

**CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
ANTHONY, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2022**



CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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INDEPENDENT AUDITORS' REPORT

**Board of Education
Chaparral Schools Unified School District No. 361
Anthony, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2022**, 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 **Chaparral Schools Unified School District No. 361, Anthony, 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 **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2022**, 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 **Chaparral Schools Unified School District No. 361, Anthony, 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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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 **Chaparral Schools Unified School District No. 361, Anthony, 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 the 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 **Chaparral Schools Unified School District No. 361, Anthony, 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

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- 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 **Chaparral Schools Unified School District No. 361, Anthony, 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 **Chaparral Schools Unified School District No. 361, Anthony, 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, 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*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. 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

**Board of Education
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accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended June 30, 2021, and have issued our report thereon dated February 24, 2022, which contained an unmodified opinion on the basic financial statement.

The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (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 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 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, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, on our consideration of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Chaparral Schools Unified School District No. 361, Anthony, Kansas**' internal control over financial reporting and compliance.

BFR CPA, LLC

BFR CPA, LLC
March 31, 2023

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

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	\$ 7,378,516	\$ 7,378,516	\$ 0	\$ 18,268	\$ 18,268
Special Purpose Funds							
Supplemental General	112,844	0	2,168,920	2,281,764	0	24,319	24,319
Preschool-Aged At-Risk	0	0	54,119	54,119	0	0	0
At Risk (K-12)	151,601	0	1,055,384	978,491	228,494	505	228,999
Bilingual Education	0	0	188,938	113,938	75,000	1,972	76,972
Virtual Education	0	0	75,000	75,000	0	0	0
Capital Outlay	1,095,609	0	665,998	901,000	860,607	58,428	919,035
Driver Training	30,041	0	9,028	3,048	36,021	0	36,021
Food Service	148,739	0	547,878	482,150	214,467	0	214,467
Professional Development	13,204	0	4,394	17,598	0	0	0
Special Education	640,919	0	1,402,022	1,680,727	362,214	1,901	364,115
Career and Postsecondary Education	199,310	0	348,547	372,857	175,000	78	175,078
KPERs Contribution	0	0	862,654	862,654	0	0	0
Federal Funds	(308,647)	0	1,638,649	1,547,896	(217,894)	8,512	(209,382)
Gifts and Grants	(7,089)	58	123,791	108,585	8,175	1,013	9,188
Contingency Reserve	204,298	16,269	29,433	23,597	226,403	0	226,403
Textbook & Student Material							
Revolving	62,436	0	82,565	43,072	101,929	216	102,145
District Activity Funds	44,543	0	76,879	74,934	46,488	0	46,488
Bond and Interest	565,785	0	471,661	474,575	562,871	0	562,871
	<u>\$ 2,953,593</u>	<u>\$ 16,327</u>	<u>\$ 17,184,376</u>	<u>\$ 17,474,521</u>	<u>\$ 2,679,775</u>	<u>\$ 115,212</u>	<u>\$ 2,794,987</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 2,828,932
Certificates of Deposit	153,531
	<u>2,982,463</u>
Agency Funds	(187,476)
	<u>\$ 2,794,987</u>

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

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Chaparral Schools Unified School District No. 361 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Anthony and Harper, 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.

Bond and Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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.

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NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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 and 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 amendments for the year ended June 30, 2022.

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
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook & Student Material Revolving Fund

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.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 2 - In Substance Receipt in Transit:

The District received \$312,281 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - 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 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 payments of \$19.4 million starting in fiscal year 2020.

