BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Barber County North Unified School District No. 254
Medicine Lodge, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Barber County North Unified School District No. 254**, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated January 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

December 8, 2025

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Funds							
General Fund	$ -	-	4,985,751	4,985,751	**-**	1,284	**1,284**
Supplemental General Fund	216,810	-	1,704,266	1,651,542	**269,534**	-	**269,534**
Special Purpose Funds							
Preschool Aged At-Risk Fund	10,350	-	24,185	24,185	**10,350**	-	**10,350**
At-Risk Fund	203,495	-	859,174	859,174	**203,495**	-	**203,495**
Bilingual Education Fund	9,669	-	17,706	17,706	**9,669**	-	**9,669**
Virtual Education Fund	-	-	44,104	34,104	**10,000**	-	**10,000**
Capital Outlay Fund	612,193	-	625,610	332,516	**905,287**	116,129	**1,021,416**
Driver Training Fund	9,744	-	9,366	9,366	**9,744**	-	**9,744**
Food Service Fund	119,302	-	313,460	324,572	**108,190**	-	**108,190**
Professional Development Fund	18,382	-	45,969	30,895	**33,456**	-	**33,456**
Summer School Fund	5,088	-	20,000	11,625	**13,463**	-	**13,463**
Special Education Fund	410,205	-	1,042,998	1,003,203	**450,000**	-	**450,000**
Career and Postsecondary Education Fund	174,746	-	189,861	189,861	**174,746**	-	**174,746**
Gifts and Grants Fund	23,618	-	104,984	106,920	**21,682**	-	**21,682**
KPERS Special Retirement Fund	-	-	462,523	462,523	**-**	-	**-**
Contingency Reserve Fund	280,762	-	73,211	-	**353,973**	-	**353,973**
Textbook Rental Fund	130,342	-	83,002	83,002	**130,342**	-	**130,342**
Recreation Commission Fund	-	-	116,237	116,237	**-**	-	**-**
Title I Fund	-	-	99,023	99,023	**-**	-	**-**
Title II-A Fund	-	-	17,524	17,524	**-**	-	**-**
Title IV Fund	-	-	14,971	14,971	**-**	-	**-**
REAP PY Grant Fund	-	-	13,190	13,190	**-**	-	**-**
REAP CY Grant Fund	-	-	15,105	15,105	**-**	-	**-**
Carl Perkins Fund	-	-	932	932	**-**	-	**-**
ESSER III Grant Fund	(280,575)	-	521,182	240,607	**-**	-	**-**
Federal Funds Fund	-	-	13,300	13,300	**-**	-	**-**
District Activity Funds	24,738	-	71,739	62,629	**33,848**	-	**33,848**
Trust Fund							
Scholarship Fund	108,127	-	7,792	7,000	**108,919**	-	**108,919**
Total Reporting Entity (Excluding Agency Funds)	$ 2,076,996	-	11,497,165	10,727,463	**2,846,698**	117,413	**2,964,111**

Composition of Cash		**2,964,111**
	Checking Accounts	**10,857**
	NOW Accounts	**116,752**
	Savings Accounts	**2,849,364**
	Petty Cash	**1,600**
	Certificates of Deposit	**84,180**
	Total Cash	**3,062,753**
	Agency Funds per Schedule 3	**(98,642)**
	Total Reporting Entity (Excluding Agency Funds)	**2,964,111**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Barber County North Unified School District No. 254 has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

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

Recreation Commission

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

Basis of Presentation – Fund Accounting

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

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

Regulatory Basis Fund Types

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

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

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Basis of Accounting

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

liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

NOTE 2 – BUDGETARY INFORMATION

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

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

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

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There was a budget amendment for this year for the Virtual Education Fund.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts

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

A legal operating budget is not required for capital project funds, trust funds and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, REAP PY Grant Fund, REAP CY Grant Fund, Carl Perkins Fund, ESSER III Grant Fund, Federal Funds Fund, and District Activity Funds.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Barber County North Unified School District No. 254 follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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

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

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

At June 30, 2025, the District's carrying amount of deposits was $3,062,753 and the bank balance was $3,538,604. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $3,038,604 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District

will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Barber County North Unified School District No. 254's** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Preschool Aged At-Risk Fund	K.S.A. 72-5167	$	24,185
General Fund	At-Risk Fund	K.S.A. 72-5167		689,230
General Fund	Bilingual Education Fund	K.S.A. 72-5167		7,706
General Fund	Virtual Education Fund	K.S.A. 72-5167		34,104
General Fund	Driver Training Fund	K.S.A. 72-5167		5,016
General Fund	Food Service Fund	K.S.A. 72-5167		44,838
General Fund	Professional Development Fund	K.S.A. 72-5167		30,895
General Fund	Summer School Fund	K.S.A. 72-5167		20,000
General Fund	Special Education Fund	K.S.A. 72-5167		633,256
General Fund	Contingency Reserve Fund	K.S.A. 72-5167		73,211
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143		169,944
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143		10,000
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5143		10,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143		11,618
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		402,696
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143		189,861
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-5143		46,070

