CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
ANTHONY, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2024

BFR

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

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:

- 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, 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*. 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

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, 2023, and have issued our report thereon dated May 3, 2024, 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2025, 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 4, 2025

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 8,444,671	$ 8,444,671	$ 0	$ 1,267	$ 1,267
Special Purpose Funds							
Supplemental General	86,338	0	2,954,821	2,790,990	250,169	908	251,077
Preschool-Aged At-Risk	40,000	0	20,000	23,856	36,144	0	36,144
At Risk (K-12)	421,428	0	1,883,592	1,882,771	422,249	99	422,348
Bilingual Education	119	0	139,236	100,932	38,423	449	38,872
Virtual Education	0	0	63,472	48,472	15,000	0	15,000
Capital Outlay	877,796	0	489,321	448,530	918,587	34,306	952,893
Driver Training	35,300	0	6,700	8,574	33,426	0	33,426
Food Service	291,218	0	527,859	553,880	265,197	0	265,197
Professional Development	0	0	35,937	22,187	13,750	0	13,750
Parent Education	0	0	47,407	39,983	7,424	0	7,424
Special Education	208,726	0	1,852,552	1,861,278	200,000	0	200,000
Career and Postsecondary Education	100,000	0	320,915	335,915	85,000	0	85,000
KPERS Contribution	0	0	860,381	860,381	0	0	0
Federal Funds	(231,189)	0	1,899,976	1,737,070	(68,283)	4,651	(63,632)
Gifts and Grants	6,589	0	64,729	61,149	10,169	32	10,201
Contingency Reserve	226,403	0	50,000	0	276,403	0	276,403
Textbook & Student Material Revolving	122,224	0	126,268	136,756	111,736	224	111,960
District Activity Funds	39,083	0	74,576	70,381	43,278	0	43,278
Bond & Interest	576,809	0	511,881	481,925	606,765	0	606,765
	$ 2,800,844	$ 0	$ 20,374,294	$ 19,909,701	$ 3,265,437	$ 41,936	$ 3,307,373

Composition of Cash:		
	Checking and Money Market Accounts	$ 3,330,264
	Certificates of Deposit	153,531
		3,483,795
	Agency Funds	(176,422)
		$ 3,307,373

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, 2024

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 & 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.

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time The budget was amended for the following funds:

General Fund
Parent Education Fund
At Risk (K-12) Fund

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

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

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

Federal Funds
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.

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 $860,381 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 $8,505,174. 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 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 5 - 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 - 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)	Bilingual Education	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	$ 0	$ 1,318,810	$ 37,825	$ 35,664	$ 18,553	$ 1,688,737	$ 130,779	$ 50,000	$ 3,280,368
Supplemental General Fund	20,000	564,782	101,411	27,808	16,991	159,505	190,021	0	1,080,518
	$ 20,000	$ 1,883,592	$ 139,236	$ 63,472	$ 35,544	$ 1,848,242	$ 320,800	$ 50,000	$ 4,360,886

Note 7 - 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.

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 who 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 $67,220 for postemployment benefits for six former employees.

Note 8 - 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 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 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 $3,486,795 and the bank balance was $4,020,342. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $949,612 was covered by federal depository insurance and $ 3,070,730 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through March 4, 2025, the date which the financial statement was available to be issued.

Note 12 - 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, 2024, 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, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	$3,095,000	$ 0	$ 395,000	$2,700,000	$ 86,925
Lease Purchase Agreement Building Improvements	2,452,655	0	205,900	2,246,755	88,103
	$5,547,655	$ 0	$ 600,900	$4,946,755	$ 175,028

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	Lease Purchase Agreement	Total Principal	General Obligation Bonds	Lease Purchase Agreement	Total Interest	Total Principal and Interest
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	455,000	226,159	681,159	35,925	59,101	95,026	776,185
2029	475,000	234,720	709,720	21,975	50,540	72,515	782,235
2030 - 2034	495,000	1,155,695	1,650,695	7,425	117,003	124,428	1,775,123
	$ 2,700,000	$ 2,246,755	$ 4,946,755	$ 251,850	$ 452,243	$ 704,093	$ 5,650,848

