX
	<u>\$ 5,621,123</u>	<u>\$ (79,201)</u>	<u>\$ 27,358</u>	<u>\$ 5,569,280</u>	<u>\$ 5,615,903</u>	<u>\$ (369,227)</u>

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 20,166	\$ 31,745	\$ 0	\$ 31,745
State Sources	<u>2,396,348</u>	<u>2,392,825</u>	<u>2,469,088</u>	<u>(76,263)</u>
	<u>2,416,514</u>	<u>2,424,570</u>	<u>\$ 2,469,088</u>	<u>\$ (44,518)</u>
Expenditures				
Instruction	1,053,492	1,011,846	\$ 1,192,360	\$ (180,514)
Student Support Services	489	10,138	0	10,138
Instructional Support Staff	7,751	7,250	8,250	(1,000)
General Administration	119,345	112,420	132,300	(19,880)
School Administration	71,475	77,977	74,500	3,477
Central Services	51,613	58,484	53,000	5,484
Operations & Maintenance	121,184	114,701	153,610	(38,909)
Student Transportation Services	60,280	57,269	79,460	(22,191)
Transfers	930,931	974,485	775,608	198,877
Adjustment to Comply With Legal Max	0	0	(61,819)	61,819
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>17,301</u>	<u>(17,301)</u>
	<u>2,416,560</u>	<u>2,424,570</u>	<u>\$ 2,424,570</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(46)	0		
Unencumbered Cash, Beginning	46	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 649,634	\$ 895,504	\$ 689,627	\$ 205,877
County Sources	32,994	33,623	31,404	2,219
	<u>682,628</u>	<u>929,127</u>	<u>\$ 721,031</u>	<u>\$ 208,096</u>
Expenditures				
Instruction	2,800	3,024	\$ 0	\$ 3,024
Student Support Services	59,154	69,015	61,400	7,615
Instructional Support Staff	131,940	133,743	147,300	(13,557)
General Administration	45	0	0	0
School Administration	196,354	202,074	206,190	(4,116)
Operations & Maintenance	228,839	232,234	247,367	(15,133)
Student Transportation Services	16,134	20,157	17,800	2,357
Transfers	100,777	68,598	66,170	2,428
Adjustment to Comply With Legal Max	<u>0</u>	<u>0</u>	<u>(17,382)</u>	<u>17,382</u>
	<u>736,043</u>	<u>728,845</u>	<u>\$ 728,845</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(53,415)	200,282		
Unencumbered Cash, Beginning	78,611	25,196		
Prior Year Canceled Encumbrances	<u>0</u>	<u>900</u>		
Unencumbered Cash, Ending	<u>\$ 25,196</u>	<u>\$ 226,378</u>		



**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Preschool-Aged At-Risk</u>	Current Year		Variance - Over (Under)
	Prior Year Actual	Actual      Budget	
Cash Receipts			
Transfers	\$ 11,090	\$ 8,622    \$ 12,000	\$ (3,378)
	<u>11,090</u>	<u>8,622    \$ 12,000</u>	<u>\$ (3,378)</u>
Expenditures			
Instruction	5,577	0    \$ 6,000	\$ (6,000)
Student Transportation Services	<u>5,513</u>	<u>8,622    6,000</u>	<u>2,622</u>
	<u>11,090</u>	<u>8,622    \$ 12,000</u>	<u>\$ (3,378)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>At Risk (K-12) Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 208,492	\$ 203,321	\$ 220,000	\$ (16,679)
	<u>208,492</u>	<u>203,321</u>	<u>\$ 220,000</u>	<u>\$ (16,679)</u>
Expenditures				
Instruction	207,759	203,321	\$ 220,000	\$ (16,679)
Operations and Maintenance	<u>733</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>208,492</u>	<u>203,321</u>	<u>\$ 220,000</u>	<u>\$ (16,679)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 3,904	\$ 3,952	\$ 4,170	\$ (218)
	<u>3,904</u>	<u>3,952</u>	<u>\$ 4,170</u>	<u>\$ (218)</u>
Expenditures				
Instruction	<u>3,904</u>	<u>3,952</u>	<u>\$ 4,170</u>	<u>\$ (218)</u>
	<u>3,904</u>	<u>3,952</u>	<u>\$ 4,170</u>	<u>\$ (218)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 326,279	\$ 317,941      \$ 269,724	\$ 48,217
County Sources	14,820	15,778      14,555	1,223
Federal Sources	0	314,688      0	314,688
Transfers	191,093	200,000      0	200,000
	<u>532,192</u>	<u>848,407</u> <u>\$ 284,279</u>	<u>\$ 564,128</u>
Expenditures			
Instruction	54,420	2,948      \$ 105,000	\$ (102,052)
Instructional Support Staff	2,315	0      2,500	(2,500)
General Administration	400	1,268      0	1,268
School Administration	978	0      2,000	(2,000)
Operations & Maintenance	41,087	27,338      35,000	(7,662)
Transportation	20,039	16,003      130,000	(113,997)
Facilities Acquisition and Construction	261,720	742,174      723,741	18,433
	<u>380,959</u>	<u>789,731</u> <u>\$ 998,241</u>	<u>\$ (208,510)</u>
Receipts Over (Under) Expenditures	151,233	58,676	
Unencumbered Cash, Beginning	562,729	713,962	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 713,962</u>	<u>\$ 772,638</u>	

