CHENEY UNIFIED SCHOOL DISTRICT NO. 268
CHENEY, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

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CHENEY UNIFIED SCHOOL DISTRICT NO. 268
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INDEPENDENT AUDITORS' REPORT

Board of Education
Cheney Unified School District No. 268
Cheney, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Cheney Unified School District No. 268, Cheney, Kansas**, as of and for the year ended **June 30, 2024**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Cheney Unified School District No. 268, Cheney, 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 **Cheney Unified School District No. 268, Cheney, Kansas**, as of **June 30, 2024**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Cheney Unified School District No. 268, Cheney, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Cheney Unified School District No. 268

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 **Cheney Unified School District No. 268, Cheney, 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 **Cheney Unified School District No. 268, Cheney, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Cheney Unified School District No. 268, Cheney, 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 **Cheney Unified School District No. 268, Cheney, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Board of Education
Cheney Unified School District No. 268

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Cheney Unified School District No. 268, Cheney, Kansas**, as of and for the year ended June 30, 2023, and have issued our report thereon dated September 29, 2023, which contained an unmodified opinion on the basic financial statement.

The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2023 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2023, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 1, 2024

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 2,103	$ 0	$ 7,197,689	$ 7,199,792	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	62,520	0	2,389,479	2,376,168	75,831	0	75,831
Preschool-Aged At-Risk	0	0	96,670	96,670	0	0	0
At Risk (K-12)	0	0	1,054,157	895,222	158,935	0	158,935
Capital Outlay	1,883,192	0	776,158	531,402	2,127,948	0	2,127,948
Driver Training	22,254	0	15,923	14,176	24,001	0	24,001
Food Service	33,600	0	424,357	426,295	31,662	0	31,662
Professional Development	0	0	31,754	31,754	0	0	0
Special Education	400,000	0	1,612,902	1,540,861	472,041	0	472,041
Career and Postsecondary Education	0	0	379,209	379,209	0	0	0
KPERS Contribution	0	0	753,055	753,055	0	0	0
Recreation Commission	79,930	0	185,846	163,000	102,776	0	102,776
Recreation Commission Employee Benefits & Special Liability	61,991	0	53,986	48,212	67,765	0	67,765
Federal Funds	0	0	283,235	283,235	0	0	0
Gifts and Grants	67,745	0	9,717	77,462	0	0	0
Contingency Reserve	390,044	0	0	0	390,044	0	390,044
Textbook & Student Material Revolving	1,310	0	50,820	51,512	618	0	618
Scholarship	18,335	0	3,078	2,200	19,213	0	19,213
Student Assistance	14,336	0	1,050	65	15,321	0	15,321
District Activity Funds	89,503	0	134,453	130,873	93,083	0	93,083
Bond & Interest Fund	946,088	0	1,749,419	1,667,569	1,027,938	0	1,027,938
	$ 4,072,951	$ 0	$ 17,202,957	$ 16,668,732	$ 4,607,176	$ 0	$ 4,607,176

Composition of Cash:		
	Checking Accounts	$ 3,823,233
	Certificates of Deposit	1,177,929
		5,001,162
	Agency Funds	(393,986)
		$ 4,607,176

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

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2024

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Cheney Unified School District No. 268 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Cheney, 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 & Interest Fund-used to account for the accumulation of resources, including tax levies, transfers from other funds and for 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.

Budget and Tax Cycle

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2024.

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

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

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

Federal Funds
Contingency Reserve Fund
Scholarship Fund
District Activity Funds
Gifts and Grants Fund
Textbook & Student Material Revolving Fund
Student Assistance 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.

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds were transferred to the System.

The 2021 Legislature passed Senate Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $753,055 for the year ended June 30, 2024.

Net Pension Liability

At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $6,938,466. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 3 - 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 4 - 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 5 - Litigation:

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

Note 6 - Post Employment Benefits:

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

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

Note 7 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2024.