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, 2024

	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	$ 8,645,685	$ (258,286)	$ 57,272	$ 8,444,671	$ 8,444,671	$ 0
Special Purpose Funds						
Supplemental General	2,846,751	(55,761)	0	2,790,990	2,790,990	0
Preschool-Aged At-Risk	70,394	0	0	70,394	23,856	(46,538)
At Risk (K-12)	1,882,771	0	0	1,882,771	1,882,771	0
Bilingual Education	189,494	0	0	189,494	100,932	(88,562)
Virtual Education	60,559	0	0	60,559	48,472	(12,087)
Capital Outlay	800,658	0	0	800,658	448,530	(352,128)
Driver Training	17,029	0	0	17,029	8,574	(8,455)
Food Service	612,286	0	0	612,286	553,880	(58,406)
Professional Development	22,260	0	0	22,260	22,187	(73)
Parent Education	50,000	0	0	50,000	39,983	(10,017)
Special Education	2,055,458	0	0	2,055,458	1,861,278	(194,180)
Career and Postsecondary Education	369,540	0	0	369,540	335,915	(33,625)
KPERS Contribution	961,341	0	0	961,341	860,381	(100,960)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,737,070	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	61,149	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	136,756	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	70,381	XXXXXXXXXX
Bond & Interest	481,925	0	0	481,925	481,925	0
	$ 19,066,151	$ (314,047)	$ 57,272	$ 18,809,376	$ 19,909,701	$ (905,031)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,129	$ 57,271	$ 0	$ 57,271
State Sources	7,736,828	8,387,400	8,645,685	(258,285)
	7,758,957	8,444,671	$ 8,645,685	$ (201,014)
Expenditures				
Instruction	2,281,455	2,990,402	$ 3,271,545	$ (281,143)
Instructional Support Staff	0	0	930	(930)
General Administration	418,037	444,083	397,160	46,923
School Administration	746,952	719,665	769,965	(50,300)
Operations & Maintenance	450,721	426,119	444,350	(18,231)
Student Transportation Services	588,474	584,034	640,967	(56,933)
Transfers	3,273,318	3,280,368	3,120,768	159,600
Adjustment to Comply with Legal Max	0	0	(258,286)	258,286
Adjustment for Qualifying Budget Credits	0	0	57,272	(57,272)
	7,758,957	8,444,671	$ 8,444,671	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 1,667,751	$ 1,887,367	$ 1,682,683	$ 204,684
County Sources	115,470	110,424	101,579	8,845
State Sources	878,444	957,030	976,151	(19,121)
	2,661,665	2,954,821	$ 2,760,413	$ 194,408
Expenditures				
Instruction	747,236	114,625	$ 119,447	$ (4,822)
Student Support Services	184,824	183,839	236,474	(52,635)
Instructional Support Staff	97,529	105,373	203,635	(98,262)
Central Services	273,078	263,010	250,423	12,587
Operations & Maintenance	861,013	1,043,625	928,606	115,019
Transfers	411,647	1,080,518	1,108,166	(27,648)
Adjustment to Comply with Legal Max	0	0	(55,761)	55,761
	2,575,327	2,790,990	$ 2,790,990	$ 0
Receipts Over (Under) Expenditures	86,338	163,831		
Unencumbered Cash, Beginning	0	86,338		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 86,338	$ 250,169		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 67,810	$ 20,000	$ 80,000	$ (60,000)
	67,810	20,000	$ 80,000	$ (60,000)
Expenditures				
Instruction	27,810	1,530	$ 0	$ 1,530
Student Support Services	0	763	41,028	(40,265)
Instructional Support Staff	0	0	1,000	(1,000)
Student Transportation Services	0	21,563	28,366	(6,803)
	27,810	23,856	$ 70,394	$ (46,538)
Receipts Over (Under) Expenditures	40,000	(3,856)		
Unencumbered Cash, Beginning	0	40,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 40,000	$ 36,144		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,556,394	$ 1,883,592	$ 1,690,989	$ 192,603
	1,556,394	1,883,592	$ 1,690,989	$ 192,603
Expenditures				
Instruction	1,154,970	1,564,537	$ 1,592,488	$ (27,951)
Student Support Services	208,490	318,234	290,283	27,951
	1,363,460	1,882,771	$ 1,882,771	$ 0
Receipts Over (Under) Expenditures	192,934	821		