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Driver Training Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 250	\$ 0	\$ 250
State Sources	1,300	918	1,500	(582)
Transfers	670	1,483	2,768	(1,285)
	<u>1,970</u>	<u>2,651</u>	<u>\$ 4,268</u>	<u>\$ (1,617)</u>
Expenditures				
Instruction	<u>3,301</u>	<u>2,821</u>	<u>\$ 5,300</u>	<u>\$ (2,479)</u>
	<u>3,301</u>	<u>2,821</u>	<u>\$ 5,300</u>	<u>\$ (2,479)</u>
Receipts Over (Under) Expenditures	(1,331)	(170)		
Unencumbered Cash, Beginning	2,363	1,032		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,032</u>	<u>\$ 862</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 49,522	\$ 14,772	\$ 57,048	\$ (42,276)
State Sources	1,263	1,628	1,244	384
Federal Sources	138,531	194,960	95,024	99,936
Transfers	20,000	38,134	54,218	(16,084)
	<u>209,316</u>	<u>249,494</u>	<u>\$ 207,534</u>	<u>\$ 41,960</u>
Expenditures				
Food Service Operations	213,874	239,957	\$ 229,900	\$ 10,057
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>10,057</u>	<u>(10,057)</u>
	<u>213,874</u>	<u>239,957</u>	<u>\$ 239,957</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(4,558)	9,537		
Unencumbered Cash, Beginning	26,924	22,366		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 22,366</u>	<u>\$ 31,903</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Professional Development Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual      Budget</u>	
Cash Receipts			
State sources	\$      1,219	\$      304    \$      1,500	\$      (1,196)
Transfers	0	0      5,894	(5,894)
	<u>1,219</u>	<u>304      7,394</u>	<u>(7,090)</u>
Expenditures			
Instructional Support Staff	0	2,000    \$      10,000	\$      (8,000)
	<u>0</u>	<u>2,000      10,000</u>	<u>(8,000)</u>
Receipts Over (Under) Expenditures	1,219	(1,696)	
Unencumbered Cash, Beginning	1,387	2,606	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$      2,606</u>	<u>\$      910</u>	

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 8,974	\$ 8,875	\$ 0	\$ 8,875
Federal Sources	0	5,135	0	5,135
Transfers	450,413	438,980	449,078	(10,098)
	<u>459,387</u>	<u>452,990</u>	<u>\$ 449,078</u>	<u>\$ 3,912</u>
Expenditures				
Instruction	448,361	420,000	\$ 475,000	\$ (55,000)
Student Transportation Services	8,993	250	10,150	(9,900)
	<u>457,354</u>	<u>420,250</u>	<u>\$ 485,150</u>	<u>\$ (64,900)</u>
Receipts Over (Under) Expenditures	2,033	32,740		
Unencumbered Cash, Beginning	34,039	36,072		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 36,072</u>	<u>\$ 68,812</u>		



**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 90,000	\$ 98,591	\$ 93,650	\$ 4,941
	<u>90,000</u>	<u>98,591</u>	<u>\$ 93,650</u>	<u>\$ 4,941</u>
Expenditures				
Instruction	87,854	92,753	\$ 93,650	\$ (897)
Operations and Maintenance	1,937	818	0	818
Student Transportation Services	<u>245</u>	<u>79</u>	<u>0</u>	<u>79</u>
	<u>90,036</u>	<u>93,650</u>	<u>\$ 93,650</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(36)	4,941		
Unencumbered Cash, Beginning	36	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 4,941</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual      Budget</u>	
Cash Receipts			
State Sources	\$ 253,465	\$ 227,334    \$ 292,397	\$ (65,063)
	<u>253,465</u>	<u>227,334    \$ 292,397</u>	<u>\$ (65,063)</u>
Expenditures			
Instruction	159,936	143,448    \$ 184,503	\$ (41,055)
Student Support Services	7,097	6,365      8,187	(1,822)
Instructional Support Staff	14,447	12,958      16,666	(3,708)
General Administration	14,194	12,731      16,374	(3,643)
School Administration	27,374	24,552      31,579	(7,027)
Central Services	5,830	5,229      6,725	(1,496)
Operations and Maintenance	9,632	8,639      11,111	(2,472)
Student Transportation Services	6,337	5,683      7,310	(1,627)
Food Service Operations	8,618	7,729      9,942	(2,213)
	<u>253,465</u>	<u>227,334    \$ 292,397</u>	<u>\$ (65,063)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Recreation Commission Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 60,235	\$ 59,236	\$ 54,371	\$ 4,865
County Sources	2,823	2,958	2,762	196
	<u>63,058</u>	<u>62,194</u>	<u>\$ 57,133</u>	<u>\$ 5,061</u>
Expenditures				
Community Service Operations	<u>64,882</u>	<u>55,000</u>	<u>\$ 55,000</u>	<u>\$ 0</u>
	<u>64,882</u>	<u>55,000</u>	<u>\$ 55,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,824)	7,194		
Unencumbered Cash, Beginning	1,824	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 7,194</u>		