NOTE 5 – LITIGATION

Barber County North Unified School District No. 254 is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 7 – GRANTS AND SHARED REVENUES

Barber County North Unified School District No. 254 participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Barber County North Unified School District No. 254 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

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

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9

million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $462,523 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $4,156,180. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Barber County North Unified School District No. 254** 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 this financial statement.

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

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

NOTE 10 – COMPENSATED ABSENCES

Sick Leave
Certified employees are credited with twelve days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of $40.00 per day. This payment will be added to the final check of the year.

Certified employees who retire from the District with more than 20 years of experience with the District will be paid for unused sick leave days up to sixty at the rate of $20 per day. This payment will be added to the final payroll check.

Classified employees are credited with twelve days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of $15.00 per day. This payment will be added to the final check of the year. Classified employees who retire from the District with more than 20 years of experience with the District will be paid for unused sick leave days up to sixty at the rate of $20 per day. This payment will be added to the final payroll check.

Vacation
Classified employees, after the first full year of employment, will receive ten days of paid vacation each year. After ten years of continuous employment, one additional day of vacation will be given each year of employment up to a maximum of fifteen days. No more than five days of vacation time is cumulative from year to year. Unused vacation time is not paid upon separation of employment.

Personal Leave
Certified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year.

Classified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year.

NOTE 11 – EARLY RETIREMENT

In order to encourage and facilitate the voluntary early retirement of professional employees of the District who may find it necessary or desirable to retire prior to the normal retirement age (65), the Board approved an early retirement plan. In order to be eligible for early retirement under this plan, the employee must be currently employed by the District, have at least 10 years of full-time continuous employment with the District, be fully vested with KPERS, and be eligible for full retirement benefits under the KPERS program. The early retirement request form must be submitted on or before the 1st day of February preceding the anticipated retirement date. Should extenuating circumstances occur, the notification date may be waived by the superintendent. Employees enrolled in the early retirement plan will receive the defined benefit for health insurance paid by the District to current employees. For the year ended June 30, 2025, the District pays $774 per month to current employees for health insurance. Early retirement benefits will be provided by the District from the time of early retirement until the participant is eligible for Medicare and/or Medicaid health insurance (age 65). The early retirement plan was terminated by the Board after taking proper action. Even though the early retirement plan was terminated, all employees participating in the plan at that time are continuing in the plan under the terms and conditions set forth by the plan until employee's eligibility expires. For the year ended June 30, 2025, one individual was enrolled in the early retirement plan, and the District paid $9,288 in health insurance benefits. As of June 30, 2025, the potential liability under the early retirement plan is $7,930.

NOTE 12 – LONG-TERM DEBT

Barber County North Unified School District No. 254 has the following types of long-term debt.

Lease Obligations
The District has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease									
HVAC System	3.00%	2/26/2016	$ 1,497,772	9/1/2031	$ 876,858	-	99,161	**777,697**	25,429

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

	YEAR						
	2026	2027	2028	2029	2030	2031-2032	**Total**
Principal							
Finance Lease	$ 101,303	104,342	107,473	110,697	114,018	239,864	**777,697**
Interest							
Finance Lease	23,287	20,248	17,117	13,893	10,572	9,316	**94,433**
Total Principal and Interest	$ **124,590**	**124,590**	**124,590**	**124,590**	**124,590**	**249,180**	**872,130**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254

