SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
KIOWA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

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SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
TABLE OF CONTENTS
JUNE 30, 2024

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 11
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Supplemental General Fund	14
Preschool-Aged At-Risk Fund	15
At Risk (K-12) Fund	16
Virtual Education Fund	17
Capital Outlay Fund	18
Driver Training Fund	19
Food Service Fund	20
Professional Education	21
Special Education Fund	22
Career and Postsecondary Education Fund	23
KPERS Contribution Fund	24
Recreation Commission Fund	25
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	26
Gifts and Grants Fund	27
Contingency Reserve Fund	28
Textbook & Student Material Revolving Fund	29
Daycare Fund	30
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	31
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	32

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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, 2024,** 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, 2024**, 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, 2023, and have issued our report thereon dated August 9, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
August 5, 2024

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

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	$ 2,605,529	$ 2,605,529	$ 0	$ 181	$ 181
Special Purpose Funds							
Supplemental General	28,043	0	935,544	832,770	130,817	58,936	189,753
Preschool-Aged At-Risk	0	0	10,110	10,110	0	0	0
At Risk (K-12)	0	0	428,680	428,680	0	0	0
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	1,314,863	0	587,643	581,759	1,320,747	29,548	1,350,295
Driver Training	2,425	0	3,068	4,064	1,429	0	1,429
Food Service	39,346	0	298,823	288,169	50,000	0	50,000
Professional Development	3,594	0	542	3,594	542	0	542
Special Education	40,914	0	468,033	457,623	51,324	0	51,324
Career and Postsecondary Education	21,334	0	112,597	110,400	23,531	0	23,531
KPERS Contribution	0	0	243,932	243,932	0	0	0
Recreation Commission	55	0	62,980	63,000	35	0	35
Federal Funds	(24,184)	0	93,005	93,237	(24,416)	0	(24,416)
Gifts and Grants	27,609	0	271,656	247,405	51,860	0	51,860
Contingency Reserve	250,000	0	0	0	250,000	0	250,000
Textbook & Student Material Revolving	13,282	0	10,696	19,196	4,782	3,840	8,622
Daycare	1,273	0	83,810	85,083	0	0	0
District Activity Funds	67,127	0	74,311	64,928	76,510	0	76,510
	$ 1,785,681	$ 0	$ 6,290,959	$ 6,139,479	$ 1,937,161	$ 92,505	$ 2,029,666

Composition of Cash:		
	Checking Accounts	$ 2,022,229
	Certificates of Deposit	144,004
		2,166,233
	Agency Funds	(136,567)
		$ 2,029,666

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, 2024

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. There were no budget amendments for the year ending June 30, 2024.

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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $243,932 for the year ended June 30, 2024.

Net Pension Liability
At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,490,928. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. 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, 2024.

At June 30, 2024, the District's carrying amount of deposits was $2,166,233 and the bank balance was $2,415,054. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,775 was covered by federal depository insurance and the remaining $2,164,279 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 - 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, 2024.

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. 72-7063 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	$ 10,110	$ 338,861	$ 253,938	$ 1,183	$ 66,905	$ 430,005	$ 112,597	$1,213,599
Supplemental General Fund	0	89,819	0	0	28,035	0	0	117,854
	$ 10,110	$ 428,680	$ 253,938	$ 1,183	$ 94,940	$ 430,005	$ 112,597	$1,331,453

Note 11 - Subsequent Events:

The District has evaluated subsequent events through August 5, 2024, 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, 2024