Note 8 - Interfund Transactions:

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

	Transfer to:						
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 10,633	$ 884,157	$ 4,648	$ 0	$ 1,547,528	$ 40,597	$ 2,487,563
Supplemental General Fund	86,037	170,000	0	26,673	0	266,941	549,651
	$ 96,670	$ 1,054,157	$ 4,648	$ 26,673	$ 1,547,528	$ 307,538	$ 3,037,214

Note 9 - Termination Benefits:

The District supports an early retirement plan for teachers under the negotiated agreement. A full-time certified teacher who has served at least twelve full years of full-time continuous service in the district or is currently a part-time teacher who has previously served at least twelve years as a full-time teacher in the District is eligible. When the employee's age and length of service under KPERS total eighty-five and the employee retires under the KPERS plan, or when the employee reaches age sixty, but not more than age sixty-four years of age on or before June 30. Upon retirement, the District will pay the retired employee 10% of their highest teaching salary earned as a District employee. The District will make this payment for a maximum of five years or until the employee reaches the age of sixty-five.

It is the policy of the District to record early retirement benefits as expenditures when paid. The District paid $86,421 in retirement benefits for 15 former employees during the year ended June 30, 2024.

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 not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2024.

At June 30, 2024, the District's carrying amount of deposits was $5,001,162 and the bank balance was $5,680,401. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $266,795 was covered by federal depository insurance and the remaining $5,413,606 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 11 - Nonexpendable Trust Scholarships:

The Yoder Scholarship and Weerts Scholarship are nonexpendable trusts held by the District for the purpose of granting scholarships to students in accordance with the requirements of the endowments. According to the terms of the endowments, scholarships are to be granted from the earnings of the principal of the contributions to the fund. The principal of the fund is invested in certificates of deposit.

Note 12 - 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 13 - Subsequent Events:

The District has evaluated subsequent events through September 1, 2024, the date which the financial statement was available to be issued.

Note 14 - Long-Term Debt:

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

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2021-A Series	0.30 - 1.74	6/28/2021	$ 10,635,000	9/1/2028
2021-B Series	3.00	6/28/2021	$ 1,270,000	9/1/2029
Capital Leases				
2020 77 Passenger Bus	5.80	10/30/2023	$ 90,000	10/30/2026
2024 65 Passenger Bus	5.80	10/30/2023	$ 108,141	10/30/2028
2024 65 Passenger Bus	5.80	10/30/2023	$ 108,141	10/30/2030

Changes in long-term liabilities for the District for the year ended June 30, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2021-A Series	$ 8,045,000	$ 0	$ 1,550,000	$ 6,495,000	$ 79,469
2021-B Series	1,270,000	0	0	1,270,000	38,100
	$ 9,315,000	$ 0	$ 1,550,000	$ 7,765,000	$ 117,569
Capital Leases					
2020 77 Passenger Bus	$ 0	$ 90,000	$ 0	$ 90,000	$ 0
2024 65 Passenger Bus	0	108,141	0	108,141	0
2024 65 Passenger Bus	0	108,141	0	108,141	0
	$ 0	$ 306,282	$ 0	$ 306,282	$ 0

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			
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	Total Principal and Interest
2025	$ 1,560,000	$ 60,562	$ 1,620,562	$ 108,000	$ 17,764	$ 125,764	$ 1,746,326
2026	1,530,000	64,074	1,594,074	94,503	14,252	108,755	1,702,829
2027	1,470,000	67,618	1,537,618	77,366	10,708	88,074	1,625,692
2028	1,495,000	38,162	1,533,162	56,894	6,614	63,508	1,596,670
2029	1,575,000	40,525	1,615,525	24,905	4,250	29,155	1,644,680
2030-2034	135,000	35,341	170,341	2,025	3,136	5,161	175,502
	$ 7,765,000	$ 306,282	$ 8,071,282	$ 363,693	$ 56,724	$ 420,417	$ 8,491,699

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 7,344,019	$ (228,451)	$ 84,224	$ 7,199,792	$ 7,199,792	$ 0
Special Purpose Funds						
Supplemental General	2,452,221	(76,053)	0	2,376,168	2,376,168	0
Preschool-Aged At-Risk	180,000	0	0	180,000	96,670	(83,330)
At Risk (K-12)	915,070	0	0	915,070	895,222	(19,848)
Capital Outlay	2,000,000	0	0	2,000,000	531,402	(1,468,598)
Driver Training	55,464	0	0	55,464	14,176	(41,288)
Food Service	727,755	0	0	727,755	426,295	(301,460)
Professional Development	57,500	0	0	57,500	31,754	(25,746)
Special Education	1,785,000	0	0	1,785,000	1,540,861	(244,139)
Career and Postsecondary Education	450,000	0	0	450,000	379,209	(70,791)
KPERS Contribution	927,079	0	0	927,079	753,055	(174,024)
Recreation Commission	163,000	0	0	163,000	163,000	0
Recreation Commission Employee Benefits & Special Liability	48,212	0	0	48,212	48,212	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	283,235	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	77,462	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	51,512	XXXXXXXXX
Scholarship	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	2,200	XXXXXXXXX
Student Assistance	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	65	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	130,873	XXXXXXXXX
Bond & Interest Fund	1,667,569	0	0	1,667,569	1,667,569	0
	$ 18,772,889	$ (304,504)	$ 84,224	$ 18,552,609	$ 16,668,732	$ (2,429,224)