Regulatory-Required Supplementary Information

Schedule 1

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 5,279,617	(306,715)	12,849	4,985,751	**4,985,751**	-
Supplemental General Fund	1,752,980	(101,438)	-	1,651,542	**1,651,542**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	47,350	-	-	47,350	**24,185**	(23,165)
At-Risk Fund	1,007,466	-	-	1,007,466	**859,174**	(148,292)
Bilingual Education Fund	19,669	-	-	19,669	**17,706**	(1,963)
Virtual Education Fund	40,000	-	-	40,000	**34,104**	(5,896)
Capital Outlay Fund	1,207,257	-	-	1,207,257	**332,516**	(874,741)
Driver Training Fund	14,469	-	-	14,469	**9,366**	(5,103)
Food Service Fund	477,247	-	-	477,247	**324,572**	(152,675)
Professional Development Fund	61,301	-	-	61,301	**30,895**	(30,406)
Summer School Fund	17,088	-	-	17,088	**11,625**	(5,463)
Special Education Fund	1,564,305	-	-	1,564,305	**1,003,203**	(561,102)
Career and Postsecondary Education Fund	349,746	-	-	349,746	**189,861**	(159,885)
Gifts and Grants Fund	56,619	-	73,412	130,031	**106,920**	(23,111)
KPERS Special Retirement Fund	560,019	-	-	560,019	**462,523**	(97,496)
Recreation Commission Fund	116,700	-	-	116,700	**116,237**	(463)

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Mineral Production Tax	$ 59,269	**35,074**	60,000	(24,926)
Local Sources				
Reimbursements	9,570	**10,549**	-	10,549
State Aid				
General State Aid	4,124,095	**4,305,658**	4,359,113	(53,455)
Special Education Aid	632,953	**632,170**	860,504	(228,334)
Mentor Teacher	2,000	**2,300**	-	2,300
Total Receipts	4,827,887	**4,985,751**	5,279,617	(293,866)
Expenditures				
Instruction				
Salaries	1,483,938	**1,233,110**	1,518,565	(285,455)
Employee Benefits	339,346	**430,804**	349,650	81,154
Purchased Professional Services	-	**1,410**	-	1,410
Supplies	79,992	**87,486**	84,065	3,421
Property	6,577	**5,432**	7,000	(1,568)
Other	1,770	**5,614**	-	5,614
Student Support Services				
Salaries	191,347	**209,973**	197,000	12,973
Employee Benefits	27,846	**33,258**	28,750	4,508
Other Purchased Services	7,563	**7,591**	8,000	(409)
Supplies	1,153	**3,611**	1,250	2,361
Other	-	**-**	93,715	(93,715)
Instructional Support Staff				
Salaries	17,102	**17,067**	17,700	(633)
Employee Benefits	1,194	**1,100**	1,240	(140)
Supplies	5,649	**2,180**	5,900	(3,720)
General Administration				
Salaries	116,713	**118,422**	120,250	(1,828)
Employee Benefits	8,748	**9,356**	9,050	306
Purchased Professional Services	73,449	**80,559**	77,200	3,359
Other Purchased Services	3,004	**3,722**	3,200	522
Supplies	3,062	**3,058**	3,250	(192)
Other	19,548	**20,633**	20,525	108
School Administration				
Salaries	311,420	**317,945**	320,800	(2,855)
Employee Benefits	41,066	**44,527**	42,350	2,177
Other Purchased Services	8,679	**6,429**	9,125	(2,696)
Supplies	8,516	**8,762**	8,950	(188)
Central Services				
Salaries	85,663	**85,610**	88,250	(2,640)
Employee Benefits	20,248	**22,293**	20,900	1,393
Operations and Maintenance				
Salaries	244,341	**238,915**	251,675	(12,760)
Employee Benefits	65,586	**76,736**	67,685	9,051
Purchased Property Services	51,274	**55,409**	55,000	409
Supplies	51,890	**50,683**	58,500	(7,817)
Property	$ 4,736	**2,175**	5,000	(2,825)

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Student Transportation Supervision				
Salaries	$ -	**-**	13,025	(13,025)
Employee Benefits	-	**-**	7,185	(7,185)
Vehicle Operating Services				
Salaries	88,605	**79,042**	78,250	792
Employee Benefits	21,837	**18,765**	15,175	3,590
Other Purchased Services	11,965	**13,938**	15,000	(1,062)
Supplies	21,949	**16,897**	30,000	(13,103)
Vehicle and Maintenance Services				
Salaries	33,239	**34,690**	34,250	440
Employee Benefits	2,601	**2,700**	2,685	15
Other Purchased Services	463	**464**	500	(36)
Supplies	13,791	**14,828**	15,000	(172)
Other	1,210	**948**	1,500	(552)
Other Transportation Services				
Salaries	23,364	**24,742**	24,065	677
Employee Benefits	1,787	**2,019**	1,850	169
Other Purchased Services	6,418	**6,972**	7,500	(528)
Supplies	23,753	**20,346**	25,000	(4,654)
Other	410	**587**	500	87
Other Support Services				
Other	-	**-**	3,000	(3,000)
Food Service Operation				
Supplies	2,754	**2,502**	-	2,502
Operating Transfers				
To Preschool Aged At-Risk Fund	-	**24,185**	-	24,185
To At-Risk Fund	577,488	**689,230**	620,083	69,147
To Bilingual Education Fund	-	**7,706**	-	7,706
To Virtual Education Fund	26,880	**34,104**	40,000	(5,896)
To Driver Training Fund	-	**5,016**	-	5,016
To Food Service Fund	-	**44,838**	-	44,838
To Professional Development Fund	-	**30,895**	-	30,895
To Summer School Fund	10,000	**20,000**	10,000	10,000
To Special Education Fund	677,953	**633,256**	860,504	(227,248)
To Contingency Reserve Fund	-	**73,211**	-	73,211
Adjustment to Comply With Legal Max	-	**-**	(306,715)	306,715
Legal General Fund Budget	4,827,887	**4,985,751**	4,972,902	12,849
(a) Adjustment for Qualifying Budget Credits	-	**-**	12,849	(12,849)
Total Expenditures	4,827,887	**4,985,751**	4,985,751	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