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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 Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of \$51 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 \$862,654 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was \$6,711,288. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021. 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 4 - 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 5 - 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.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 6 - Interfund Transactions:

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

Transfer from:	Transfer to:									Total
	Supplemental General Fund	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	
General Fund	\$ 0	\$ 0	\$ 823,550	\$ 0	\$ 75,000	\$ 4,394	\$ 1,238,012	\$ 0	\$ 29,433	\$ 2,170,389
Supplemental General Fund	0	54,119	231,834	188,739	0	0	142,336	338,547	0	955,575
Contingency Reserve	23,597	0	0	0	0	0	0	0	0	23,597
	<u>\$ 23,597</u>	<u>\$ 54,119</u>	<u>\$ 1,055,384</u>	<u>\$ 188,739</u>	<u>\$ 75,000</u>	<u>\$ 4,394</u>	<u>\$ 1,380,348</u>	<u>\$ 338,547</u>	<u>\$ 29,433</u>	<u>\$ 3,149,561</u>

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 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.

Under an early retirement plan of the District, an employee currently an employee of the District, at least 53 years of age but less than 65 years of age, and has served with the District for at least 15 years is eligible for retirement. The plan shall provide retirement remuneration of 15% of the former employee's immediate previous year's salary and the same health insurance benefits as provided to teachers within the District. The benefits terminate upon the death of the former employee, after 10 years, or when the former employee becomes eligible for full social security benefits, whichever is earlier.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid \$27,018 for postemployment benefits for five former employees.

Note 8 - Subsequent Events:

The District has evaluated subsequent events through March 31, 2023, the date which the financial statement was available to be issued.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

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 exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - 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, 2022.

At June 30, 2022, the District's carrying amount of deposits was \$2,982,463 and the bank balance was \$3,183,572. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$832,087 was covered by federal depository insurance and \$2,351,485 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2022

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Principal and interest payments on the lease purchase are due on June 20 and December 20.

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2016 Series	2.00 - 3.00	10/25/2016	\$4,255,000	10/1/2029
Lease Purchase Agreement Building Improvements	3.75	12/20/2018	\$3,250,000	12/20/2033