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 64,940	$ 86,091	$ 0	$ 86,091
State Sources	6,694,263	7,111,598	7,341,916	(230,318)
	6,759,203	7,197,689	$ 7,341,916	$ (144,227)
Expenditures				
Instruction	2,593,705	2,140,802	$ 2,791,000	$ (650,198)
Student Support Services	70,481	85,827	73,500	12,327
Instructional Support Staff	170,779	180,904	165,949	14,955
General Administration	321,704	274,180	341,000	(66,820)
School Administration	659,428	676,247	591,000	85,247
Central Services	162,458	185,393	124,500	60,893
Operations & Maintenance	1,057,207	805,823	618,000	187,823
Student Transportation Services	277,003	363,053	284,000	79,053
Transfers	1,446,258	2,487,563	2,355,070	132,493
Adjustment to Comply With Legal Max	0	0	(228,451)	228,451
Adjustment for Qualifying Budget Credits	0	0	84,224	(84,224)
	6,759,023	7,199,792	$ 7,199,792	$ 0
Receipts Over (Under) Expenditures	180	(2,103)		
Unencumbered Cash, Beginning	1,109	2,103		
Prior Year Canceled Encumbrances	814	0		
Unencumbered Cash, Ending	$ 2,103	$ 0		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 745,473	$ 784,057	$ 734,592	$ 49,465
County Sources	74,976	70,417	70,974	(557)
State Sources	1,477,189	1,535,005	1,584,135	(49,130)
	2,297,638	2,389,479	$ 2,389,701	$ (222)
Expenditures				
Instruction	931,487	1,658,765	$ 1,559,221	$ 99,544
Student Support Services	6,967	0	11,000	(11,000)
Instructional Support Staff	142,538	156,749	312,000	(155,251)
General Administration	10,080	10,080	0	10,080
Operations & Maintenance	0	923	50,000	(49,077)
Transfers	1,144,046	549,651	520,000	29,651
Adjustment to Comply With Legal Max	0	0	(76,053)	76,053
	2,235,118	2,376,168	$ 2,376,168	$ 0
Receipts Over (Under) Expenditures	62,520	13,311		
Unencumbered Cash, Beginning	0	62,520		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 62,520	$ 75,831		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 88,391	$ 96,670	$ 180,000	$ (83,330)
	88,391	96,670	$ 180,000	$ (83,330)
Expenditures				
Instruction	88,391	96,670	$ 180,000	$ (83,330)
	88,391	96,670	$ 180,000	$ (83,330)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 724,083	$ 1,054,157	$ 915,070	$ 139,087
	724,083	1,054,157	$ 915,070	$ 139,087
Expenditures				
Instruction	502,698	660,017	$ 656,972	$ 3,045
School Administration	221,385	235,205	258,098	(22,893)
	724,083	895,222	$ 915,070	$ (19,848)
Receipts Over (Under) Expenditures	0	158,935		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 158,935		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 392,185	$ 463,257	$ 371,410	$ 91,847
County Sources	44,507	47,549	47,767	(218)
State Sources	226,940	265,352	266,127	(775)
	663,632	776,158	$ 685,304	$ 90,854
Expenditures				
Instruction	17,009	0	$ 200,000	$ (200,000)
Instructional Support Staff	0	11,241	0	11,241
General Administration	10,500	0	35,000	(35,000)
Operations & Maintenance	82,540	514,006	512,000	2,006
Transportation	33,000	0	250,000	(250,000)
Other Support Services	40,580	0	100,000	(100,000)
Facility Acquisition & Construction Services	178,603	6,155	903,000	(896,845)
	362,232	531,402	$ 2,000,000	$ (1,468,598)
Receipts Over (Under) Expenditures	301,400	244,756		
Unencumbered Cash, Beginning	1,581,792	1,883,192		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,883,192	$ 2,127,948		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 9,302	$ 9,108	$ 12,000	$ (2,892)
State Sources	7,700	6,815	6,210	605
Transfers	0	0	15,000	(15,000)
	17,002	15,923	$ 33,210	$ (17,287)
Expenditures				
Instruction	17,407	12,495	$ 37,464	$ (24,969)
Vehicle Operations, Maintenance Services	2,367	1,681	18,000	(16,319)
	19,774	14,176	$ 55,464	$ (41,288)
Receipts Over (Under) Expenditures	(2,772)	1,747		