Unencumbered Cash, Beginning	228,494	421,428		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 421,428	$ 422,249		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 48,925	$ 139,236	$ 190,312	$ (51,076)
	48,925	139,236	$ 190,312	$ (51,076)
Expenditures				
Instruction	118,940	86,489	$ 182,272	$ (95,783)
Student Transportation Services	4,866	14,443	7,222	7,221
	123,806	100,932	$ 189,494	$ (88,562)
Receipts Over (Under) Expenditures	(74,881)	38,304		
Unencumbered Cash, Beginning	75,000	119		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 119	$ 38,423		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 59,322	$ 63,472	$ 63,329	$ 143
	59,322	63,472	$ 63,329	$ 143
Expenditures				
Instruction	59,322	48,472	$ 60,559	$ (12,087)
	59,322	48,472	$ 60,559	$ (12,087)
Receipts Over (Under) Expenditures	0	15,000		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 15,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 406,576	$ 404,303	$ 297,003	$ 107,300
County Sources	24,832	23,031	21,088	1,943
State Sources	73,833	61,987	63,021	(1,034)
Transfers	130,000	0	10,000	(10,000)
	635,241	489,321	$ 391,112	$ 98,209
Expenditures				
Instruction	38,253	26,097	$ 55,658	$ (29,561)
Instructional Support Staff	0	76,420	0	76,420
Central Services	37,349	22,410	30,000	(7,590)
Operations & Maintenance	334,536	198,991	415,000	(216,009)
Transportation	207,914	124,612	300,000	(175,388)
	618,052	448,530	$ 800,658	$ (352,128)
Receipts Over (Under) Expenditures	17,189	40,791		
Unencumbered Cash, Beginning	860,607	877,796		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 877,796	$ 918,587		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 2,247	$ 2,350	$ 0	$ 2,350
State Sources	5,180	4,350	2,700	1,650
	7,427	6,700	$ 2,700	$ 4,000
Expenditures				
Instruction	7,516	7,890	$ 17,029	$ (9,139)
Vehicle Operations, Maintenance Services	632	684	0	684
	8,148	8,574	$ 17,029	$ (8,455)
Receipts Over (Under) Expenditures	(721)	(1,874)		
Unencumbered Cash, Beginning	36,021	35,300		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 35,300	$ 33,426		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 95,876	$ 95,209	$ 111,895	$ (16,686)
State Sources	3,905	3,855	2,898	957
Federal Sources	435,253	428,795	338,861	89,934
	535,034	527,859	$ 453,654	$ 74,205
Expenditures				
Food Service Operation	458,283	553,880	$ 612,286	$ (58,406)
	458,283	553,880	$ 612,286	$ (58,406)
Receipts Over (Under) Expenditures	76,751	(26,021)		
Unencumbered Cash, Beginning	214,467	291,218		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 291,218	$ 265,197		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 345	$ 393	$ 3,339	$ (2,946)
Transfers	22,385	35,544	23,000	12,544
	22,730	35,937	$ 26,339	$ 9,598
Expenditures				
Instructional Support Staff	22,730	22,187	$ 3,930	$ 18,257
Central Services	0	0	18,330	(18,330)
	22,730	22,187	$ 22,260	$ (73)
Receipts Over (Under) Expenditures	0	13,750		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 13,750		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 17,407	$ 10,000	$ 7,407
State Sources	0	30,000	30,000	$ 0
Transfers	0	0	10,000	(10,000)
	0	47,407	$ 50,000	$ (2,593)
Expenditures				
Student Support Services	0	39,788	$ 50,000	$ (10,212)
Instructional Support Staff	0	195	0	195
	0	39,983	$ 50,000	$ (10,017)
Receipts Over (Under) Expenditures	0	7,424		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 7,424		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 24,670	$ 4,310	$ 0	$ 4,310
Transfers	1,527,878	1,848,242	1,897,271	(49,029)
	1,552,548	1,852,552	$ 1,897,271	$ (44,719)
Expenditures				
Instruction	1,573,100	1,741,708	$ 1,892,141	$ (150,433)
Instructional Support Staff	12,536	5,467	6,034	(567)
Student Transportation Services	120,400	114,103	157,283	(43,180)
	1,706,036	1,861,278	$ 2,055,458	$ (194,180)
Receipts Over (Under) Expenditures	(153,488)	(8,726)		