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	\$3,835,000	\$ 0	\$ 365,000	\$3,470,000	\$ 109,575
Lease Purchase Agreement Building Improvements	2,825,930	0	180,968	2,644,962	104,292
	<u>\$6,660,930</u>	<u>\$ 0</u>	<u>\$ 545,968</u>	<u>\$6,114,962</u>	<u>\$ 213,867</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Lease Purchase Agreement	Total Principal	General Obligation Bonds	Lease Purchase Agreement	Total Interest	
2023	\$ 375,000	\$ 187,818	\$ 562,818	\$ 98,475	\$ 97,442	\$ 195,917	\$ 758,735
2024	395,000	194,928	589,928	86,925	90,332	177,257	767,185
2025	410,000	202,306	612,306	74,850	82,954	157,804	770,110
2026	425,000	209,964	634,964	62,325	75,296	137,621	772,585
2027	440,000	217,911	657,911	49,350	67,349	116,699	774,610
2028 - 2032	1,425,000	1,219,703	2,644,703	65,325	206,597	271,922	2,916,625
2033 - 2034	0	412,332	412,332	0	15,559	15,559	427,891
	<u>\$ 3,470,000</u>	<u>\$ 2,644,962</u>	<u>\$ 6,114,962</u>	<u>\$ 437,250</u>	<u>\$ 635,529</u>	<u>\$ 1,072,779</u>	<u>\$ 7,187,741</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	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	\$ 7,752,549	\$ (387,756)	\$ 13,723	\$ 7,378,516	\$ 7,378,516	\$ 0
Special Purpose Funds						
Supplemental General	2,383,918	(102,154)	0	2,281,764	2,281,764	0
Preschool-Aged At-Risk	191,984	0	0	191,984	54,119	(137,865)
At Risk (K-12)	1,047,874	0	0	1,047,874	978,491	(69,383)
Bilingual Education	113,938	0	0	113,938	113,938	0
Virtual Education	75,000	0	0	75,000	75,000	0
Capital Outlay	900,000	0	178,985	1,078,985	901,000	(177,985)
Driver Training	12,875	0	0	12,875	3,048	(9,827)
Food Service	482,150	0	0	482,150	482,150	0
Professional Development	22,730	0	0	22,730	17,598	(5,132)
Special Education	1,876,151	0	0	1,876,151	1,680,727	(195,424)
Career and Postsecondary Education	375,000	0	0	375,000	372,857	(2,143)
KPERs Contribution	964,939	0	0	964,939	862,654	(102,285)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,547,896	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	108,585	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	23,597	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	43,072	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	74,934	XXXXXXXXXX
Bond and Interest	474,575	0	0	474,575	474,575	0
	<u>\$ 16,673,683</u>	<u>\$ (489,910)</u>	<u>\$ 192,708</u>	<u>\$ 16,376,481</u>	<u>\$ 17,474,521</u>	<u>\$ (700,044)</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>General Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 22,936	\$ 13,723 \$ 0	\$ 13,723
State Sources	<u>7,387,092</u>	<u>7,364,793</u> <u>7,752,584</u>	<u>(387,791)</u>
	<u>7,410,028</u>	<u>7,378,516</u> <u>\$ 7,752,584</u>	<u>\$ (374,068)</u>
Expenditures			
Instruction	3,050,299	3,141,083 \$ 3,169,569	\$ (28,486)
Student Support Services	0	500 1,000	(500)
General Administration	367,675	392,403 433,071	(40,668)
School Administration	669,747	713,223 791,246	(78,023)
Operations & Maintenance	394,792	455,719 436,300	19,419
Student Transportation Services	445,017	505,199 489,918	15,281
Transfers	2,482,517	2,170,389 2,431,445	(261,056)
Adjustment to Comply with Legal			
Max	0	0 (387,756)	387,756
Adjustment for Qualifying Budget			
Credits	<u>0</u>	<u>0</u> <u>13,723</u>	<u>(13,723)</u>
	<u>7,410,047</u>	<u>7,378,516</u> <u>\$ 7,378,516</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(19)	0	
Unencumbered Cash, Beginning	19	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,459,458	\$ 1,295,236	\$ 1,389,233	\$ (93,997)
County Sources	121,958	111,480	110,167	1,313
State Sources	620,840	738,607	771,674	(33,067)
Transfers	0	23,597	0	23,597
	<u>2,202,256</u>	<u>2,168,920</u>	<u>\$ 2,271,074</u>	<u>\$ (102,154)</u>
Expenditures				
Instruction	109,351	126,126	\$ 108,578	\$ 17,548
Student Support Services	186,102	191,974	190,719	1,255
Instructional Support Staff	75,857	94,239	95,100	(861)
Central Services	265,683	220,064	283,182	(63,118)
Operations & Maintenance	685,404	693,786	899,760	(205,974)
Transfers	889,359	955,575	806,579	148,996
Adjustment to Comply with Legal Max	0	0	(102,154)	102,154
	<u>2,211,756</u>	<u>2,281,764</u>	<u>\$ 2,281,764</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(9,500)	(112,844)		
Unencumbered Cash, Beginning	122,344	112,844		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	<u>\$ 112,844</u>	<u>\$ 0</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Preschool-Aged At-Risk Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 46,569	\$ 54,119	\$ 191,984	\$ (137,865)
	<u>46,569</u>	<u>54,119</u>	<u>\$ 191,984</u>	<u>\$ (137,865)</u>
Expenditures				
Instruction	96,569	54,119	\$ 56,746	\$ (2,627)
Student Support Services	0	0	\$ 134,238	(134,238)
Instructional Support Staff	0	0	1,000	(1,000)
	<u>96,569</u>	<u>54,119</u>	<u>\$ 191,984</u>	<u>\$ (137,865)</u>
Receipts Over (Under) Expenditures	(50,000)	0		
Unencumbered Cash, Beginning	50,000	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 921,393</u>	<u>\$ 1,055,384</u>	<u>\$ 1,275,779</u>	<u>\$ (220,395)</u>
	<u>921,393</u>	<u>1,055,384</u>	<u>\$ 1,275,779</u>	<u>\$ (220,395)</u>
Expenditures				
Instruction	<u>762,425</u>	<u>730,669</u>	<u>\$ 794,086</u>	<u>\$ (63,417)</u>
Student Support Services	<u>207,367</u>	<u>247,822</u>	<u>253,788</u>	<u>(5,966)</u>
	<u>969,792</u>	<u>978,491</u>	<u>\$ 1,047,874</u>	<u>\$ (69,383)</u>
Receipts Over (Under) Expenditures	(48,399)	76,893		
Unencumbered Cash, Beginning	200,000	151,601		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 151,601</u>	<u>\$ 228,494</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bilingual Education Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Federal Sources	\$ 6,625	\$ 199	\$ 0
Transfers	52,820	188,739	113,938
	<u>59,445</u>	<u>188,938</u>	<u>\$ 75,000</u>
Expenditures			
Instruction	107,846	113,938	\$ 113,938
	<u>107,846</u>	<u>113,938</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(48,401)	75,000	
Unencumbered Cash, Beginning	48,401	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 75,000</u>	