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 95,729	\$ 349,897
	<u>95,729</u>	<u>349,897</u>
Expenditures		
Instruction	67,682	218,438
Student Support Services	2,373	46,463
Operations & Maintenance	939	21,040
Food Service Operations	15,085	241
	<u>86,079</u>	<u>286,182</u>
Receipts Over (Under) Expenditures	9,650	63,715
Unencumbered Cash, Beginning	(12,023)	(2,373)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (2,373)</u>	<u>\$ 61,342</u>

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 61,139	\$ 36,430
State Sources	14,033	46,000
	<u>75,172</u>	<u>82,430</u>
Expenditures		
Instruction	59,141	15,030
Student Support Services	4,000	51,900
Operations and Maintenance	15,119	20,308
	<u>78,260</u>	<u>87,238</u>
Receipts Over (Under) Expenditures	(3,088)	(4,808)
Unencumbered Cash, Beginning	29,513	26,425
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 26,425</u>	<u>\$ 21,617</u>

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 56,046	\$ 50,000
	<u>56,046</u>	<u>50,000</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	56,046	50,000
Unencumbered Cash, Beginning	143,954	200,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 200,000</u>	<u>\$ 250,000</u>

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)**

Textbook and Student Material		
<u>Revolving Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 9,310	\$ 9,296
	<u>9,310</u>	<u>9,296</u>
Expenditures		
Instruction	<u>593</u>	<u>661</u>
	<u>593</u>	<u>661</u>
Receipts Over (Under) Expenditures	8,717	8,635
Unencumbered Cash, Beginning	3,216	11,933
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 11,933</u>	<u>\$ 20,568</u>

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Band	\$ 50	\$ 0	\$ 50	\$ 0
Cheerleaders	4,569	3,856	2,665	5,760
Choir	1,623	0	288	1,335
FCCLA	2,888	549	222	3,215
FFA	16,399	55,080	56,817	14,662
FFA Memorial Scholarship	4,600	40	0	4,640
Ethel Gillig FFA	1,567	12	0	1,579
Industrial Arts Club	48	149	113	84
Keys	1,282	0	0	1,282
National Honor Society	1,620	694	1,147	1,167
Renaissance/Forensics	1,615	2,007	2,561	1,061
Student Council	1,570	2,253	2,329	1,494
Weightlifters' Club	87	0	1	86
Willig/Wolgamott Scholarship Fund	50,000	0	0	50,000
Class of 2014	4	0	4	0
Class of 2015	91	0	91	0
Class of 2016	2,031	0	1,296	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 2021	8,547	146	8,693	0
Class of 2022	3,099	2,686	3,452	2,333
Class of 2023	1,984	287	181	2,090
Class of 2024	3,660	784	316	4,128
Class of 2025	292	2,222	518	1,996
Class of 2026	0	338	16	322
SBJH STUCO	552	0	0	552
SBJH Cheer/Pep Club	3,857	2,185	940	5,102
Lauren Merklein	7,234	0	0	7,234
Total Agency Funds	<u>\$ 121,916</u>	<u>\$ 73,288</u>	<u>\$ 81,700</u>	<u>\$ 113,504</u>



