

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

**FINANCIAL STATEMENTS
JUNE 30, 2011**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of and for the year ended **June 30, 2011**, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial comparative financial information has been derived from the District's 2010 financial statements and, in our report dated August 23, 2010, we expressed an unqualified opinion that the financial statements were fairly presented in accordance with the cash basis and budget laws of the State of Kansas.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, **South Barber Unified School District No. 255, Kiowa, Kansas**, has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2011**, or the changes in its financial position for the year then ended.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of **South Barber Unified School District No. 255, Kiowa, Kansas**, as of **June 30, 2011**, and its cash receipts and expenditures and budgetary comparisons for the year then ended, on the basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the financial statements of **South Barber Unified School District No. 255, Kiowa, Kansas**, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.


Busby Ford & Reimer, LLC
September 8, 2011

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
FOR THE YEAR ENDED JUNE 30, 2011

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
	Unencumbered Cash Balance	Canceled Encumbrances					
General Fund	\$ 48	\$ 0	\$ 2,031,314	\$ 2,031,314	\$ 48	\$ 22,577	\$ 22,625
Special Revenue Funds							
Supplemental General	91,035	0	642,989	634,482	99,542	13,798	113,340
At Risk (4Yr Old)	0	0	22,725	22,725	0	0	0
At Risk (K-12)	0	0	97,636	97,636	0	0	0
Capital Outlay	514,293	0	415,417	243,622	686,088	194	686,282
Driver Training	5,603	0	1,184	5,402	1,385	0	1,385
Food Service	65,261	0	157,355	162,791	59,825	0	59,825
Special Education	113,934	0	414,019	356,517	171,436	0	171,436
Vocational Education	0	0	105,639	105,639	0	17	17
KPERS Contribution	0	0	158,887	158,887	0	0	0
Recreation Commission	5,166	0	78,876	84,000	42	0	42
Federal Funds	(14,493)	0	99,015	85,720	(1,198)	2,267	1,069
Gifts and Grants	563	0	30,000	21,725	8,838	21,725	30,563
Contingency Reserve	132,967	0	68,332	0	201,299	0	201,299
Textbook and Student Material							
Revolving	11,701	0	9,633	6,696	14,638	5,140	19,778
District Activity Funds	40,370	0	87,680	81,078	46,972	0	46,972
	<u>\$ 966,448</u>	<u>\$ 0</u>	<u>\$ 4,420,701</u>	<u>\$ 4,098,234</u>	<u>\$ 1,288,915</u>	<u>\$ 65,718</u>	<u>\$ 1,354,633</u>

Composition of Cash:

Checking Accounts	\$ 86,512
Savings Account	5,000
Certificates of Deposit	<u>1,383,766</u>
	1,475,278
Agency Funds	<u>(120,645)</u>
	<u>\$ 1,354,633</u>

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011**

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
		Legal Max	Comply with	Qualifying Budget Credits	Competition			
General Fund	\$ 2,066,982	\$ (53,994)		\$ 18,326	\$ 2,031,314	\$ 2,031,314	\$ 0	
Special Revenue Funds								
Supplemental General	675,683	(7,315)		0	668,368	634,482	33,886	
At Risk (4Yr Old)	22,880	0		0	22,880	22,725	155	
At Risk (K-12)	107,480	0		0	107,480	97,636	9,844	
Capital Outlay	630,000	0		0	630,000	243,622	386,378	
Driver Training	8,403	0		0	8,403	5,402	3,001	
Food Service	200,970	0		0	200,970	162,791	38,179	
Special Education	362,624	0		0	362,624	356,517	6,107	
Vocational Education	136,400	0		0	136,400	105,639	30,761	
KPERS Contribution	139,654	0		0	139,654	158,887	(19,233)	
Recreation Commission	84,000	0		0	84,000	84,000	0	
Federal Funds	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	85,720	XXXXXXXXXX	
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	21,725	XXXXXXXXXX	
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX	
Textbook and Student Material								
Revolving	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	6,696	XXXXXXXXXX	
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	81,078	XXXXXXXXXX	
	<u>\$ 4,435,076</u>	<u>\$ (61,309)</u>		<u>\$ 18,326</u>	<u>\$ 4,392,093</u>	<u>\$ 4,098,234</u>	<u>\$ 489,078</u>	

