SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended **June 30, 2025,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Barber Unified School District No. 255, Kiowa Kansas,** or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Barber Unified School District No. 255, Kiowa, Kansas,** as of **June 30, 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 and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **South Barber Unified School District No. 255, Kiowa, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
South Barber Unified School District No. 255

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **South Barber Unified School District No. 255, Kiowa, Kansas,** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **South Barber Unified School District No. 255, Kiowa, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **South Barber Unified School District No. 255, Kiowa, Kansas'** internal control. 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 **South Barber Unified School District No. 255, Kiowa, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
South Barber Unified School District No. 255

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated August 5, 2024, 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/oar/municipal-services. 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, 2024 (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.

BFR CPA, LLC

BFR CPA, LLC
August 27, 2025

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 2,630,806	$ 2,630,806	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	130,817	0	888,201	848,392	170,626	64,319	234,945
Preschool-Aged At-Risk	0	0	10,910	10,910	0	0	0
At Risk (K-12)	0	0	401,603	401,603	0	285	285
Capital Outlay	1,320,747	0	591,711	895,080	1,017,378	20,886	1,038,264
Driver Training	1,429	0	4,496	3,910	2,015	0	2,015
Food Service	50,000	0	270,099	270,099	50,000	0	50,000
Professional Development	542	0	1,633	542	1,633	0	1,633
Special Education	51,324	0	539,675	456,122	134,877	0	134,877
Career and Postsecondary Education	23,531	0	88,949	112,480	0	0	0
KPERS Contribution	0	0	224,032	224,032	0	0	0
Recreation Commission	35	0	55,619	48,300	7,354	0	7,354
Federal Funds	(24,416)	0	215,387	223,448	(32,477)	9,570	(22,907)
Gifts and Grants	51,860	0	120,815	129,239	43,436	0	43,436
Contingency Reserve	250,000	0	0	0	250,000	0	250,000
Textbook & Student Material Revolving	4,782	0	7,901	8,163	4,520	0	4,520
Daycare	0	0	79,889	79,889	0	0	0
District Activity Funds	76,509	0	71,104	59,004	88,609	0	88,609
	$ 1,937,160	$ 0	$ 6,202,830	$ 6,402,019	$ 1,737,971	$ 95,060	$ 1,833,031

Composition of Cash:	Checking Accounts	$ 1,836,591
	Certificates of Deposit	127,842
		1,964,433
	Agency Funds	(131,402)
		$ 1,833,031

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, 2025

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

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

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

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

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

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for 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 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 budget amendments for the year ending June 30, 2025.

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 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% 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 were transferred to the System.

The 2021 Legislature passed Senate 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 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 $224,032 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 $2,210,224. 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 3 - 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 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%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $1,964,433 and the bank balance was $2,231,339. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $354,253 was covered by federal depository insurance and the remaining $1,877,086 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 4 - 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 5 - Post Employment 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 6 - Other Post Employment Benefits:

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

Note 7 - Contingencies:

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

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

Note 8 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 9 - 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 10 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-5143 were as follows:

	Transfer to:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Capital Outlay	Driver Training	Food Service	Special Education	Career and Postsecondary Education	Total
General Fund	$ 10,910	$ 316,764	$ 243,884	$ 2,286	$ 104,051	$ 411,079	$ 87,181	$ 1,176,155
Supplemental General Fund	0	84,839	0	0	0	93,238	0	178,077
	$ 10,910	$ 401,603	$ 243,884	$ 2,286	$ 104,051	$ 504,317	$ 87,181	$ 1,354,232

Note 11 - Subsequent Events:

The District has evaluated subsequent events through August 27, 2025, the date which the financial statement was available to be issued.

