SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

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, 2023,** 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, 2023**, 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, 2022, and have issued our report thereon dated September 1, 2022, which contained an unmodified opinion on the basic financial statement.

The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
August 9, 2023

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

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	$ 2,515,927	$ 2,515,927	$ 0	$ 59,134	$ 59,134
Special Purpose Funds							
Supplemental General	206,307	0	584,120	762,384	28,043	0	28,043
Preschool-Aged At-Risk	0	0	10,089	10,089	0	0	0
At Risk (K-12)	0	0	408,074	408,074	0	0	0
Bilingual Education	0	0	0	0	0	0	0
Capital Outlay	1,048,607	0	461,077	194,821	1,314,863	15,666	1,330,529
Driver Training	1,150	0	5,625	4,350	2,425	0	2,425
Food Service	42,372	0	243,437	246,463	39,346	0	39,346
Professional Development	910	0	2,744	60	3,594	0	3,594
Special Education	37,258	0	457,339	453,683	40,914	0	40,914
Career and Postsecondary Education	0	0	123,234	101,900	21,334	0	21,334
KPERS Contribution	0	0	255,498	255,498	0	0	0
Recreation Commission	4,111	0	58,694	62,750	55	0	55
Federal Funds	(67,921)	0	314,895	271,158	(24,184)	3,817	(20,367)
Gifts and Grants	24,289	0	134,739	131,419	27,609	0	27,609
Contingency Reserve	250,000	0	0	0	250,000	0	250,000
Textbook & Student Material Revolving	16,173	0	8,474	11,365	13,282	558	13,840
Daycare	189	0	80,897	79,813	1,273	0	1,273
District Activity Funds	69,291	0	74,386	76,550	67,127	0	67,127
	$ 1,632,736	$ 0	$ 5,739,249	$ 5,586,304	$ 1,785,681	$ 79,175	$ 1,864,856

Composition of Cash:	Checking Accounts	$ 1,844,437
	Certificates of Deposit	141,239
		1,985,676
	Agency Funds	(120,820)
		$ 1,864,856

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, 2023

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 adoption of the final budget has been adjusted to on or before September 20th.

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. The budget was amended for the following funds:

General Fund	Preschool-Aged At-Risk Fund
At Risk (K-12) 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 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $255,498 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,634,370. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. 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 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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,985,676 and the bank balance was $2,220,700. The bank balance is held by two banks resulting in a concentration of credit risk. Of the bank balance, $350,928 was covered by federal depository insurance and the remaining $1,869,772 was collateralized with securities held by the pledging financial institutions' 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 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

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

Note 6 - 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 7 - 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 8 - Interfund Transactions:

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

	Transfer to:							
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Capital Outlay	Driver Training	Food Service	Special Education	Career and Postsecondary Education	Total
General Fund	$ 10,089	$ 325,651	$ 150,101	$ 2,830	$ 25,000	$ 426,339	$ 123,234	$ 1,063,244
Supplemental General Fund	0	82,423	0	0	0	0	0	82,423
	$ 10,089	$ 408,074	$ 150,101	$ 2,830	$ 25,000	$ 426,339	$ 123,234	$ 1,145,667

Note 9 - Subsequent Events:

The District has evaluated subsequent events through August 9, 2023, 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, 2023