Unencumbered Cash, Beginning	25,026	22,254		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 22,254	$ 24,001		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 218,427	$ 212,624	$ 377,035	$ (164,411)
State Sources	4,025	3,783	4,760	(977)
Federal Sources	294,281	203,302	312,360	(109,058)
Transfers	5,830	4,648	0	4,648
	522,563	424,357	$ 694,155	$ (269,798)
Expenditures				
Operations & Maintenance	1,868	0	$ 105,000	$ (105,000)
Food Service Operation	525,749	426,295	622,755	(196,460)
	527,617	426,295	$ 727,755	$ (301,460)
Receipts Over (Under) Expenditures	(5,054)	(1,938)		
Unencumbered Cash, Beginning	38,654	33,600		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 33,600	$ 31,662		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 6,116	$ 5,081	$ 7,500	$ (2,419)
Transfers	30,432	26,673	50,000	(23,327)
	36,548	31,754	$ 57,500	$ (25,746)
Expenditures				
Instructional Support Staff	36,548	31,754	$ 57,500	$ (25,746)
	36,548	31,754	$ 57,500	$ (25,746)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 51,883	$ 65,374	$ 0	$ 65,374
Federal Sources	0	0	55,000	(55,000)
Transfers	1,432,899	1,547,528	1,330,000	217,528
	1,484,782	1,612,902	$ 1,385,000	$ 227,902
Expenditures				
Instruction	1,361,447	1,404,716	$ 1,510,000	$ (105,284)
Student Transportation Services	118,621	136,145	275,000	(138,855)
	1,480,068	1,540,861	$ 1,785,000	$ (244,139)
Receipts Over (Under) Expenditures	4,714	72,041		
Unencumbered Cash, Beginning	395,286	400,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 400,000	$ 472,041		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 52,153	$ 71,671	$ 65,000	$ 6,671
Federal Sources	1,809	0	0	0
Transfers	308,669	307,538	385,000	(77,462)
	362,631	379,209	$ 450,000	$ (70,791)
Expenditures				
Instruction	362,631	379,209	$ 450,000	$ (70,791)
	362,631	379,209	$ 450,000	$ (70,791)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 772,566	$ 753,055	$ 927,079	$ (174,024)
	772,566	753,055	$ 927,079	$ (174,024)
Expenditures				
Instruction	384,197	199,511	$ 500,000	$ (300,489)
Student Support Services	192,749	358,610	200,000	158,610
Instructional Support Staff	195,620	0	150,000	(150,000)
General Administration	0	194,934	0	194,934
School Administration	0	0	50,000	(50,000)
Central Services	0	0	27,079	(27,079)
	772,566	753,055	$ 927,079	$ (174,024)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 164,417	$ 162,604	$ 157,215	$ 5,389
County Sources	22,379	23,242	22,380	862
	186,796	185,846	$ 179,595	$ 6,251
Expenditures				
Community Service Operations	163,000	163,000	$ 163,000	$ 0
	163,000	163,000	$ 163,000	$ 0
Receipts Over (Under) Expenditures	23,796	22,846		
Unencumbered Cash, Beginning	56,134	79,930		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 79,930	$ 102,776		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Recreation Commission Employee Benefits & Special Liability Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 44,364	$ 48,041	$ 46,469	$ 1,572
County Sources	5,599	5,945	5,997	(52)
	49,963	53,986	$ 52,466	$ 1,520
Expenditures				
Community Service Operations	42,000	48,212	$ 48,212	$ 0
	42,000	48,212	$ 48,212	$ 0
Receipts Over (Under) Expenditures	7,963	5,774		
Unencumbered Cash, Beginning	54,028	61,991		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 61,991	$ 67,765		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 489,571	$ 527,823	$ 511,098	$ 16,725
County Sources	67,339	70,973	71,377	(404)
State Sources	1,063,005	1,150,623	1,150,623	0
	1,619,915	1,749,419	$ 1,733,098	$ 16,321
Expenditures				
Debt Service	1,714,625	1,667,569	$ 1,667,569	$ 0
	1,714,625	1,667,569	$ 1,667,569	$ 0
Receipts Over (Under) Expenditures	(94,710)	81,850		
Unencumbered Cash, Beginning	1,040,798	946,088		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 946,088	$ 1,027,938		