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, 2025

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	$ 2,874,541	$ (255,455)	$ 11,720	$ 2,630,806	$ 2,630,806	$ 0
Special Purpose Funds						
Supplemental General	930,773	(82,381)	0	848,392	848,392	0
Preschool-Aged At-Risk	33,000	0	0	33,000	10,910	(22,090)
At Risk (K-12)	492,292	0	0	492,292	401,603	(90,689)
Capital Outlay	1,605,380	0	0	1,605,380	895,080	(710,300)
Driver Training	6,520	0	0	6,520	3,910	(2,610)
Food Service	324,868	0	0	324,868	270,099	(54,769)
Professional Development	15,000	0	0	15,000	542	(14,458)
Special Education	595,845	0	0	595,845	456,122	(139,723)
Career and Postsecondary Education	112,500	0	0	112,500	112,480	(20)
KPERS Contribution	268,325	0	0	268,325	224,032	(44,293)
Recreation Commission	48,300	0	0	48,300	48,300	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	223,448	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	129,239	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	8,163	XXXXXXXXX
Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	79,889	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	59,004	XXXXXXXXX
	$ 7,307,344	$ (337,836)	$ 11,720	$ 6,981,228	$ 6,402,019	$ (1,078,952)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 10,648	$ 11,720	$ 0	$ 11,720
State Sources	2,594,881	2,619,086	2,874,541	(255,455)
	2,605,529	2,630,806	$ 2,874,541	$ (243,735)
Expenditures				
Instruction	807,312	885,398	$ 1,076,892	$ (191,494)
Student Support Services	4,908	6,405	4,895	1,510
Instructional Support Staff	1,655	28	1,125	(1,097)
General Administration	184,209	181,882	184,980	(3,098)
School Administration	85,567	114,451	66,940	47,511
Central Services	64,921	71,028	67,500	3,528
Operations & Maintenance	172,559	139,462	377,835	(238,373)
Student Transportation Services	70,799	55,997	95,170	(39,173)
Transfers	1,213,599	1,176,155	999,204	176,951
Adjustment to Comply With Legal Max	0	0	(255,455)	255,455
Adjustment for Qualifying Budget Credits	0	0	11,720	(11,720)
	2,605,529	2,630,806	$ 2,630,806	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 905,168	$ 852,944	$ 764,445	$ 88,499
County Sources	30,376	35,257	35,510	(253)
	935,544	888,201	$ 799,955	$ 88,246
Expenditures				
Instruction	74,793	66,957	$ 67,531	$ (574)
Student Support Services	108,429	51,782	115,120	(63,338)
Instructional Support Staff	88,244	74,668	91,980	(17,312)
School Administration	173,931	157,821	184,900	(27,079)
Operations & Maintenance	256,784	290,948	213,950	76,998
Student Transportation Services	12,735	28,139	5,000	23,139
Transfers	117,854	178,077	252,292	(74,215)
Adjustment to Comply With Legal Max	0	0	(82,381)	82,381
	832,770	848,392	$ 848,392	$ 0
Receipts Over (Under) Expenditures	102,774	39,809		
Unencumbered Cash, Beginning	28,043	130,817		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 130,817	$ 170,626		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 10,110	$ 10,910	$ 33,000	$ (22,090)
	10,110	10,910	$ 33,000	$ (22,090)
Expenditures				
Instruction	0	0	$ 20,900	$ (20,900)
Student Transportation Services	0	10,910	12,100	(1,190)
Other Support Services	10,110	0	0	0
	10,110	10,910	$ 33,000	$ (22,090)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 428,680	$ 401,603	$ 492,292	$ (90,689)
	428,680	401,603	$ 492,292	$ (90,689)
Expenditures				
Instruction	428,680	334,695	$ 492,292	$ (157,597)
Student Support Services	0	66,908	0	66,908
	428,680	401,603	$ 492,292	$ (90,689)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 319,770	$ 333,353	$ 268,097	$ 65,256
County Sources	13,935	14,474	16,536	(2,062)
Transfers	253,938	243,884	0	243,884
	587,643	591,711	$ 284,633	$ 307,078
Expenditures				
Instruction	105,220	79,547	$ 20,000	$ 59,547
Instructional Support Staff	0	0	5,000	(5,000)
General Administration	0	0	5,000	(5,000)
School Administration	0	874	5,000	(4,126)
Central Services	0	0	12,280	(12,280)
Operations & Maintenance	115,128	690,607	40,000	650,607
Transportation	13,757	35,343	185,000	(149,657)
Facility Acquisition & Construction Services	347,654	88,709	1,333,100	(1,244,391)
	581,759	895,080	$ 1,605,380	$ (710,300)
Receipts Over (Under) Expenditures	5,884	(303,369)		
Unencumbered Cash, Beginning	1,314,863	1,320,747		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,320,747	$ 1,017,378		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH 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)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 290	$ 325	$ 500	$ (175)
State Sources	1,595	1,885	2,025	(140)