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	$ 2,589,218	$ (95,725)	$ 22,434	$ 2,515,927	$ 2,515,927	$ 0
Special Purpose Funds						
Supplemental General	760,364	0	2,020	762,384	762,384	0
Preschool-Aged At-Risk	24,230	0	0	24,230	10,089	(14,141)
At Risk (K-12)	410,352	0	0	410,352	408,074	(2,278)
Bilingual Education	4,460	0	0	4,460	0	(4,460)
Capital Outlay	1,358,481	0	0	1,358,481	194,821	(1,163,660)
Driver Training	4,350	0	0	4,350	4,350	0
Food Service	293,044	0	0	293,044	246,463	(46,581)
Professional Development	20,000	0	0	20,000	60	(19,940)
Special Education	500,000	0	0	500,000	453,683	(46,317)
Career and Postsecondary Education	101,900	0	0	101,900	101,900	0
KPERS Contribution	272,882	0	0	272,882	255,498	(17,384)
Recreation Commission	62,750	0	0	62,750	62,750	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	271,158	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	131,419	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	11,365	XXXXXXXXX
Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	79,813	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	76,550	XXXXXXXXX
	$ 6,402,031	$ (95,725)	$ 24,454	$ 6,330,760	$ 5,586,304	$ (1,314,761)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 26,673	$ 22,433	$ 0	$ 22,433
State Sources	2,302,492	2,493,494	2,589,218	(95,724)
	2,329,165	2,515,927	$ 2,589,218	$ (73,291)
Expenditures				
Instruction	1,052,377	855,410	$ 1,122,045	$ (266,635)
Student Support Services	4,998	4,350	5,370	(1,020)
Instructional Support Staff	5,267	312	5,690	(5,378)
General Administration	129,651	182,370	137,990	44,380
School Administration	81,304	85,112	83,900	1,212
Central Services	60,628	73,895	61,500	12,395
Operations & Maintenance	137,727	187,494	169,900	17,594
Student Transportation Services	70,564	63,740	85,250	(21,510)
Transfers	786,649	1,063,244	917,573	145,671
Adjustment to Comply With Legal Max	0	0	(95,725)	95,725
Adjustment for Qualifying Budget Credits	0	0	22,434	(22,434)
	2,329,165	2,515,927	$ 2,515,927	$ 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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 663,615	$ 546,626	$ 514,416	$ 32,210
County Sources	36,569	37,494	39,641	(2,147)
	700,184	584,120	$ 554,057	$ 30,063
Expenditures				
Instruction	5,361	4,248	$ 5,500	$ (1,252)
Student Support Services	70,398	103,486	73,400	30,086
Instructional Support Staff	136,847	104,412	143,280	(38,868)
School Administration	202,431	176,401	203,270	(26,869)
Operations & Maintenance	239,261	266,151	235,814	30,337
Student Transportation Services	21,106	25,263	27,000	(1,737)
Transfers	44,851	82,423	72,100	10,323
Adjustment for Qualifying Budget Credits	0	0	2,020	(2,020)
	720,255	762,384	$ 762,384	$ 0
Receipts Over (Under) Expenditures	(20,071)	(178,264)		
Unencumbered Cash, Beginning	226,378	206,307		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 206,307	$ 28,043		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 7,708	$ 10,089	$ 24,230	$ (14,141)
	7,708	10,089	$ 24,230	$ (14,141)
Expenditures				
Other Support Services	7,708	10,089	$ 24,230	$ (14,141)
	7,708	10,089	$ 24,230	$ (14,141)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 188,384	$ 408,074	$ 410,352	$ (2,278)
	188,384	408,074	$ 410,352	$ (2,278)
Expenditures				
Instruction	188,186	408,074	$ 410,352	$ (2,278)
Operations & Maintenance	198	0	0	0
	188,384	408,074	$ 410,352	$ (2,278)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 3,974	$ 0	$ 4,460	$ (4,460)
	3,974	0	$ 4,460	$ (4,460)
Expenditures				
Instruction	3,974	0	$ 4,460	$ (4,460)
	3,974	0	$ 4,460	$ (4,460)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 257,962	$ 297,550	$ 296,187	$ 1,363
County Sources	14,355	13,426	13,687	(261)
Transfers	118,545	150,101	0	150,101
	390,862	461,077	$ 309,874	$ 151,203
Expenditures				
Instruction	16,141	69,413	$ 110,000	$ (40,587)
Student Support Services	0	202	0	202
Instructional Support Staff	11,484	0	5,000	(5,000)
General Administration	0	0	5,000	(5,000)
School Administration	0	0	5,000	(5,000)
Operations & Maintenance	15,983	79,695	52,280	27,415
Transportation	38,909	15,945	180,000	(164,055)
Facility Acquisition & Construction Services	32,376	29,566	1,001,201	(971,635)
	114,893	194,821	$ 1,358,481	$ (1,163,660)
Receipts Over (Under) Expenditures	275,969	266,256		
Unencumbered Cash, Beginning	772,638	1,048,607		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,048,607	$ 1,314,863		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 175	$ 695	$ 500	$ 195