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 614,987	$ 283,235
	614,987	283,235
Expenditures		
Instruction	160,294	98,348
Student Support Services	13,164	14,286
General Administration	325,853	170,601
	499,311	283,235
Receipts Over (Under) Expenditures	115,676	0
Unencumbered Cash, Beginning	(115,676)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 32,144	$ 9,717
	32,144	9,717
Expenditures		
Instruction	502	0
General Administration	228	0
School Administration	1,331	77,462
	2,061	77,462
Receipts Over (Under) Expenditures	30,083	(67,745)
Unencumbered Cash, Beginning	37,662	67,745
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 67,745	$ 0

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	390,044	390,044
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 390,044	$ 390,044

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Materials
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 53,534	$ 50,820
	53,534	50,820
Expenditures		
Instruction	62,391	51,512
	62,391	51,512
Receipts Over (Under) Expenditures	(8,857)	(692)
Unencumbered Cash, Beginning	10,167	1,310
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 1,310	$ 618

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Scholarship Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 2,620	$ 3,078
	2,620	3,078
Expenditures		
General Administration	3,000	2,200
	3,000	2,200
Receipts Over (Under) Expenditures	(380)	878
Unencumbered Cash, Beginning	18,715	18,335
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 18,335	$ 19,213

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Student Assistance Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 600	$ 1,050
	600	1,050
Expenditures		
Instruction	1,779	65
	1,779	65
Receipts Over (Under) Expenditures	(1,179)	985
Unencumbered Cash, Beginning	15,515	14,336
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 14,336	$ 15,321

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Cheer	$ 1,712	$ 9,068	$ 3,835	$ 6,945
BPA	8,008	7,572	7,160	8,420
Forensics	172	417	929	(340)
Art Club	1,656	1,076	1,072	1,660
Scholars Bowl	189	0	75	114
Dramatics	5,002	824	690	5,136
Home Ec Club	2,004	23	238	1,789
Vocal Music Club	5,879	371	1,321	4,929
Student Council	4,505	5,330	5,419	4,416
Dance	(2,447)	2,033	0	(414)
Band Supplies	666	1,521	1,286	901
Green Team	808	0	0	808
Class of 2020	1,086	0	0	1,086
Band Music Club	13,142	7,755	3,343	17,554
Band Leadership Team	347	700	431	616
Class of 2014	93	0	0	93
Spanish Club	1,644	153	824	973
Class of 2015	3,304	0	0	3,304
Class of 2016	5,003	0	0	5,003
Class of 2018	602	0	0	602
Class Funds	690	0	0	690
Class of 2017	1,723	0	0	1,723
Class of 2019	908	0	0	908
Class of 2010	166	0	0	166
Class of 2011	752	0	0	752
Class of 2012	299	0	0	299
Class of 2021	1,338	0	0	1,338
Student Assistance Fund	4,038	250	185	4,103
Nat'l Honor Society	(669)	0	106	(775)
Friends of Rachel	165	0	0	165
Class of 2022	3,260	0	0	3,260
Class of 2023	795	0	0	795
Class of 2024	9,754	75	6,734	3,095
Class of 2025	12,312	1,518	10,218	3,612
Class of 2026	(60)	50,727	43,738	6,929
Class of 2027	0	274	66	208
Girls Basketball	898	0	815	83
Football	3,972	3,061	1,218	5,815
Softball	557	120	120	557
Boys Golf	758	1,000	1,327	431
Boys Basketball	180	0	0	180
Track	2,983	1,418	285	4,116
Girls Golf	816	0	0	816
Volleyball	82	0	0	82
Baseball	6,157	324	0	6,481
Band Special Projects	8,405	15,919	13,922	10,402
Spanish Special Projects	3,689	0	0	3,689
Color Guard	536	1,414	1,889	61
Debate	(100)	0	0	(100)
FFA	6,391	49,849	53,030	3,210
Greenhouse Ag	0	96,062	0	96,062
Wrestling	437	340	2,734	(1,957)
	124,607	259,194	163,010	220,791