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	$ 2,711,651	$ (116,771)	$ 10,649	$ 2,605,529	$ 2,605,529	$ 0
Special Purpose Funds						
Supplemental General	866,335	(36,218)	2,653	832,770	832,770	0
Preschool-Aged At-Risk	10,960	0	0	10,960	10,110	(850)
At Risk (K-12)	456,000	0	0	456,000	428,680	(27,320)
Virtual Education	5,000	0	0	5,000	0	(5,000)
Capital Outlay	1,624,363	0	0	1,624,363	581,759	(1,042,604)
Driver Training	6,125	0	0	6,125	4,064	(2,061)
Food Service	286,641	0	1,528	288,169	288,169	0
Professional Development	30,000	0	0	30,000	3,594	(26,406)
Special Education	599,500	0	0	599,500	457,623	(141,877)
Career and Postsecondary Education	110,400	0	0	110,400	110,400	0
KPERS Contribution	281,048	0	0	281,048	243,932	(37,116)
Recreation Commission	63,000	0	0	63,000	63,000	0
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	93,237	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	247,405	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	19,196	XXXXXXXXXX
Daycare	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	85,083	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	64,928	XXXXXXXXXX
	$ 7,051,023	$ (152,989)	$ 14,830	$ 6,912,864	$ 6,139,479	$ (1,283,234)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,433	$ 10,648	$ 0	$ 10,648
State Sources	2,493,494	2,594,881	2,711,651	(116,770)
	2,515,927	2,605,529	$ 2,711,651	$ (106,122)
Expenditures				
Instruction	855,410	807,312	$ 1,139,670	$ (332,358)
Student Support Services	4,350	4,908	4,900	8
Instructional Support Staff	312	1,655	320	1,335
General Administration	182,370	184,209	183,100	1,109
School Administration	85,112	85,567	91,000	(5,433)
Central Services	73,895	64,921	69,080	(4,159)
Operations & Maintenance	187,494	172,559	267,970	(95,411)
Student Transportation Services	63,740	70,799	70,585	214
Transfers	1,063,244	1,213,599	885,026	328,573
Adjustment to Comply With Legal Max	0	0	(116,771)	116,771
Adjustment for Qualifying Budget Credits	0	0	10,649	(10,649)
	2,515,927	2,605,529	$ 2,605,529	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 546,626	$ 905,168	$ 812,380	$ 92,788
County Sources	37,494	30,376	25,912	4,464
	584,120	935,544	$ 838,292	$ 97,252
Expenditures				
Instruction	4,248	74,793	$ 0	$ 74,793
Student Support Services	103,486	108,429	111,000	(2,571)
Instructional Support Staff	104,412	88,244	114,200	(25,956)
School Administration	176,401	173,931	188,050	(14,119)
Operations & Maintenance	266,151	256,784	184,160	72,624
Student Transportation Services	25,263	12,735	32,000	(19,265)
Transfers	82,423	117,854	236,925	(119,071)
Adjustment to Comply With Legal Max	0	0	(36,218)	36,218
Adjustment for Qualifying Budget Credits	0	0	2,653	(2,653)
	762,384	832,770	$ 832,770	$ 0
Receipts Over (Under) Expenditures	(178,264)	102,774		
Unencumbered Cash, Beginning	206,307	28,043		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 28,043	$ 130,817		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 10,089	$ 10,110	$ 10,960	$ (850)
	10,089	10,110	$ 10,960	$ (850)
Expenditures				
Other Support Services	10,089	10,110	$ 10,960	$ (850)
	10,089	10,110	$ 10,960	$ (850)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 408,074	$ 428,680	$ 456,000	$ (27,320)
	408,074	428,680	$ 456,000	$ (27,320)
Expenditures				
Instruction	408,074	428,680	$ 456,000	$ (27,320)
	408,074	428,680	$ 456,000	$ (27,320)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 5,000	$ (5,000)
	0	0	$ 5,000	$ (5,000)
Expenditures				
Instruction	0	0	$ 5,000	$ (5,000)
	0	0	$ 5,000	$ (5,000)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 297,550	$ 319,770	$ 292,422	$ 27,348
County Sources	13,426	13,935	17,078	(3,143)
Transfers	150,101	253,938	0	253,938
	461,077	587,643	$ 309,500	$ 278,143
Expenditures				
Instruction	69,413	105,220	$ 20,000	$ 85,220
Student Support Services	202	0	0	0
Instructional Support Staff	0	0	5,000	(5,000)
General Administration	0	0	5,000	(5,000)
School Administration	0	0	5,000	(5,000)