State Sources	1,220	2,100	2,700	(600)
Transfers	2,233	2,830	0	2,830
	3,628	5,625	$ 3,200	$ 2,425
Expenditures				
Instruction	3,340	4,350	$ 4,350	$ 0
	3,340	4,350	$ 4,350	$ 0
Receipts Over (Under) Expenditures	288	1,275		
Unencumbered Cash, Beginning	862	1,150		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,150	$ 2,425		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 9,947	$ 38,612	$ 93,864	$ (55,252)
State Sources	1,191	1,143	1,946	(803)
Federal Sources	223,464	178,682	154,862	23,820
Transfers	25,000	25,000	0	25,000
	259,602	243,437	$ 250,672	$ (7,235)
Expenditures				
Food Service Operations	249,133	246,463	$ 293,044	$ (46,581)
	249,133	246,463	$ 293,044	$ (46,581)
Receipts Over (Under) Expenditures	10,469	(3,026)		
Unencumbered Cash, Beginning	31,903	42,372		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 42,372	$ 39,346		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State sources	$ 0	$ 2,744	$ 3,000	$ (256)
Transfers	0	0	16,090	(16,090)
	0	2,744	$ 19,090	$ (16,346)
Expenditures				
Instructional Support Staff	0	60	$ 20,000	$ (19,940)
	0	60	$ 20,000	$ (19,940)
Receipts Over (Under) Expenditures	0	2,684		
Unencumbered Cash, Beginning	910	910		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 910	$ 3,594		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 14,402	$ 31,000	$ 2,500	$ 28,500
Federal Sources	14,410	0	15,000	(15,000)
Transfers	393,149	426,339	445,242	(18,903)
	421,961	457,339	$ 462,742	$ (5,403)
Expenditures				
Instruction	449,297	445,403	$ 494,900	$ (49,497)
Student Transportation Services	4,218	8,280	5,100	3,180
	453,515	453,683	$ 500,000	$ (46,317)
Receipts Over (Under) Expenditures	(31,554)	3,656		
Unencumbered Cash, Beginning	68,812	37,258		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 37,258	$ 40,914		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 92,507	$ 123,234	$ 101,900	$ 21,334
	92,507	123,234	$ 101,900	$ 21,334
Expenditures				
Instruction	97,248	100,046	$ 101,700	$ (1,654)
Operations & Maintenance	200	200	200	0
Student Transportation Services	0	1,654	0	1,654
	97,448	101,900	$ 101,900	$ 0
Receipts Over (Under) Expenditures	(4,941)	21,334		
Unencumbered Cash, Beginning	4,941	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 21,334		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 243,645	$ 255,498	$ 272,882	$ (17,384)
	243,645	255,498	$ 272,882	$ (17,384)
Expenditures				
Instruction	153,740	161,219	$ 172,189	$ (10,970)
Student Support Services	6,822	7,154	7,641	(487)
Instructional Support Staff	13,887	14,563	15,553	(990)
General Administration	13,644	14,308	15,281	(973)
School Administration	26,314	27,594	29,472	(1,878)
Central Services	5,604	5,877	6,276	(399)
Operations & Maintenance	9,259	9,709	10,370	(661)
Student Transportation Services	6,091	6,387	6,822	(435)
Food Service Operations	8,284	8,687	9,278	(591)
	243,645	255,498	$ 272,882	$ (17,384)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 49,203	$ 56,134	$ 56,165	$ (31)
County Sources	2,714	2,560	2,609	(49)
	51,917	58,694	$ 58,774	$ (80)
Expenditures				
Community Service Operations	55,000	62,750	$ 62,750	$ 0
	55,000	62,750	$ 62,750	$ 0
Receipts Over (Under) Expenditures	(3,083)	(4,056)		
Unencumbered Cash, Beginning	7,194	4,111		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,111	$ 55		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 75,621	$ 314,895
	75,621	314,895
Expenditures		
Instruction	128,521	106,872
Student Support Services	51,865	0
Instructional Support Staff	1,724	0
School Administration	0	5,376
Operations & Maintenance	20,253	961
Student Transportation Services	2,263	0
Food Service Operations	258	139,545
Facility Acquisition & Construction Services	0	18,404
	204,884	271,158
Receipts Over (Under) Expenditures	(129,263)	43,737
Unencumbered Cash, Beginning	61,342	(67,921)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (67,921)	$ (24,184)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 67,630	$ 36,839
State Sources	46,736	97,900
	114,366	134,739
Expenditures		
Instruction	46,149	22,105
Student Support Services	54,219	103,268
Operations & Maintenance	11,326	6,046
	111,694	131,419
Receipts Over (Under) Expenditures	2,672	3,320
Unencumbered Cash, Beginning	21,617	24,289
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 24,289	$ 27,609