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year	Actual	Budget	
	Actual			
Cash Receipts				
Local Sources	\$ 1,141,237	\$ 1,005,579	\$ 901,901	\$ 103,678
State Sources	888,854	925,219	1,128,759	(203,540)
Federal Sources	97,927	100,516	36,322	64,194
	<u>2,128,018</u>	<u>2,031,314</u>	<u>\$ 2,066,982</u>	<u>\$ (35,668)</u>
Expenditures				
Instruction	1,018,898	962,498	\$ 1,044,100	\$ 81,602
Student Support Services	3,262	1,926	3,600	1,674
Instructional Support Staff	8,007	7,111	7,420	309
General Administration	138,605	113,575	137,700	24,125
School Administration	72,018	67,737	70,300	2,563
Central Services	34,637	38,229	35,000	(3,229)
Operations & Maintenance	289,410	222,929	223,907	978
Student Transportation Services	94,954	100,939	96,665	(4,274)
Transfers	399,919	516,370	448,290	(68,080)
Adjustment to Comply With Legal Max	0	0	(53,994)	(53,994)
Adjustment for Qualifying Budget Credits	0	0	18,326	18,326
	<u>2,059,710</u>	<u>2,031,314</u>	<u>\$ 2,031,314</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	68,308	0		
Unencumbered Cash, Beginning	(68,260)	48		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 48</u>	<u>\$ 48</u>		

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Supplemental General Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year	Actual	Budget	
	Actual			
Cash Receipts				
Local Sources	\$ 602,494	\$ 614,786	\$ 556,427	\$ 58,359
County Sources	31,860	28,203	28,221	(18)
	634,354	642,989	\$ 584,648	\$ 58,341
Expenditures				
Instruction	0	11,172	\$ 1,753	\$ (9,419)
Student Support Services	48,930	48,235	49,670	1,435
Instructional Support Staff	105,061	106,523	118,070	11,547
General Administration	0	13,415	0	(13,415)
School Administration	167,756	170,814	179,920	9,106
Operations & Maintenance	0	71,277	86,500	15,223
Transfers	298,286	213,046	239,770	26,724
Adjustment to Comply With Legal Max	0	0	(7,315)	(7,315)
	620,033	634,482	\$ 668,368	\$ 33,886
Receipts Over (Under) Expenditures	14,321	8,507		
Unencumbered Cash, Beginning	76,714	91,035		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 91,035	\$ 99,542		

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SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>At Risk (4Yr Old) Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Transfers	\$ 21,906	\$ 22,725	\$ 22,880	\$ (155)
	<u>21,906</u>	<u>22,725</u>	<u>\$ 22,880</u>	<u>\$ (155)</u>
Expenditures				
Instruction	21,446	22,376	\$ 22,380	\$ 4
Food Service	460	349	500	151
	<u>21,906</u>	<u>22,725</u>	<u>\$ 22,880</u>	<u>\$ 155</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Transfers	\$ 99,313	\$ 97,636	\$ 107,480	\$ (9,844)
	<u>99,313</u>	<u>97,636</u>	<u>\$ 107,480</u>	<u>\$ (9,844)</u>
Expenditures				
Instruction	99,313	97,636	\$ 107,480	\$ 9,844
	<u>99,313</u>	<u>97,636</u>	<u>\$ 107,480</u>	<u>\$ 9,844</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	Actual	Actual	Budget	(Unfavorable)
Cash Receipts				
Local Sources	\$ 430,861	\$ 404,921	\$ 37,503	\$ 367,418
County Sources	7,337	10,496	10,499	(3)
	<u>438,198</u>	<u>415,417</u>	<u>\$ 48,002</u>	<u>\$ 367,415</u>
Expenditures				
Instruction	25,000	24,794	\$ 30,000	\$ 5,206
Student Support Services	2,981	0	20,000	20,000
Instructional Support Staff	3,569	261	10,000	9,739
General Administration	1,341	1,331	10,000	8,669
School Administration	250	0	10,000	10,000
Operations & Maintenance	1,810	5,965	20,000	14,035
Transportation	16,500	0	100,000	100,000
Facilities Acquisition and Construction	130,747	211,271	430,000	218,729
	<u>182,198</u>	<u>243,622</u>	<u>\$ 630,000</u>	<u>\$ 386,378</u>
Receipts Over (Under) Expenditures	256,000	171,795		
Unencumbered Cash, Beginning	258,293	514,293		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 514,293</u>	<u>\$ 686,088</u>		