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 38,500	\$ 75,000	\$ 75,299	\$ (299)
	<u>38,500</u>	<u>75,000</u>	<u>\$ 75,299</u>	<u>\$ (299)</u>
Expenditures				
Instruction	68,500	75,000	\$ 75,000	\$ 0
	<u>68,500</u>	<u>75,000</u>	<u>\$ 75,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(30,000)	0		
Unencumbered Cash, Beginning	30,000	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Capital Outlay Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 520,262	\$ 558,616	\$ 325,798
County Sources	40,480	39,478	39,811
State Sources	59,215	67,904	69,472
Transfers	76,163	0	0
	<u>696,120</u>	<u>665,998</u>	<u>\$ 435,081</u>
Expenditures			
Instruction	49,005	59,518	\$ 55,658
Central Services	14,143	31,211	29,342
Operations & Maintenance	214,371	810,271	415,000
Student Transportation Services	273,106	0	400,000
Adjustment for Qualifying Budget Credits	0	0	178,985
	<u>550,625</u>	<u>901,000</u>	<u>\$ 1,078,985</u>
Receipts Over (Under) Expenditures	145,495	(235,002)	
Unencumbered Cash, Beginning	950,114	1,095,609	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 1,095,609</u>	<u>\$ 860,607</u>	

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Driver Training Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 3,274	\$ 4,636	\$ 0
State Sources	3,774	4,392	2,400
	<u> 7,048</u>	<u> 9,028</u>	<u> 2,400</u>
Expenditures			
Instruction	1,997	2,222	\$ 12,875
Vehicle Operations, Maintenance Services	474	826	0
	<u> 2,471</u>	<u> 3,048</u>	<u> 12,875</u>
Receipts Over (Under) Expenditures	4,577	5,980	
Unencumbered Cash, Beginning	25,464	30,041	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u>\$ 30,041</u>	<u>\$ 36,021</u>	

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 30,951	\$ 36,739	\$ 0	\$ 36,739
State Sources	3,931	3,379	0	3,379
Federal Sources	400,561	507,760	428,800	78,960
	<u>435,443</u>	<u>547,878</u>	<u>\$ 428,800</u>	<u>\$ 119,078</u>
Expenditures				
Food Service Operation	<u>371,641</u>	<u>482,150</u>	<u>\$ 482,150</u>	<u>\$ 0</u>
	<u>371,641</u>	<u>482,150</u>	<u>\$ 482,150</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	63,802	65,728		
Unencumbered Cash, Beginning	84,937	148,739		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 148,739</u>	<u>\$ 214,467</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 291	\$ 0	\$ 0	\$ 0
Transfers	0	4,394	9,526	(5,132)
	<u>291</u>	<u>4,394</u>	<u>\$ 9,526</u>	<u>\$ (5,132)</u>
Expenditures				
Instructional Support Staff	9,334	17,598	\$ 22,730	\$ (5,132)
	<u>9,334</u>	<u>17,598</u>	<u>\$ 22,730</u>	<u>\$ (5,132)</u>
Receipts Over (Under) Expenditures	(9,043)	(13,204)		
Unencumbered Cash, Beginning	22,247	13,204		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 13,204</u>	<u>\$ 0</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Special Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year Actual	Actual Budget	
Cash Receipts			
Local Sources	\$ 0	\$ 21,674 \$ 0	\$ 21,674
Transfers	<u>1,882,123</u>	<u>1,380,348</u> <u>1,341,072</u>	<u>39,276</u>
	<u>1,882,123</u>	<u>1,402,022</u> <u>\$ 1,341,072</u>	<u>\$ 60,950</u>
Expenditures			
Instruction	1,501,309	1,558,753 \$ 1,700,384	\$ (141,631)
Instructional Support Staff	12,557	12,173 9,385	2,788
Student Transportation Services	<u>154,940</u>	<u>109,801</u> <u>166,382</u>	<u>(56,581)</u>
	<u>1,668,806</u>	<u>1,680,727</u> <u>\$ 1,876,151</u>	<u>\$ (195,424)</u>
Receipts Over (Under) Expenditures	213,317	(278,705)	
Unencumbered Cash, Beginning	427,602	640,919	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 640,919</u>	<u>\$ 362,214</u>	