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 8,023	$ 8,474
	8,023	8,474
Expenditures		
Instruction	12,418	11,365
	12,418	11,365
Receipts Over (Under) Expenditures	(4,395)	(2,891)
Unencumbered Cash, Beginning	20,568	16,173
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 16,173	$ 13,282

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 73,053	$ 80,897
	73,053	80,897
Expenditures		
Instruction	72,864	79,813
	72,864	79,813
Receipts Over (Under) Expenditures	189	1,084
Unencumbered Cash, Beginning	0	189
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 189	$ 1,273

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Band	$ 0	$ 1,105	$ 513	$ 592
Cheerleaders	4,194	4,414	3,531	5,077
Choir	1,072	312	794	590
FCCLA	3,006	60	262	2,804
FFA	10,558	57,371	52,497	15,432
FFA Memorial	4,663	34	0	4,697
Ethel Gillig FFA	1,583	17	0	1,600
Industrial Arts Club	281	130	119	292
Kays	1,282	0	0	1,282
National Honor Society	1,262	322	435	1,149
Renaissance/Forensics	578	4,144	3,799	923
Student Council	1,363	1,404	2,214	553
Weightlifters' Club	86	0	0	86
Willig/Wolgamott Memorial	50,000	0	0	50,000
SBJH Cheer/Pep Club	3,857	1,199	451	4,605
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	1,312	2,426	3,738	0
Class of 2024	5,327	8,191	10,668	2,850
Class of 2025	1,876	1,119	179	2,816
Class of 2026	5,628	406	224	5,810
Class of 2027	2,220	6,508	923	7,805
Class of 2028	0	689	0	689
SBJH STUCO	552	0	0	552
Lauren Merklein Memorial	7,234	0	0	7,234
Total Agency Funds	$ 111,316	$ 89,851	$ 80,347	$ 120,820

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, 2023

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	$ 23,905	$ 0	$ 32,647	$ 30,152	$ 26,400	$ 0	$ 26,400
Annuals	5,704	0	2,995	7,281	1,418	0	1,418
Concessions	2,688	0	33,643	33,572	2,759	0	2,759
Lyceums	1,337	0	258	978	617	0	617
FB Scoreboard	3,615	0	0	0	3,615	0	3,615
	37,249	0	69,543	71,983	34,809	0	34,809
K-6 Building							
Activity Tickets	0	0	330	330	0	0	0
Yearbook	0	0	807	807	0	0	0
Project Playground	31,735	0	256	40	31,951	0	31,951
Project Gym Sound System	307	0	0	0	307	0	307
Book Fair	0	0	3,450	3,390	60	0	60
	32,042	0	4,843	4,567	32,318	0	32,318
Total District Activity Funds	$ 69,291	$ 0	$ 74,386	$ 76,550	$ 67,127	$ 0	$ 67,127