Operations & Maintenance	79,695	115,128	52,280	62,848
Transportation	15,945	13,757	185,000	(171,243)
Facility Acquisition & Construction Services	29,566	347,654	1,352,083	(1,004,429)
	194,821	581,759	$ 1,624,363	$ (1,042,604)
Receipts Over (Under) Expenditures	266,256	5,884		
Unencumbered Cash, Beginning	1,048,607	1,314,863		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,314,863	$ 1,320,747		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 695	$ 290	$ 1,000	$ (710)
State Sources	2,100	1,595	2,700	(1,105)
Transfers	2,830	1,183	0	1,183
	5,625	3,068	$ 3,700	$ (632)
Expenditures				
Instruction	4,350	4,064	$ 6,125	$ (2,061)
	4,350	4,064	$ 6,125	$ (2,061)
Receipts Over (Under) Expenditures	1,275	(996)		
Unencumbered Cash, Beginning	1,150	2,425		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,425	$ 1,429		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 38,612	$ 37,901	$ 44,252	$ (6,351)
State Sources	1,143	1,147	1,388	(241)
Federal Sources	178,682	164,835	181,655	(16,820)
Transfers	25,000	94,940	20,000	74,940
	243,437	298,823	$ 247,295	$ 51,528
Expenditures				
Food Service Operation	246,463	288,169	$ 286,641	$ 1,528
Adjustment for Qualifying Budget Credits	0	0	1,528	(1,528)
	246,463	288,169	$ 288,169	$ 0
Receipts Over (Under) Expenditures	(3,026)	10,654		
Unencumbered Cash, Beginning	42,372	39,346		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 39,346	$ 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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State sources	$ 2,744	$ 542	$ 4,067	$ (3,525)
Transfers	0	0	22,339	(22,339)
	2,744	542	$ 26,406	$ (25,864)
Expenditures				
Instructional Support Staff	60	3,594	$ 30,000	$ (26,406)
	60	3,594	$ 30,000	$ (26,406)
Receipts Over (Under) Expenditures	2,684	(3,052)		
Unencumbered Cash, Beginning	910	3,594		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,594	$ 542		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 31,000	$ 38,028	$ 20,000	$ 18,028
Federal Sources	0	0	20,000	(20,000)
Transfers	426,339	430,005	518,586	(88,581)
	457,339	468,033	$ 558,586	$ (90,553)
Expenditures				
Instruction	445,403	447,828	$ 590,000	$ (142,172)
Student Transportation Services	8,280	9,795	9,500	295
	453,683	457,623	$ 599,500	$ (141,877)
Receipts Over (Under) Expenditures	3,656	10,410		
Unencumbered Cash, Beginning	37,258	40,914		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,914	$ 51,324		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 123,234	$ 112,597	$ 89,066	$ 23,531
	123,234	112,597	$ 89,066	$ 23,531
Expenditures				
Instruction	100,046	108,344	$ 108,100	$ 244
Operations & Maintenance	200	457	2,300	(1,843)
Student Transportation Services	1,654	1,599	0	1,599
	101,900	110,400	$ 110,400	$ 0
Receipts Over (Under) Expenditures	21,334	2,197		
Unencumbered Cash, Beginning	0	21,334		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 21,334	$ 23,531		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 255,498	$ 243,932	$ 281,048	$ (37,116)
	255,498	243,932	$ 281,048	$ (37,116)
Expenditures				
Instruction	161,219	153,922	$ 177,342	$ (23,420)
Student Support Services	7,154	6,830	7,869	(1,039)
Instructional Support Staff	14,563	13,904	16,019	(2,115)
General Administration	14,308	13,660	15,739	(2,079)
School Administration	27,594	26,345	30,353	(4,008)
Central Services	5,877	5,610	6,464	(854)
Operations & Maintenance	9,709	9,269	10,680	(1,411)
Student Transportation Services	6,387	6,098	7,026	(928)
Food Service Operation	8,687	8,294	9,556	(1,262)
	255,498	243,932	$ 281,048	$ (37,116)
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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 56,134	$ 60,334	$ 59,662	$ 672
County Sources	2,560	2,646	3,283	(637)
	58,694	62,980	$ 62,945	$ 35
Expenditures				
Community Service Operations	62,750	63,000	$ 63,000	$ 0
	62,750	63,000	$ 63,000	$ 0
Receipts Over (Under) Expenditures	(4,056)	(20)		
Unencumbered Cash, Beginning	4,111	55		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 55	$ 35		