**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, 2021**

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	\$ 17,887	\$ 0	\$ 19,281	\$ 15,326	\$ 21,842	\$ 0	\$ 21,842
Yearbooks	1,214	0	7,054	8,117	151	0	151
Concessions	3,110	0	16,700	16,778	3,032	0	3,032
Lyceums	1,529	0	236	500	1,265	0	1,265
FB Scoreboard	3,615	0	0	0	3,615	0	3,615
	<u>27,355</u>	<u>0</u>	<u>43,271</u>	<u>40,721</u>	<u>29,905</u>	<u>0</u>	<u>29,905</u>
K-6 Building							
Activity Tickets	0	0	100	100	0	0	0
Yearbook	0	0	680	680	0	0	0
Project Playground	31,945	0	58	268	31,735	0	31,735
Project Gym Sound System	268	0	1	0	269	0	269
	<u>32,213</u>	<u>0</u>	<u>839</u>	<u>1,048</u>	<u>32,004</u>	<u>0</u>	<u>32,004</u>
Total District Activity Funds	<u>\$ 59,568</u>	<u>\$ 0</u>	<u>\$ 44,110</u>	<u>\$ 41,769</u>	<u>\$ 61,909</u>	<u>\$ 0</u>	<u>\$ 61,909</u>

## FEDERAL AWARD INFORMATION



**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**

**INDEPENDENT AUDITORS' REPORT**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America 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 **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended **June 30, 2021**, and the related notes to the financial statement, which collectively comprise **South Barber Unified School District No. 255, Kiowa, Kansas'** basic financial statement, and have issued our report thereon dated September 28, 2021. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **South Barber Unified School District No. 255, Kiowa, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **South Barber Unified School District No. 255, Kiowa, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **South Barber Unified School District No. 255, Kiowa, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 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.

**Board of Education  
South Barber Unified School District No. 255**

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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **South Barber Unified School District No. 255, Kiowa, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.

***BFR CPA, LLC***

BFR CPA, LLC  
September 28, 2021



**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITORS' REPORT**

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of **South Barber Unified School District No. 255, Kiowa, Kansas**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **South Barber Unified School District No. 255, Kiowa, Kansas'** major federal programs for the year ended **June 30, 2021**. **South Barber Unified School District No. 255, Kiowa, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **South Barber Unified School District No. 255, Kiowa, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **South Barber Unified School District No. 255, Kiowa, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **South Barber Unified School District No. 255, Kiowa, Kansas'** compliance.

**Board of Education  
South Barber Unified School District No. 255**

Opinion on Each Major Federal Program

In our opinion, **South Barber Unified School District No. 255, Kiowa, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2021**.

Report on Internal Control Over Compliance

Management of **South Barber Unified School District No. 255, Kiowa, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **South Barber Unified School District No. 255, Kiowa, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **South Barber Unified School District No. 255, Kiowa, Kansas'** 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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.

**BFR CPA, LLC**

BFR CPA, LLC  
September 28, 2021

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2021**

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
Rural Education	84.358	\$ 14,965	\$ 0	\$ 14,965	\$ 14,965	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
National School Lunch Program	10.555	18,073				
Summer Food Service Program for Children	10.559	125,745				
Child and Adult Care Food Program	10.558	51,142				
		<u>194,960</u>	<u>0</u>	<u>194,960</u>	<u>194,960</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	0	0	45,787	45,787	0
Career and Technical Education Basic Grants to States	84.048	0	0	1,549	3,970	(2,421)
Supporting Effective Instruction State Grants	84.367	0	0	3,604	3,604	0
Student Support and Academic Enrichment Program	84.424	0	0	11,773	11,773	0
Education Stabilization Fund	84.425D	530,582	(2,373)	174,808	108,672	63,763
		<u>530,582</u>	<u>(2,373)</u>	<u>237,521</u>	<u>173,806</u>	<u>61,342</u>
(Passes Through Barber County)						
Department of the Treasury						
Coronavirus Relief Fund	21.019	102,546	0	102,546	102,546	0
(Passes Through Kansas Emergency Management)						
Department of Homeland Security						
Hazard Mitigation Grant	97.039	314,688	0	314,688	314,688	0
Total Federal Awards		<u>\$ 1,157,741</u>	<u>\$ (2,373)</u>	<u>\$ 864,680</u>	<u>\$ 800,965</u>	<u>\$ 61,342</u>

The accompanying notes are an integral part of this schedule.

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

**Note 1 - Basis of Presentation:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **South Barber Unified School District No. 255, Kiowa, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. 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).

**Note 2 - Indirect Cost Rate:**

The Cooperative has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.



**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

**SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **South Barber Unified School District No. 255, Kiowa, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the 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*.
3. No instances of noncompliance material to the financial statement of **South Barber Unified School District No. 255, Kiowa, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **South Barber Unified School District No. 255, Kiowa, Kansas**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **South Barber Unified School District No. 255, Kiowa, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Hazard Mitigation Grant	97.039
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **South Barber Unified School District No. 255, Kiowa, Kansas**, was determined not to be a low-risk auditee.

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255  
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2021**

There are no prior audit findings.