Transfers	1,183	2,286	2,567	(281)
	3,068	4,496	$ 5,092	$ (596)
Expenditures				
Instruction	4,064	3,561	$ 6,420	$ (2,859)
Vehicle Operation & Maintenance Services	0	349	100	249
	4,064	3,910	$ 6,520	$ (2,610)
Receipts Over (Under) Expenditures	(996)	586		
Unencumbered Cash, Beginning	2,425	1,429		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,429	$ 2,015		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH 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)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 37,901	$ 68,380	$ 41,175	$ 27,205
State Sources	1,147	1,059	1,188	(129)
Federal Sources	164,835	96,609	152,505	(55,896)
Transfers	94,940	104,051	80,000	24,051
	298,823	270,099	$ 274,868	$ (4,769)
Expenditures				
Food Service Operation	288,169	270,099	$ 324,868	$ (54,769)
	288,169	270,099	$ 324,868	$ (54,769)
Receipts Over (Under) Expenditures	10,654	0		
Unencumbered Cash, Beginning	39,346	50,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 50,000	$ 50,000		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH 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)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State sources	$ 542	$ 1,633	$ 4,312	$ (2,679)
Transfers	0	0	10,146	(10,146)
	542	1,633	$ 14,458	$ (12,825)
Expenditures				
Instructional Support Staff	3,594	542	$ 15,000	$ (14,458)
	3,594	542	$ 15,000	$ (14,458)
Receipts Over (Under) Expenditures	(3,052)	1,091		
Unencumbered Cash, Beginning	3,594	542		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 542	$ 1,633		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH 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)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 38,028	$ 35,358	$ 0	$ 35,358
Transfers	430,005	504,317	544,522	(40,205)
	468,033	539,675	$ 544,522	$ (4,847)
Expenditures				
Instruction	447,828	447,743	$ 585,495	$ (137,752)
Student Transportation Services	9,795	8,379	10,350	(1,971)
	457,623	456,122	$ 595,845	$ (139,723)
Receipts Over (Under) Expenditures	10,410	83,553		
Unencumbered Cash, Beginning	40,914	51,324		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 51,324	$ 134,877		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 1,768	$ 0	$ 1,768
Transfers	112,597	87,181	88,969	(1,788)
	112,597	88,949	$ 88,969	$ (20)
Expenditures				
Instruction	108,344	111,636	$ 110,500	$ 1,136
Operations & Maintenance	457	200	2,000	(1,800)
Student Transportation Services	1,599	644	0	644
	110,400	112,480	$ 112,500	$ (20)
Receipts Over (Under) Expenditures	2,197	(23,531)		
Unencumbered Cash, Beginning	21,334	23,531		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 23,531	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 243,932	$ 224,032	$ 268,325	$ (44,293)
	243,932	224,032	$ 268,325	$ (44,293)
Expenditures				
Instruction	153,922	141,365	$ 169,314	$ (27,949)
Student Support Services	6,830	6,273	7,513	(1,240)
Instructional Support Staff	13,904	12,770	15,294	(2,524)
General Administration	13,660	12,545	15,026	(2,481)
School Administration	26,345	24,196	28,979	(4,783)
Central Services	5,610	5,153	6,171	(1,018)
Operations & Maintenance	9,269	8,513	10,196	(1,683)
Student Transportation Services	6,098	5,600	6,709	(1,109)
Food Service Operation	8,294	7,617	9,123	(1,506)
	243,932	224,032	$ 268,325	$ (44,293)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 60,334	$ 52,896	$ 48,056	$ 4,840
County Sources	2,646	2,723	3,150	(427)
	62,980	55,619	$ 51,206	$ 4,413
Expenditures				
Community Service Operations	63,000	48,300	$ 48,300	$ 0
	63,000	48,300	$ 48,300	$ 0
Receipts Over (Under) Expenditures	(20)	7,319		
Unencumbered Cash, Beginning	55	35		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 35	$ 7,354		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 93,005	$ 215,387
	93,005	215,387
Expenditures		
Instruction	93,134	106,487
Student Transportation Services	0	116,961
	93,134	223,448
Receipts Over (Under) Expenditures	(129)	(8,061)
Unencumbered Cash, Beginning	(24,287)	(24,416)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (24,416)	$ (32,477)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 145,406	$ 117,821
State Sources	126,250	2,994
	271,656	120,815
Expenditures		
Instruction	108,984	23,346
Student Support Services	123,196	94,330
Instructional Support Staff	3,356	2,148
Operations & Maintenance	11,869	9,415
	247,405	129,239
Receipts Over (Under) Expenditures	24,251	(8,424)
Unencumbered Cash, Beginning	27,609	51,860
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 51,860	$ 43,436