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000
Transfers	354,308	338,547	230,426	108,121
	<u>364,308</u>	<u>348,547</u>	<u>\$ 230,426</u>	<u>\$ 118,121</u>
Expenditures				
Instruction	294,428	335,366	\$ 349,603	\$ (14,237)
Instructional Support Staff	7,414	10,126	0	10,126
Student Transportation Services	0	0	25,397	(25,397)
Other Support Services	13,156	27,365	0	27,365
	<u>314,998</u>	<u>372,857</u>	<u>\$ 375,000</u>	<u>\$ (2,143)</u>
Receipts Over (Under) Expenditures	49,310	(24,310)		
Unencumbered Cash, Beginning	150,000	199,310		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 199,310</u>	<u>\$ 175,000</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 797,470	\$ 862,654	\$ 964,939	\$ (102,285)
	<u>797,470</u>	<u>862,654</u>	<u>\$ 964,939</u>	<u>\$ (102,285)</u>
Expenditures				
Instruction	427,762	462,726	\$ 521,068	\$ (58,342)
Student Support Services	14,653	15,851	17,369	(1,518)
Instructional Support Staff	16,101	17,417	19,299	(1,882)
General Administration	32,201	34,833	38,598	(3,765)
School Administration	22,420	24,253	27,018	(2,765)
Central Services	32,204	34,836	38,598	(3,762)
Operations & Maintenance	128,223	138,704	155,355	(16,651)
Student Transportation Services	94,191	101,890	113,863	(11,973)
Food Service Operation	29,715	32,144	33,771	(1,627)
	<u>797,470</u>	<u>862,654</u>	<u>\$ 964,939</u>	<u>\$ (102,285)</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>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 346,701	\$ 360,807	\$ 366,171	\$ (5,364)
County Sources	36,172	32,482	34,382	(1,900)
State Sources	55,209	78,372	104,407	(26,035)
	<u>438,082</u>	<u>471,661</u>	<u>\$ 504,960</u>	<u>\$ (33,299)</u>
Expenditures				
Debt Service	<u>470,300</u>	<u>474,575</u>	<u>\$ 474,575</u>	<u>\$ 0</u>
	<u>470,300</u>	<u>474,575</u>	<u>\$ 474,575</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(32,218)	(2,914)		
Unencumbered Cash, Beginning	598,003	565,785		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 565,785</u>	<u>\$ 562,871</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