State Aid - Mentor Teacher Over Amount Budgeted	$ 2,300
Reimbursements Over Amount Budgeted	10,549
	$ 12,849

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,340,292	**1,452,224**	1,610,460	(158,236)
Delinquent Tax	15,791	**17,748**	21,485	(3,737)
Motor Vehicle Tax	89,633	**94,218**	85,749	8,469
Recreational Vehicle Tax	1,386	**1,501**	1,324	177
Commercial Vehicle Tax	6,050	**6,286**	6,095	191
Intergovernmental Revenues				
State Aid	133,677	**132,289**	140,414	(8,125)
Total Receipts	1,586,829	**1,704,266**	1,865,527	(161,261)
Expenditures				
Instruction				
Salaries	23,192	**209,042**	40,000	169,042
Employee Benefits	71,356	**9,951**	78,060	(68,109)
Supplies	26,583	**38,592**	61,500	(22,908)
Other	-	**-**	97,126	(97,126)
Instructional Support Staff				
Salaries	-	**127**	-	127
Employee Benefits	-	**10**	-	10
Purchased Professional Services	52	**-**	75	(75)
Purchased Property Services	9,651	**-**	10,000	(10,000)
Supplies	21,051	**37,876**	25,000	12,876
Property	4,253	**1,914**	15,000	(13,086)
School Administration				
Other Purchased Services	3,209	**3,877**	8,000	(4,123)
Central Services				
Other Purchased Services	-	**2,880**	-	2,880
Operations and Maintenance				
Salaries	9,277	**9,556**	11,000	(1,444)
Employee Benefits	719	**746**	735	11
Purchased Property Services	119,172	**70,148**	255,000	(184,852)
Other Purchased Services	108,904	**119,253**	140,000	(20,747)
Supplies	190,705	**182,272**	215,000	(32,728)
Property	-	**519**	-	519
Facility Acquisition & Construction Services				
Building Improvements	126,840	**124,590**	-	124,590
Operating Transfers				
To Preschool Aged At-Risk Fund	37,000	**-**	37,000	(37,000)
To At-Risk Fund	169,975	**169,944**	183,888	(13,944)
To Bilingual Education Fund	15,400	**10,000**	10,000	-
To Virtual Education Fund	-	**10,000**	-	10,000
To Driver Training Fund	5,000	**-**	-	-
To Food Service Fund	59,000	**-**	60,000	(60,000)
To Professional Development Fund	25,000	**11,618**	35,000	(23,382)
To Summer School Fund	2,000	**-**	2,000	(2,000)
To Special Education Fund	395,673	**402,696**	293,596	109,100
To Career and Postsecondary Ed. Fund	175,000	**189,861**	175,000	14,861
To Textbook Rental Fund	-	**46,070**	-	46,070
Adjustment to Comply With Legal Max	-	**-**	(101,438)	101,438
Total Expenditures	1,599,012	**1,651,542**	1,651,542	-
Receipts Over (Under) Expenditures	(12,183)	**52,724**		
Unencumbered Cash - Beginning	228,993	**216,810**		
Unencumbered Cash - Ending	$ 216,810	**269,534**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Preschool Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ -	**24,185**	-	24,185
From Supplemental General Fund	37,000	**-**	37,000	(37,000)
Total Receipts	37,000	**24,185**	37,000	(12,815)
Expenditures				
Instruction				
Other Purchased Services	34,698	**21,818**	35,740	(13,922)
Supplies	2,386	**2,367**	2,490	(123)
Other	-	**-**	9,120	(9,120)
Total Expenditures	37,084	**24,185**	47,350	(23,165)
Receipts Over (Under) Expenditures	(84)	**-**		
Unencumbered Cash - Beginning	10,434	**10,350**		
Unencumbered Cash - Ending	$ 10,350	**10,350**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ 577,488	**689,230**	620,083	69,147
From Supplemental General Fund	169,975	**169,944**	183,888	(13,944)
Total Receipts	747,463	**859,174**	803,971	55,203
Expenditures				
Instruction				
Salaries	687,679	**830,421**	760,000	70,421
Employee Benefits	23,410	**28,753**	141,990	(113,237)
Other	-	**-**	104,976	(104,976)
Vehicle Operating Services				
Salaries	404	**-**	450	(450)
Employee Benefits	31	**-**	50	(50)
Total Expenditures	711,524	**859,174**	1,007,466	(148,292)
Receipts Over (Under) Expenditures	35,939	**-**		
Unencumbered Cash - Beginning	167,556	**203,495**		
Unencumbered Cash - Ending	$ 203,495	**203,495**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ -	**7,706**	-	7,706
From Supplemental General Fund	15,400	**10,000**	10,000	-
Total Receipts	15,400	**17,706**	10,000	7,706