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 314,895	$ 93,005
	314,895	93,005
Expenditures		
Instruction	106,872	93,134
School Administration	5,376	0
Operations & Maintenance	961	0
Food Service Operation	139,545	0
Facility Acquisition & Construction Services	18,404	103
	271,158	93,237
Receipts Over (Under) Expenditures	43,737	(232)
Unencumbered Cash, Beginning	(67,921)	(24,184)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (24,184)	$ (24,416)

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 36,839	$ 145,406
State Sources	97,900	126,250
	134,739	271,656
Expenditures		
Instruction	22,105	108,984
Student Support Services	103,268	123,196
Instructional Support Staff	0	3,356
Operations & Maintenance	6,046	11,869
	131,419	247,405
Receipts Over (Under) Expenditures	3,320	24,251
Unencumbered Cash, Beginning	24,289	27,609
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 27,609	$ 51,860

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

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, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 8,474	$ 10,696
	8,474	10,696
Expenditures		
Instruction	11,365	19,196
	11,365	19,196
Receipts Over (Under) Expenditures	(2,891)	(8,500)
Unencumbered Cash, Beginning	16,173	13,282
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 13,282	$ 4,782

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 80,897	$ 83,810
	80,897	83,810
Expenditures		
Instruction	79,813	85,083
	79,813	85,083
Receipts Over (Under) Expenditures	1,084	(1,273)
Unencumbered Cash, Beginning	189	1,273
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,273	$ 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, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Band	$ 592	$ 1,271	$ 1,017	$ 846
Cheerleaders	5,077	7,098	8,481	3,694
Choir	590	488	846	232
FCCLA	2,804	696	254	3,246
FFA	15,432	74,570	67,999	22,003
FFA Memorial	4,697	152	0	4,849
Ethel Gillig FFA	1,600	38	0	1,638
Industrial Arts Club	292	1,776	640	1,428
Kays	1,282	0	0	1,282
National Honor Society	1,149	624	435	1,338
Renaissance/Forensics	923	4,014	3,452	1,485
Student Council	553	2,198	1,514	1,237
Weightlifters' Club	86	0	0	86
Willig/Wolgamott Memorial	50,000	0	0	50,000
SBJH Cheer/Pep Club	4,605	1,104	848	4,861
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	0	26	0	26
Class of 2024	2,850	1,218	4,068	0
Class of 2025	2,816	5,388	4,212	3,992
Class of 2026	5,810	4,728	1,818	8,720
Class of 2027	7,805	1,024	250	8,579
Class of 2028	689	4,539	968	4,260
Class of 2029	0	3,299	1,702	1,597
SBJH STUCO	552	0	0	552
Lauren Merklein Memorial	7,234	0	0	7,234
Total Agency Funds	$ 120,820	$ 114,251	$ 98,504	$ 136,567

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, 2024

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	$ 26,400	$ 0	$ 26,027	$ 17,900	$ 34,527	$ 0	$ 34,527
Annuals	1,418	0	5,138	6,414	142	0	142
Concessions	2,759	0	32,761	32,677	2,843	0	2,843
Lyceums	617	0	267	3	881	0	881
FB Scoreboard	3,615	0	0	0	3,615	0	3,615
Arbiter Pay	0	0	5,055	0	5,055	0	5,055
	34,809	0	69,248	56,994	47,063	0	47,063
K-6 Building							
Activity Tickets	0	0	270	270	0	0	0
Yearbook	0	0	812	812	0	0	0
Project Playground	31,951	0	402	3,272	29,081	0	29,081
Project Gym Sound System	307	0	0	0	307	0	307
Book Fair	60	0	3,579	3,580	59	0	59
	32,318	0	5,063	7,934	29,447	0	29,447
Total District Activity Funds	$ 67,127	$ 0	$ 74,311	$ 64,928	$ 76,510	$ 0	$ 76,510