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 10,696	$ 7,901
	10,696	7,901
Expenditures		
Instruction	19,196	8,163
	19,196	8,163
Receipts Over (Under) Expenditures	(8,500)	(262)
Unencumbered Cash, Beginning	13,282	4,782
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 4,782	$ 4,520

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 83,810	$ 79,889
	83,810	79,889
Expenditures		
Instruction	85,083	79,889
	85,083	79,889
Receipts Over (Under) Expenditures	(1,273)	0
Unencumbered Cash, Beginning	1,273	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Band	$ 846	$ 0	$ 0	$ 846
Cheerleaders	3,694	3,645	6,731	608
Choir	232	195	96	331
Drama/Play	0	785	210	575
FCCLA	3,246	75	667	2,654
FFA	22,003	47,698	43,376	26,325
FFA Memorial	4,849	197	0	5,046
Ethel Gillig FFA	1,638	46	0	1,684
Industrial Arts Club	1,428	673	1,167	934
Kays	1,282	0	0	1,282
National Honor Society	1,338	95	676	757
Renaissance/Forensics	1,485	635	935	1,185
Student Council	1,237	4,082	2,529	2,790
Weightlifters' Club	86	0	0	86
Willig/Wolgamott Memorial	50,000	0	0	50,000
SBJH Cheer/Pep Club	4,861	859	2,357	3,363
Class of 2016	735	0	0	735
Class of 2017	1,238	0	0	1,238
Class of 2018	475	0	0	475
Class of 2019	543	0	0	543
Class of 2020	391	0	0	391
Class of 2023	26	0	0	26
Class of 2025	3,992	0	3,992	0
Class of 2026	8,720	0	5,118	3,602
Class of 2027	8,579	636	263	8,952
Class of 2028	4,260	1,711	440	5,531
Class of 2029	1,597	1,425	27	2,995
Class of 2030	0	687	25	662
SBJH STUCO	552	0	0	552
Lauren Merklein Memorial	7,234	0	0	7,234
Total Agency Funds	$ 136,567	$ 63,444	$ 68,609	$ 131,402

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, 2025

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	$ 34,527	$ 0	$ 25,494	$ 20,713	$ 39,308	$ 0	$ 39,308
Annuals	142	0	8,110	7,725	527	0	527
Concessions	2,843	0	26,546	25,794	3,595	0	3,595
Lyceums	881	0	247	0	1,128	0	1,128
FB Scoreboard	3,615	0	0	0	3,615	0	3,615
Arbiter Pay	5,055	0	6,500	0	11,555	0	11,555
	47,063	0	66,897	54,232	59,728	0	59,728
K-6 Building							
Activity Tickets	0	0	170	170	0	0	0
Yearbook	0	0	807	807	0	0	0
Project Playground	29,387	0	413	979	28,821	0	28,821
Book Fair	59	0	2,817	2,816	60	0	60
	29,446	0	4,207	4,772	28,881	0	28,881
Total District Activity Funds	$ 76,509	$ 0	$ 71,104	$ 59,004	$ 88,609	$ 0	$ 88,609