Expenditures				
Instruction				
Salaries	6,434	**16,341**	8,000	8,341
Employee Benefits	496	**1,282**	700	582
Supplies	-	**83**	-	83
Other	-	**-**	10,969	(10,969)
Total Expenditures	6,930	**17,706**	19,669	(1,963)
Receipts Over (Under) Expenditures	8,470	**-**		
Unencumbered Cash - Beginning	1,199	**9,669**		
Unencumbered Cash - Ending	$ 9,669	**9,669**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ 26,880	**34,104**	40,000	(5,896)
From Supplemental General Fund	-	**10,000**	-	10,000
Total Receipts	26,880	**44,104**	40,000	4,104
Expenditures				
Instruction				
Purchased Professional Services	26,880	**34,104**	40,000	(5,896)
Receipts Over (Under) Expenditures	-	**10,000**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**10,000**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 533,450	**471,540**	430,326	41,214
Delinquent Tax	6,283	**7,090**	8,549	(1,459)
Motor Vehicle Tax	35,673	**37,579**	34,228	3,351
Recreational Vehicle Tax	553	**599**	529	70
Commercial Vehicle Tax	2,417	**2,503**	2,433	70
Intergovernmental Revenues				
Federal Aid	21,690	**-**	-	-
Local Sources				
Interest on Idle Funds	42,384	**71,983**	50,000	21,983
Other Receipts from Local Sources	33,296	**34,316**	75,000	(40,684)
Total Receipts	675,746	**625,610**	601,065	24,545
Expenditures				
Instruction				
Supplies	-	**6,313**	5,000	1,313
Operations and Maintenance				
Salaries	-	**-**	250,000	(250,000)
Employee Benefits	-	**-**	75,000	(75,000)
Purchased Property Services	444,502	**185,175**	712,257	(527,082)
Property	-	**115,214**	-	115,214
Transportation				
Property	72,840	**12,194**	150,000	(137,806)
Facility Acquisition & Construction Services				
Site Improvement	-	**13,620**	-	13,620
Building Improvements	13,737	**-**	15,000	(15,000)
Total Expenditures	531,079	**332,516**	1,207,257	(874,741)
Receipts Over (Under) Expenditures	144,667	**293,094**		
Unencumbered Cash - Beginning	467,526	**612,193**		
Unencumbered Cash - Ending	$ 612,193	**905,287**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 3,480	**4,350**	4,725	(375)
Operating Transfers				
From General Fund	-	**5,016**	-	5,016
From Supplemental General Fund	5,000	**-**	-	-
Total Receipts	8,480	**9,366**	4,725	4,641
Expenditures				
Instruction				
Salaries	5,488	**6,286**	5,000	1,286
Employee Benefits	415	**500**	460	40
Other	-	**-**	7,509	(7,509)
Vehicle Operations and Maintenance				
Other Purchased Services	593	**1,296**	750	546
Supplies	341	**305**	500	(195)
Other	137	**979**	250	729
Total Expenditures	6,974	**9,366**	14,469	(5,103)
Receipts Over (Under) Expenditures	1,506	**-**		
Unencumbered Cash - Beginning	8,238	**9,744**		
Unencumbered Cash - Ending	$ 9,744	**9,744**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,406	**2,337**	1,818	519
Federal Aid	195,349	**181,697**	196,767	(15,070)
Local Sources				
Food Sales	92,814	**81,179**	94,359	(13,180)
Other Receipts from Local Sources	3,489	**3,409**	5,000	(1,591)
Operating Transfers				
From General Fund	-	**44,838**	-	44,838
From Supplemental General Fund	59,000	**-**	60,000	(60,000)
Total Receipts	353,058	**313,460**	357,944	(44,484)
Expenditures				
Operations and Maintenance				
Other	354	**100**	500	(400)
Food Service Operation				
Salaries	120,871	**122,538**	124,500	(1,962)
Employee Benefits	34,983	**43,426**	36,600	6,826
Purchased Professional Services	553	**-**	-	-
Food & Supplies	167,976	**144,075**	177,000	(32,925)
Property	27,147	**-**	30,000	(30,000)
Other	6,686	**14,433**	108,647	(94,214)
Total Expenditures	358,570	**324,572**	477,247	(152,675)
Receipts Over (Under) Expenditures	(5,512)	**(11,112)**		
Unencumbered Cash - Beginning	124,814	**119,302**		
Unencumbered Cash - Ending	$ 119,302	**108,190**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 3,852	**3,456**	7,919	(4,463)
Operating Transfers				
From General Fund	-	**30,895**	-	30,895
From Supplemental General Fund	25,000	**11,618**	35,000	(23,382)