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	Actual	Actual	Budget	(Unfavorable)
Cash Receipts				
Local Sources	\$ 34	\$ 0	\$ 100	\$ (100)
State Sources	850	1,184	1,050	134
Transfers	<u>5,000</u>	<u>0</u>	<u>2,500</u>	<u>(2,500)</u>
	<u>5,884</u>	<u>1,184</u>	<u>\$ 3,650</u>	<u>\$ (2,466)</u>
Expenditures				
Instruction	4,032	4,774	\$ 7,503	\$ 2,729
Vehicle Operations, Maintenance Services	<u>840</u>	<u>628</u>	<u>900</u>	<u>272</u>
	<u>4,872</u>	<u>5,402</u>	<u>\$ 8,403</u>	<u>\$ 3,001</u>
Receipts Over (Under) Expenditures	1,012	(4,218)		
Unencumbered Cash, Beginning	4,591	5,603		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,603</u>	<u>\$ 1,385</u>		

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Local Sources	\$ 59,214	\$ 53,371	\$ 60,894	\$ (7,523)
State Sources	1,509	1,331	1,216	115
Federal Sources	73,453	66,910	71,107	(4,197)
Transfers	<u>62,258</u>	<u>35,743</u>	<u>60,000</u>	<u>(24,257)</u>
	<u>196,434</u>	<u>157,355</u>	<u>\$ 193,217</u>	<u>\$ (35,862)</u>
 Expenditures				
Operations & Maintenance	4,826	5,021	\$ 5,120	\$ 99
Food Service Operations	<u>190,609</u>	<u>157,770</u>	<u>195,850</u>	<u>38,080</u>
	<u>195,435</u>	<u>162,791</u>	<u>\$ 200,970</u>	<u>\$ 38,179</u>
 Receipts Over (Under) Expenditures	999	(5,436)		
 Unencumbered Cash, Beginning	64,262	65,261		
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
 Unencumbered Cash, Ending	<u>\$ 65,261</u>	<u>\$ 59,825</u>		

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year	Actual	Budget	
	<u>Actual</u>			
Cash Receipts				
Local Sources	\$ 7,989	\$ 12,594	\$ 0	\$ 12,594
Federal Sources	1,248	2,084	0	2,084
Transfers	<u>324,726</u>	<u>399,341</u>	<u>358,800</u>	<u>40,541</u>
	<u>333,963</u>	<u>414,019</u>	<u>\$ 358,800</u>	<u>\$ 55,219</u>
Expenditures				
Instruction	306,692	345,319	\$ 344,824	\$ (495)
Student Transportation Services	<u>16,299</u>	<u>11,198</u>	<u>17,800</u>	<u>6,602</u>
	<u>322,991</u>	<u>356,517</u>	<u>\$ 362,624</u>	<u>\$ 6,107</u>
Receipts Over (Under) Expenditures	10,972	57,502		
Unencumbered Cash, Beginning	102,962	113,934		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 113,934</u>	<u>\$ 171,436</u>		