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Middle School				
STUCO	2,140	1,621	1,947	1,814
Ambassador	1,507	0	509	998
Misc. Activities	490	2419	2596	313
Honor Flight	2,975	0	0	2,975
GOTR	19	0	0	19
	7,131	4,040	5,052	6,119
Elementary School				
Student Activity	3,776	1,621	2,393	3004
CES Emergency Fund	2,263	604	423	2444
Taxes	0	323	323	0
Student Council	164	0	0	164
	6,203	2,548	3,139	5,612
Yoder Scholarship	58,470	2,831	2,000	59,301
Weerts Scholarship	102,851	0	688	102,163
Total Agency Funds	$ 299,262	$ 268,613	$ 173,889	$ 393,986

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Sales Tax - Non-Food Sales	$ 134	$ 0	$ 8,634	$ 8,728	$ 40	$ 0	$ 40
Sales Tax - Food Sales	7	0	2,509	2,516	0	0	0
Special Projects	397	0	7,595	7,868	124	0	124
Staff Social Fund	1,019	0	469	0	1,488	0	1,488
Staff Appreciation Fund	(448)	0	0	0	(448)	0	(448)
Weight Room Fund	1,113	0	1,928	1,567	1,474	0	1,474
IA Project Fund	4,371	0	8,257	8,276	4,352	0	4,352
Athletic Sponsorships	9,597	0	13,004	2,598	20,003	0	20,003
Tournament Fund	40,731	0	72,376	82,317	30,790	0	30,790
Vinyl Projects Fund	426	0	0	0	426	0	426
Engraving Projects Fund	294	0	0	0	294	0	294
CHS Designs	295	0	290	0	585	0	585
A+ Program	254	0	0	0	254	0	254
Crime Stopper	1,686	0	0	0	1,686	0	1,686
Student Awards	1,020	0	0	0	1,020	0	1,020
Activity Awards	6,666	0	0	0	6,666	0	6,666
NOW Account Interest	25	0	327	321	31	0	31
	67,587	0	115,389	114,191	68,785	0	68,785

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Middle School							
Sales Tax	1	0	110	111	0	0	0
Teacher Vending Machines	15	0	695	595	115	0	115
Student Fundraisers	193	0	0	0	193	0	193
Lifetouch	3,662	0	0	0	3,662	0	3,662
Veterans Day	310	0	0	0	310	0	310
NOW Account Interest	0	0	38	36	2	0	2
Special Projects	259	0	64	12	311	0	311
Tournament/Activities	3,329	0	0	0	3,329	0	3,329
Student Assistance	2,785	0	288	438	2,635	0	2,635
Cheerleading	457	0	0	0	457	0	457
Volleyball	130	0	0	0	130	0	130
H. Rohloff Classroom Donation	1,068	0	95	135	1,028	0	1,028
6th Grade Camping Trip	336	0	250	344	242	0	242
Robotics	2,416	0	8,926	6,452	4,890	0	4,890
	14,961	0	10,466	8,123	17,304	0	17,304

CHENEY UNIFIED SCHOOL DISTRICT NO. 268
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Elementary School							
PALS	1,206	0	217	217	1,206	0	1,206
Cooperative Learning	276	0	0	0	276	0	276
Special Projects	435	0	0	0	435	0	435
Library Fundraiser	2,597	0	3,028	2,026	3,599	0	3,599
Library Lost and Found	578	0	130	564	144	0	144
Don Kump Memorial	3	0	0	0	3	0	3
CES Grants	1,062	0	0	229	833	0	833
Jump Rope For Heart	209	0	2,389	2,247	351	0	351
Faculty Courtesy	523	0	2,465	2,889	99	0	99
Pop	66	0	369	387	48	0	48
	6,955	0	8,598	8,559	6,994	0	6,994
Total District Activity Funds	$ 89,503	$ 0	$ 134,453	$ 130,873	$ 93,083	$ 0	$ 93,083