Total Receipts	28,852	**45,969**	42,919	3,050
Expenditures				
Instructional Support Staff				
Salaries	10,346	**7,676**	10,700	(3,024)
Employee Benefits	795	**663**	875	(212)
Other Purchased Services	6,484	**8,245**	10,000	(1,755)
Supplies	-	**-**	5,000	(5,000)
Other	116	**1,538**	19,726	(18,188)
Central Services				
Purchased Professional Services	10,666	**12,773**	15,000	(2,227)
Total Expenditures	28,407	**30,895**	61,301	(30,406)
Receipts Over (Under) Expenditures	445	**15,074**		
Unencumbered Cash - Beginning	17,937	**18,382**		
Unencumbered Cash - Ending	$ 18,382	**33,456**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Summer School Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General Fund	$ 10,000	**20,000**	10,000	10,000
From Supplemental General Fund	2,000	**-**	2,000	(2,000)
Total Receipts	12,000	**20,000**	12,000	8,000
Expenditures				
Instruction				
Salaries	9,778	**8,872**	10,100	(1,228)
Employee Benefits	759	**687**	795	(108)
Supplies	-	**30**	-	30
Other	-	**-**	5,113	(5,113)
Vehicle Operating Services				
Salaries	956	**1,839**	-	1,839
Employee Benefits	75	**197**	-	197
Other Support Services				
Salaries	-	**-**	1,000	(1,000)
Employee Benefits	-	**-**	80	(80)
Total Expenditures	11,568	**11,625**	17,088	(5,463)
Receipts Over (Under) Expenditures	432	**8,375**		
Unencumbered Cash - Beginning	4,656	**5,088**		
Unencumbered Cash - Ending	$ 5,088	**13,463**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 5,511	**7,046**	-	7,046
Operating Transfers				
From General Fund	677,953	**633,256**	860,504	(227,248)
From Supplemental General Fund	395,673	**402,696**	293,596	109,100
Total Receipts	1,079,137	**1,042,998**	1,154,100	(111,102)
Expenditures				
Instruction				
Salaries	26,513	**7,928**	-	7,928
Employee Benefits	7,213	**614**	-	614
Other Purchased Services				
Assessments	402,534	**425,980**	425,980	-
Flow-thru	593,826	**546,343**	735,000	(188,657)
Supplies	351	**1,353**	500	853
Other	10,620	**11,191**	359,045	(347,854)
Instructional Support Staff				
Supplies	-	**4,286**	-	4,286
Property	2,159	**-**	2,250	(2,250)
Vehicle Operating Services				
Salaries	7,843	**1,764**	19,000	(17,236)
Employee Benefits	581	**139**	2,530	(2,391)
Other Purchased Services	1,254	**891**	5,000	(4,109)
Supplies	3,450	**2,699**	3,500	(801)
Other	69	**15**	11,500	(11,485)
Total Expenditures	1,056,413	**1,003,203**	1,564,305	(561,102)
Receipts Over (Under) Expenditures	22,724	**39,795**		
Unencumbered Cash - Beginning	387,481	**410,205**		
Unencumbered Cash - Ending	$ 410,205	**450,000**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From Supplemental General Fund	$ 175,000	**189,861**	175,000	14,861
Expenditures				
Instruction				
Salaries	134,090	**146,367**	140,000	6,367
Employee Benefits	29,666	**35,130**	33,000	2,130
Supplies	9,071	**8,042**	10,000	(1,958)
Other	120	**95**	164,221	(164,126)
Instructional Support Staff				
Other Purchased Services	1,259	**-**	1,500	(1,500)
Property	911	**44**	1,000	(956)
Operations and Maintenance				
Purchased Property Services	20	**183**	25	158
Total Expenditures	175,137	**189,861**	349,746	(159,885)
Receipts Over (Under) Expenditures	(137)	**-**		
Unencumbered Cash - Beginning	174,883	**174,746**		
Unencumbered Cash - Ending	$ 174,746	**174,746**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 6,939	**6,572**	8,000	(1,428)
Local Sources				
Contributions and Donations	5,709	**98,412**	25,000	73,412
Total Receipts	12,648	**104,984**	33,000	71,984
Expenditures				
Instruction				
Supplies	-	**129**	-	129
Other	49,214	**102,507**	56,619	45,888
Student Support Services				
Salaries	-	**3,044**	-	3,044
Employee Benefits	-	**1,240**	-	1,240
(a) Adjustment for Qualifying Budget Credit	-	**-**	73,412	(73,412)
Total Expenditures	49,214	**106,920**	130,031	(23,111)
Receipts Over (Under) Expenditures	(36,566)	**(1,936)**		
Unencumbered Cash - Beginning	60,184	**23,618**		
Unencumbered Cash - Ending	$ 23,618	**21,682**		