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>Vocational Education Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 100,435	\$ 105,639	\$ 136,400	\$ (30,761)
	<u>100,435</u>	<u>105,639</u>	<u>\$ 136,400</u>	<u>\$ (30,761)</u>
Expenditures				
Instruction	105,550	102,878	\$ 133,450	\$ 30,572
Operations and Maintenance	2,136	2,761	2,250	(511)
Other Supplemental Services	0	0	700	700
	<u>107,686</u>	<u>105,639</u>	<u>\$ 136,400</u>	<u>\$ 30,761</u>
Receipts Over (Under) Expenditures	(7,251)	0		
Unencumbered Cash, Beginning	7,251	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>KPERS Contribution Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 61,086	\$ 158,887	\$ 139,654	\$ 19,233
	61,086	158,887	\$ 139,654	\$ 19,233
Expenditures				
Instruction	39,730	100,692	\$ 90,535	\$ (10,157)
Student Support Services	4,537	12,363	10,435	(1,928)
Instructional Support Staff	2,503	6,822	5,758	(1,064)
General Administration	3,442	9,380	7,917	(1,463)
School Administration	4,537	12,363	10,435	(1,928)
Operations and Maintenance	3,442	9,380	7,917	(1,463)
Student Transportation Services	1,330	3,624	3,059	(565)
Food Service Operations	1,565	4,263	3,598	(665)
	61,086	158,887	\$ 139,654	\$ (19,233)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	\$ 0		

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Recreation Commission Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Local Sources	\$ 80,565	\$ 75,977	\$ 69,915	\$ 6,062
County Sources	<u>2,717</u>	<u>2,899</u>	<u>2,895</u>	<u>4</u>
	<u>83,282</u>	<u>78,876</u>	<u>\$ 72,810</u>	<u>\$ 6,066</u>
Expenditures				
Community Service Operations	<u>83,039</u>	<u>84,000</u>	<u>\$ 84,000</u>	<u>\$ 0</u>
	<u>83,039</u>	<u>84,000</u>	<u>\$ 84,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	243	(5,124)		
Unencumbered Cash, Beginning	4,923	5,166		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,166</u>	<u>\$ 42</u>		

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

<u>Federal Funds</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources	\$ 90,806	\$ 99,015
	<u>90,806</u>	<u>99,015</u>
Expenditures		
Instruction	95,282	85,720
	<u>95,282</u>	<u>85,720</u>
Receipts Over (Under) Expenditures	(4,476)	13,295
Unencumbered Cash, Beginning	(10,017)	(14,493)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (14,493)</u>	<u>\$ (1,198)</u>

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

Gifts and Grants Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 0	\$ 30,000
	<u>0</u>	<u>30,000</u>
 Expenditures		
Instruction	<u>0</u>	<u>21,725</u>
	<u>0</u>	<u>21,725</u>
 Receipts Over (Under) Expenditures	0	8,275
 Unencumbered Cash, Beginning	563	563
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 563</u>	<u>\$ 8,838</u>

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

Contingency Reserve Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers	\$ 84,567	\$ 68,332
	<u>84,567</u>	<u>68,332</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	84,567	68,332
Unencumbered Cash, Beginning	48,400	132,967
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 132,967</u>	<u>\$ 201,299</u>

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)**

Textbook and Student Material Revolving Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 8,514	\$ 9,633
	<u>8,514</u>	<u>9,633</u>
Expenditures		
Instruction	<u>9,943</u>	<u>6,696</u>
	<u>9,943</u>	<u>6,696</u>
Receipts Over (Under) Expenditures	(1,429)	2,937
Unencumbered Cash, Beginning	13,130	11,701
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 11,701</u>	<u>\$ 14,638</u>