<u>Federal Funds</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	<u>\$ 1,278,125</u>	<u>\$ 1,638,649</u>
	<u>1,278,125</u>	<u>1,638,649</u>
Expenditures		
Instruction	840,518	957,125
Student Support Services	383,375	377,334
Instructional Support Staff	10,213	4,900
General Administration	0	3,748
School Administration	0	5,285
Central Services	153,245	144,910
Operations & Maintenance	75,365	36,983
Student Transportation Services	<u>24,291</u>	<u>17,611</u>
	<u>1,487,007</u>	<u>1,547,896</u>
Receipts Over (Under) Expenditures	(208,882)	90,753
Unencumbered Cash, Beginning	(99,765)	(308,647)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (308,647)</u>	<u>\$ (217,894)</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 63,201	\$ 52,571
State Sources	30,000	30,000
Federal Sources	13,619	41,220
	<u>106,820</u>	<u>123,791</u>
Expenditures		
Instruction	60,000	15,447
Student Support Services	55,595	92,801
Central Services	2,012	337
	<u>117,607</u>	<u>108,585</u>
Receipts Over (Under) Expenditures	(10,787)	15,206
Unencumbered Cash, Beginning	3,552	(7,089)
Prior Year Canceled Encumbrances	<u>146</u>	<u>58</u>
Unencumbered Cash, Ending	<u>\$ (7,089)</u>	<u>\$ 8,175</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 29,433
	<u>0</u>	<u>29,433</u>
Expenditures		
Transfers	<u>24,178</u>	<u>23,597</u>
	<u>24,178</u>	<u>23,597</u>
Receipts Over (Under) Expenditures	(24,178)	5,836
Unencumbered Cash, Beginning	228,476	204,298
Prior Year Canceled Encumbrances	<u>0</u>	<u>16,269</u>
Unencumbered Cash, Ending	<u>\$ 204,298</u>	<u>\$ 226,403</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook & Student Material		
<u>Revolving Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 73,593	\$ 82,565
	<u>73,593</u>	<u>82,565</u>
Expenditures		
Instruction	43,553	43,072
Instructional Support Staff	59,003	0
	<u>102,556</u>	<u>43,072</u>
Receipts Over (Under) Expenditures	(28,963)	39,493
Unencumbered Cash, Beginning	91,399	62,436
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 62,436</u>	<u>\$ 101,929</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Chaparral High School				
Boys Basketball	\$ (161)	\$ 6,683	\$ 2,624	\$ 3,898
Volleyball	376	4,242	1,812	2,806
Girls Basketball	2,684	5,523	5,344	2,863
Band	1,233	2,854	3,836	251
Baseball	1,592	3,536	686	4,442
Wrestling	579	4,592	5,052	119
Football	9,638	19,597	20,780	8,455
FCA	3,920	1,689	535	5,074
Faculty Funds	388	5,394	2,994	2,788
Faculty Scholarship	1,887	0	400	1,487
FFA	31,201	30,681	38,612	23,270
Freshmen	149	0	149	0
TSA	3,899	1	170	3,730
Juniors	1,156	13,433	11,573	3,016
Key Club	2,775	7,591	7,999	2,367
Cross Country	1,697	6,239	2,133	5,803
Track	2,243	762	750	2,255
NHS	1,964	1,535	1,175	2,324
NFL	2,149	1,840	2,170	1,819
Pep Club	918	2,731	652	2,997
Cheerleaders	4,298	12,145	11,557	4,886
Renaissance	643	0	0	643
SADD	1,288	703	1,056	935
Seniors	7,640	1,699	7,886	1,453
Softball	517	325	0	842
Sophomores	1,807	4,774	4,914	1,667
STUCO	2,480	2,332	1,866	2,946
Concessions	1	18,721	16,096	2,626
FBLA	6,085	1,819	1,071	6,833
Scholars Bowl	613	0	35	578
Tennis	633	1,400	1,121	912