(a) Adjustment for Qualifying Budget Credit

Contributions and Donations Over Amount Budgeted	$ 73,412

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
KPERS Special Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 486,973	**462,523**	560,019	(97,496)
Expenditures				
Instruction				
Employee Benefits	325,524	**309,635**	354,862	(45,227)
Student Support Services				
Employee Benefits	24,489	**24,529**	25,876	(1,347)
Instructional Support Staff				
Employee Benefits	3,513	**3,333**	3,730	(397)
General Administration				
Employee Benefits	14,937	**15,300**	15,795	(495)
School Administration				
Employee Benefits	39,857	**32,375**	42,137	(9,762)
Central Services				
Employee Benefits	10,963	**11,061**	11,592	(531)
Operations and Maintenance				
Employee Benefits	32,459	**32,102**	67,340	(35,238)
Student Transportation Services				
Employee Benefits	19,762	**18,356**	22,203	(3,847)
Food Service Operation				
Employee Benefits	15,469	**15,832**	16,484	(652)
Total Expenditures	486,973	**462,523**	560,019	(97,496)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

Schedule 2-16

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Operating Transfers		
From General Fund	$ -	**73,211**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**73,211**
Unencumbered Cash - Beginning	280,762	**280,762**
Unencumbered Cash - Ending	$ 280,762	**353,973**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Local Sources		
Rental Fees	$ 39,681	**36,932**
Operating Transfers		
From Supplemental General Fund	-	**46,070**
Total Receipts	39,681	**83,002**
Expenditures		
Instruction		
Supplies	32,062	**83,002**
Receipts Over (Under) Expenditures	7,619	**-**
Unencumbered Cash - Beginning	122,723	**130,342**
Unencumbered Cash - Ending	$ 130,342	**130,342**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 114,405	**106,032**	91,932	14,100
Delinquent Tax	1,335	**1,513**	1,828	(315)
Motor Vehicle Tax	7,459	**8,029**	7,315	714
Recreational Vehicle Tax	116	**128**	113	15
Commercial Vehicle Tax	515	**535**	520	15
Local Sources				
Other Receipts from Local Sources	-	**-**	15,000	(15,000)
Total Receipts	123,830	**116,237**	116,708	(471)
Expenditures				
Community Service Operations	124,931	**116,237**	116,700	(463)
Receipts Over (Under) Expenditures	(1,101)	**-**		
Unencumbered Cash - Beginning	1,101	**-**		
Unencumbered Cash - Ending	$ -	**-**		