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
AGENCY FUNDS
STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
7-12 Building				
Band	\$ 848	\$ 0	\$ 255	\$ 593
Cheerleaders	2,495	2,217	1,776	2,936
Choir	306	0	0	306
FFA	27,891	47,375	51,456	23,810
Industrial Arts Club	446	364	396	414
Kays	321	2,148	1,592	877
National Honor Society	1,013	1,248	1,356	905
Renaissance/Forensics	570	1,752	1,482	840
Student Council	205	1,990	1,745	450
Weightlifters' Club	87	0	0	87
SBJH STUCO	559	0	33	526
SBJH Cheer/Pep Club	1,153	2,083	1,154	2,082
Class of 2009	2,295	0	2,295	0
Class of 2010	2,264	0	2,264	0
Class of 2011	4,511	639	5,150	0
Class of 2012	6,384	8,333	11,078	3,639
Class of 2013	6,785	1,595	308	8,072
Class of 2014	5,591	1,499	579	6,511
Class of 2015	1,716	4,918	1,980	4,654
Class of 2016	0	550	0	550
FFA Memorial Scholarship	4,234	62	0	4,296
Ethel Gillig FFA	1,030	321	0	1,351
Lauren Merklein	7,565	155	1,000	6,720
Willig/Wolgamott Scholarship				
Fund	50,000	0	0	50,000
	<u>128,269</u>	<u>77,249</u>	<u>85,899</u>	<u>119,619</u>

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

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
 AGENCY FUNDS
 STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS
 FOR THE YEAR ENDED JUNE 30, 2011**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
K-6 Building				
Student Council	\$ 1,032	\$ 2,031	\$ 2,037	\$ 1,026
	<u>1,032</u>	<u>2,031</u>	<u>2,037</u>	<u>1,026</u>
 Total Agency Funds	 <u>\$ 129,301</u>	 <u>\$ 79,280</u>	 <u>\$ 87,936</u>	 <u>\$ 120,645</u>

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
FOR THE YEAR ENDED JUNE 30, 2011

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
7-12 Building							
Student Activity Events	\$ 6,542	\$ 0	\$ 23,799	\$ 24,203	\$ 6,138	\$ 0	\$ 6,138
Yearbooks	4,232	0	11,334	11,089	4,477	0	4,477
Concessions	576	0	26,976	26,249	1,303	0	1,303
Football Scoreboard	3,129	0	2,844	980	4,993	0	4,993
Lyceums	936	0	279	0	1,215	0	1,215
	<u>15,415</u>	<u>0</u>	<u>65,232</u>	<u>62,521</u>	<u>18,126</u>	<u>0</u>	<u>18,126</u>

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
DISTRICT ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
FOR THE YEAR ENDED JUNE 30, 2011

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
K-6 Building							
Activity Tickets	\$ 0	\$ 0	\$ 40	\$ 40	\$ 0	\$ 0	\$ 0
Yearbook	0	0	0	500	500	0	500
Project Playground	24,955	0	19,478	15,087	29,346	0	29,346
Book Fair	0	0	2,930	2,930	0	0	0
	<u>24,955</u>	<u>0</u>	<u>22,448</u>	<u>18,557</u>	<u>29,846</u>	<u>0</u>	<u>29,846</u>
Total District Activity Funds	\$ <u>40,370</u>	\$ <u>0</u>	\$ <u>87,680</u>	\$ <u>81,078</u>	\$ <u>46,972</u>	\$ <u>0</u>	\$ <u>46,972</u>

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

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

Note 1 - Summary of Significant Accounting Policies:

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 statements include 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.

Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The District has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations or other restrictions.

The following types of funds comprise the financial activities of the District for the year:

Governmental Funds

General Fund-To account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held by the District as an agent for others.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The District has approved a resolution that is in compliance with K.S.A. 75-110a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2011.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

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 statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Federal Funds	Gifts and Grants Fund
Textbook and Student Material Revolving Fund	Contingency Reserve 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 - 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 3 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2011, the State made contributions of \$98,535. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

Note 4 - Prior Year Balances:

Certain prior year balances are presented for comparison purposes. Certain items have been reclassified in the June 30, 2010, financial statements in order to conform to the June 30, 2011, presentation.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

Note 5 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. 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 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 Government 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 Government'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, 2011.