Fall Football Concessions	2,455	9,491	9,946	2,000
Sales Tax	293	3,161	2,657	797
Dance	107	0	0	107
JH Cheer	727	1,803	1,227	1,303
Junior High Stuco	958	354	271	1,041
Jr High Boys BB	384	1,085	931	538
Junior High FCA	153	0	0	153
Jr Hi Girls Basketball	316	945	701	560
Green House - Inslee	90	270	124	236
Golf	690	605	508	787
Builders Club	418	484	528	374
	<u>102,883</u>	<u>181,039</u>	<u>171,941</u>	<u>111,981</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Anthony Elementary School				
Coffee Fund	215	0	0	215
Stuco K Scholastics	412	0	0	412
Graduation 1st Grade Scholastics	520	0	0	520
K-Kids	2,082	1,373	1,401	2,054
FCA	108	0	0	108
TSA/AES 6th Grade	67	0	0	67
Sales Tax	219	0	0	219
	<u>3,623</u>	<u>1,373</u>	<u>1,401</u>	<u>3,595</u>
Harper Elementary School				
Sales Tax	495	0	0	495
Field Trips	1,742	52	1,794	0
	<u>2,237</u>	<u>52</u>	<u>1,794</u>	<u>495</u>
District Office				
Children's Relief Fund	0	6,107	0	6,107
Dalton Holland Scholarship	21,213	0	2,500	18,713
Golda May Hickey Scholarship	6,260	0	400	5,860
Sam High Scholarship	506	500	500	506
Gary Coslett Scholarship	4,754	0	400	4,354
Jim Morris Memorial	1,252	0	0	1,252
Shepard Scholarship	8,689	0	500	8,189
JR & Gertrude Smith Scholarship	14,203	0	1,000	13,203
Sweet Watkins Scholarship	13,398	0	1,000	12,398
Harvey Romans Scholarship	2,646	0	2,072	574
Laura Clark Scholarship	749	0	500	249
	<u>73,670</u>	<u>6,607</u>	<u>8,872</u>	<u>71,405</u>
Total Agency Funds	<u>\$ 182,413</u>	<u>\$ 189,071</u>	<u>\$ 184,008</u>	<u>\$ 187,476</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Chaparral High School							
Athletics	\$ 6,991	\$ 0	\$ 29,120	\$ 32,921	\$ 3,190	\$ 0	\$ 3,190
Chaparral Singers	8,406	0	5,735	4,899	9,242	0	9,242
Roadrunner Classic	1,553	0	13,532	14,084	1,001	0	1,001
Working Cash Box	1,981	0	0	1,900	81	0	81
Trophy Case	112	0	14	0	126	0	126
FCCLA	5,927	0	2,501	2,046	6,382	0	6,382
Gifts for Help	17	0	0	0	17	0	17
HP Co Found Grant	182	0	0	0	182	0	182
Coffee Shop	1,437	0	0	0	1,437	0	1,437
	<u>26,606</u>	<u>0</u>	<u>50,902</u>	<u>55,850</u>	<u>21,658</u>	<u>0</u>	<u>21,658</u>
Anthony Elementary School							
Athletics	145	0	0	0	145	0	145
2nd Grade	232	0	0	0	232	0	232
4th Grade	223	0	15	58	180	0	180
SADD	733	0	0	0	733	0	733
Library	101	0	102	0	203	0	203
Yearbooks	2,988	0	345	477	2,856	0	2,856
School Fund	3,981	0	1,029	1,154	3,856	0	3,856
Counselor Student Needs	80	0	0	0	80	0	80
Sacred Heart Church	750	0	0	0	750	0	750
FDX Team Meals	61	0	0	0	61	0	61
Student of the Week	0	0	0	0	0	0	0
	<u>9,294</u>	<u>0</u>	<u>1,491</u>	<u>1,689</u>	<u>9,096</u>	<u>0</u>	<u>9,096</u>
Harper Elementary School							
School Fund	4,181	0	6,607	7,296	3,492	0	3,492
Library	1,273	0	1,546	1,790	1,029	0	1,029
Yearbook Fund	1,021	0	990	1,164	847	0	847
K- Kids	1,988	0	649	646	1,991	0	1,991
Student Needs	180	0	0	0	180	0	180
HES Faculty	0	0	162	0	162	0	162
HES Playground Equipment	0	0	14,532	6,499	8,033	0	8,033
	<u>8,643</u>	<u>0</u>	<u>24,486</u>	<u>17,395</u>	<u>15,734</u>	<u>0</u>	<u>15,734</u>
Total District Activity Funds	<u>\$ 44,543</u>	<u>\$ 0</u>	<u>\$ 76,879</u>	<u>\$ 74,934</u>	<u>\$ 46,488</u>	<u>\$ 0</u>	<u>\$ 46,488</u>