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 100,304	**99,023**
Expenditures		
Instruction		
Salaries	71,846	**76,800**
Employee Benefits	28,458	**22,223**
Total Expenditures	100,304	**99,023**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 15,782	**17,524**
Expenditures		
Instruction		
Salaries	13,177	**13,971**
Employee Benefits	2,605	**3,553**
Total Expenditures	15,782	**17,524**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 15,320	**14,971**
Expenditures		
Instruction		
Salaries	12,067	**11,227**
Employee Benefits	3,253	**3,744**
Total Expenditures	15,320	**14,971**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
REAP PY Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	18,608	**13,190**
Expenditures			
Instruction			
Property		18,608	**13,190**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
REAP CY Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	11,900	**15,105**
Expenditures			
Instruction			
Property		11,900	**15,105**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Carl Perkins Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 2,111	**932**
Expenditures		
Instruction		
Salaries	37	**932**
Other	2,074	**-**
Total Expenditures	2,111	**932**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
ESSER II Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 14,148	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	14,148	**-**
Unencumbered Cash - Beginning	(14,148)	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
ESSER III Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 170,038	**521,182**
Expenditures		
Instruction		
Salaries	75,794	**138,600**
Employee Benefits	18,509	**11,205**
Supplies	38,089	**-**
Other	-	**49,134**
Instructional Support Staff		
Purchased Professional Services	7,389	**-**
Other Purchased Services	4,002	**-**
Supplies	2,048	**41,668**
Operations and Maintenance		
Purchased Property Services	248,783	**-**
Total Expenditures	394,614	**240,607**
Receipts Over (Under) Expenditures	(224,576)	**280,575**
Unencumbered Cash - Beginning	(55,999)	**(280,575)**
Unencumbered Cash - Ending	$ (280,575)	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ -	**13,300**
Expenditures		
Instruction		
Salaries	-	**4,076**
Employee Benefits	-	**1,724**
Other	-	**7,500**
Total Expenditures	-	**13,300**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**-**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Scholarship Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Local Sources		
Interest on Idle Funds	$ 2,560	**3,952**
Donations	5,840	**3,840**
Total Receipts	8,400	**7,792**
Expenditures		
Scholarships	7,600	**7,000**
Receipts Over (Under) Expenditures	800	**792**
Unencumbered Cash - Beginning	107,327	**108,127**
Unencumbered Cash - Ending	$ 108,127	**108,919**

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School/Junior High				
Class of 2019	$ 338	-	338	**-**
Class of 2024	126	-	126	**-**
Class of 2025	5,676	14	5,350	**340**
Class of 2026	719	7,188	4,819	**3,088**
Class of 2028	-	127	-	**127**
American Field Service	8,660	11,014	7,873	**11,801**
Cheerleaders	6,673	19,121	20,905	**4,889**
Band	3,170	-	-	**3,170**
Drama Club	5,260	7,312	8,349	**4,223**
FFA	18,694	20,458	24,180	**14,972**
M Club	1,529	425	358	**1,596**
National Honor Society	7,926	5,325	5,722	**7,529**
Pep Club	1,096	401	866	**631**
Golf	1,421	2,955	2,323	**2,053**
Science Club	3,431	50	93	**3,388**
Softball	293	854	1,036	**111**
Student Council	5,237	15,688	15,738	**5,187**
Recycle	99	950	926	**123**
Snack Shack	77	-	25	**52**
Future Educators of America	510	-	-	**510**
Make a Difference Grant	25	-	-	**25**
Campout	1,763	50	871	**942**
Youth for Christ	230	-	35	**195**
Student Love	14,552	3,220	8,689	**9,083**
Art	3,603	739	936	**3,406**
T2C	15	6,319	4,480	**1,854**
Alfalfa Elect Youth Tour	200	-	-	**200**
Boys Basketball	46	2,782	2,633	**195**
Weight Room	3,367	-	263	**3,104**
Student Ambassadors	289	-	-	**289**
DIY Class	370	-	-	**370**
Cross Country	1,849	640	220	**2,269**
JH/HS Track	-	450	-	**450**
Bleacher Wood Projects	13,067	-	10,259	**2,808**
Faculty	1,002	2,050	690	**2,362**
Total High School/Junior High	111,313	108,132	128,103	**91,342**
Elementary School				
Student Council	1,697	4,199	5,164	**732**
Student Love	2,544	1,878	1,604	**2,818**
PBIS	-	2,500	279	**2,221**
Student Lighthouse Team	-	857	141	**716**
Faculty	85	576	457	**204**
Field Trip	494	4,955	4,840	**609**
Total Elementary School	4,820	14,965	12,485	**7,300**
Total	$ 116,133	123,097	140,588	**98,642**

Schedule 4

BARBER COUNTY NORTH UNIFIED SCHOOL DISTRICT NO. 254
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
High School/Junior High							
Athletics	$ 24,738	-	63,439	54,878	**33,299**	-	**33,299**
Sales Tax	-	-	8,300	7,751	**549**	-	**549**
Total District Activity Funds	$ 24,738	-	71,739	62,629	**33,848**	-	**33,848**