At June 30, 2011, the District's carrying amount of deposits was \$1,475,278 and the bank balance was \$1,714,331. The bank balance is held by two banks. Of the bank balance, \$352,739 was covered by depository insurance, and the remaining \$1,361,592 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 6 - Interfund Transactions:

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

	Transfer to:						Total
	At Risk (4Yr Old)	At Risk (K-12)	Food Service	Special Education	Vocational Education	Contingency Reserve	
Transfer from:							
General Fund	\$ 5,945	\$ 97,636	\$ 0	\$ 299,341	\$ 45,116	\$ 68,332	\$ 516,370
Supplemental General Fund	16,780	0	35,743	100,000	60,523	0	213,046
	<u>\$ 22,725</u>	<u>\$ 97,636</u>	<u>\$ 35,743</u>	<u>\$ 399,341</u>	<u>\$ 105,639</u>	<u>\$ 68,332</u>	<u>\$ 729,416</u>

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

Note 7 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

Note 8 - 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 9.17% of covered payroll for the year ended June 30, 2011. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2011, 2010 and 2009 were \$253,834,044, \$248,468,186 and \$242,277,363 respectively, equal to the required contributions for each year.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

Note 9 - 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 materially exceeded commercial insurance coverage in any of the past three years.

Note 10 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through September 8, 2011, the date which the financial statements were available to be issued.

SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

Note 12 - Compliance with K.S.A. 72-6417(d):

K.S.A. 72-6417(d) requires the school district to record any payment of general state aid that is due to be paid during the month of June and is paid to the school district after June 30, as a receipt for the school year ending on June 30. The following shows the revenue as required by the Statutes.

Statutory Revenues and Expenditures - Statutory and Budget
For the Year Ended June 30, 2011
KPERS Contribution Fund

	<u>Statutory</u>	<u>Budget</u>	<u>Variance -</u> <u>Favorable</u> <u>(Unfavorable)</u>
	<u>Transactions</u>		
Statutory Revenues			
State Sources	\$ 98,535	\$ 139,654	\$ (41,119)
Expenditures			
Instruction	61,695	\$ 90,535	\$ 28,840
Student Support Services	7,826	10,435	2,609
Instructional Support Staff	4,319	5,758	1,439
General Administration	5,938	7,917	1,979
School Administration	7,826	10,435	2,609
Operations & Maintenance	5,938	7,917	1,979
Student Transportation Services	2,294	3,059	765
Food Service Operations	2,699	3,598	899
	<u>98,535</u>	<u>\$ 139,654</u>	<u>\$ 41,119</u>
Revenues Over (Under) Expenditures	0		
Modified Unencumbered Cash, Beginning	0		
Prior Year Canceled Encumbrances	<u>0</u>		
Modified Unencumbered Cash, Ending	<u>\$ 0</u>		

FEDERAL AWARD INFORMATION

**SOUTH BARBER UNIFIED SCHOOL DISTRICT NO. 255
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash		Receipts	Expenditures	Unencumbered Cash 6-30-10
			7-1-09	6-30-10			
Department of Education Rural Education Achievement Program	84.358	\$ 19,316	\$ (9,110)	\$	13,348	\$ 5,488	\$ (1,250)
(Passes Through Kansas Department of Education)							
Department of Agriculture School Breakfast Program	10.553	15,553					
National School Lunch Program	10.555	51,357					
		66,910	0		66,910	66,910	0
Department of Education Title I Low Income	84.010	54,191	(4,217)		58,374	54,191	(34)
Drug Free	84.186	701	323		701	701	323
School Preparedness	84.302	0	500		0	0	500
Title II-Tech Lit	84.318	0	3		0	0	3
Title II-Improving Teacher Quality	84.367	11,244	154		10,504	11,398	(740)
Title I Low Income-ARRA	84.389	11,028	(2,146)		13,174	11,028	0
Stabilization-2009-ARRA	84.394	36,322	0		36,322	36,322	0
Education Jobs Fund	84.410	63,600	0		63,600	63,600	0
		177,086	(5,383)		182,675	177,240	52
(Passes Through South Central Kansas Education Service Center)							
Department of Education Perkins Vocational Education	84.048	2,914	0		2,914	2,914	0
(Passes Through Kansas Department of Social and Rehabilitation Services)							
Department of Health and Human Services Medicaid	93.778	2,678	0		2,678	2,678	0
Total Federal Financial Assistance		\$ 268,904	\$ (14,493)	\$	268,525	\$ 255,230	\$ (1,198)