FEDERAL AWARD INFORMATION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE
FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

**Board of Education
Chaparral Schools Unified School District No. 361
Anthony, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2022**, and the related notes to the financial statement, which collectively comprise **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** basic financial statement, and have issued our report thereon dated March 31, 2023. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Board of Education
Chaparral Schools Unified School District No. 361**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Chaparral Schools Unified School District No. 361, Anthony, Kansas**' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
March 31, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**Board of Education
Chaparral Schools Unified School District No. 361
Anthony, Kansas**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs for the year ended **June 30, 2022**. **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Chaparral Schools Unified School District No. 361, Anthony, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2022**.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **Chaparral Schools Unified School District No. 361, Anthony, 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with the compliance requirements referred to above.

**Board of Education
Chaparral Schools Unified School District No. 361**

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Board of Education
Chaparral Schools Unified School District No. 361**

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a major federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a major federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a major federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weakness or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
March 31, 2023

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education						
School Safety National Activities	84.184	\$ 591,275	\$ (194,547)	\$ 711,500	\$ 591,275	\$ (74,322)
Rural Education	84.358	7,964	7,765	199	7,964	0
		<u>599,239</u>	<u>(186,782)</u>	<u>711,699</u>	<u>599,239</u>	<u>(74,322)</u>
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	102,691	0	102,691	102,691	0
National School Lunch Program	10.555	348,800	0	348,800	293,746	55,054
Summer Food Service Program for Children	10.559	55,655	28,921	55,655	84,576	0
		<u>507,146</u>	<u>28,921</u>	<u>507,146</u>	<u>481,013</u>	<u>55,054</u>
State Pandemic Electronic Benefit Transfer Administrative Costs Grants	10.649	614	0	614	614	0
		<u>507,760</u>	<u>28,921</u>	<u>507,760</u>	<u>481,627</u>	<u>55,054</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	206,378	0	193,700	206,378	(12,678)
Career and Technical Education - Basic Grants to States	84.048	10,000	0	10,000	10,000	0
Twenty-First Century Community Learning Centers	84.287	100,775	(1,601)	94,005	100,775	(8,371)
Supporting Effective Instruction State Grant	84.367	34,231	0	22,980	34,231	(11,251)
Student Support and Academic Enrichment Program	84.424	19,917	0	18,980	19,917	(937)
COVID-19 Education Stabilization Fund	84.425D	541,966	(112,629)	554,951	541,966	(99,644)
		<u>913,267</u>	<u>(114,230)</u>	<u>894,616</u>	<u>913,267</u>	<u>(132,881)</u>
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	45,544	0	34,223	45,544	(11,321)
TANF Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	30,000	(18,970)	41,220	30,000	(7,750)
		<u>75,544</u>	<u>(18,970)</u>	<u>75,443</u>	<u>75,544</u>	<u>(19,071)</u>
<u>(Passes Through ESSDACK)</u>						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	8,111	0	8,111	7,481	630
English Language Acquisition State Grants	84.365	199	0	199	199	0
		<u>8,310</u>	<u>0</u>	<u>8,310</u>	<u>7,680</u>	<u>630</u>
Total Federal Awards		<u>\$ 2,104,120</u>	<u>\$ (291,061)</u>	<u>\$ 2,197,828</u>	<u>\$ 2,077,357</u>	<u>\$ (170,590)</u>

The accompanying notes are an integral part of this schedule.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

**CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Chaparral Schools Unified School District No. 361, Anthony, Kansas**.
7. The programs tested as major programs were:

School Safety National Activities	84.184
COVID-19 Education Stabilization Fund	84.425D
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, was determined not to be a low-risk auditee.

**CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

There are no prior audit findings.