Unencumbered Cash, Beginning	362,214	208,726		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 208,726	$ 200,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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				
State Sources	$ 0	$ 115	$ 10,971	$ (10,856)
Federal Sources	2,923	0	0	0
Transfers	272,251	320,800	270,000	50,800
	275,174	320,915	$ 280,971	$ 39,944
Expenditures				
Instruction	332,797	306,703	$ 351,488	$ (44,785)
Instructional Support Staff	17,377	0	0	0
Student Transportation Services	0	29,212	0	29,212
Other Support Services	0	0	18,052	(18,052)
	350,174	335,915	$ 369,540	$ (33,625)
Receipts Over (Under) Expenditures	(75,000)	(15,000)		
Unencumbered Cash, Beginning	175,000	100,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 100,000	$ 85,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 873,946	$ 860,381	$ 961,341	$ (100,960)
	873,946	860,381	$ 961,341	$ (100,960)
Expenditures				
Instruction	468,783	461,507	$ 515,662	$ (54,155)
Student Support Services	16,058	15,809	17,664	(1,855)
Instructional Support Staff	17,645	17,371	19,409	(2,038)
General Administration	35,289	34,741	38,818	(4,077)
School Administration	24,570	24,189	27,028	(2,839)
Central Services	35,292	34,744	38,821	(4,077)
Operations & Maintenance	140,520	138,339	154,572	(16,233)
Student Transportation Services	103,224	101,622	113,546	(11,924)
Food Service Operation	32,565	32,059	35,821	(3,762)
	873,946	860,381	$ 961,341	$ (100,960)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 354,085	$ 390,246	$ 356,201	$ 34,045
County Sources	28,544	25,250	24,501	749
State Sources	104,784	96,385	96,385	0
	487,413	511,881	$ 477,087	$ 34,794
Expenditures				
Debt Service	473,475	481,925	$ 481,925	$ 0
	473,475	481,925	$ 481,925	$ 0
Receipts Over (Under) Expenditures	13,938	29,956		
Unencumbered Cash, Beginning	562,871	576,809		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 576,809	$ 606,765		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 1,592,699	$ 1,899,976
	1,592,699	1,899,976
Expenditures		
Instruction	1,150,641	1,197,930
Student Support Services	242,384	342,909
Instructional Support Staff	12,027	20,638
General Administration	4,358	984
School Administration	1,500	0
Central Services	101,297	14,998
Operations & Maintenance	73,532	143,478
Student Transportation Services	20,255	16,133
	1,605,994	1,737,070
Receipts Over (Under) Expenditures	(13,295)	162,906
Unencumbered Cash, Beginning	(217,894)	(231,189)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (231,189)	$ (68,283)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 17,015	$ 38,352
State Sources	0	26,377
Federal Sources	67,750	0
	84,765	64,729
Expenditures		
Instruction	59,958	14,526
Student Support Services	26,393	34
Instructional Support Staff	0	31,657
General Administration	0	14,932
	86,351	61,149
Receipts Over (Under) Expenditures	(1,586)	3,580
Unencumbered Cash, Beginning	8,175	6,589
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 6,589	$ 10,169

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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	$ 50,000
	0	50,000
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	50,000
Unencumbered Cash, Beginning	226,403	226,403
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 226,403	$ 276,403

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024
(With Comparative Actual Totals for the Prior Year Ended June 30, 2023)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 83,644	$ 126,268
	83,644	126,268
Expenditures		
Instruction	1,010	73,499
Support Services	62,339	63,257
	63,349	136,756
Receipts Over (Under) Expenditures	20,295	(10,488)
Unencumbered Cash, Beginning	101,929	122,224
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 122,224	$ 111,736

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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
Chaparral High School				
Boys Basketball	$ 4,177	$ 0	$ 656	$ 3,521
Volleyball	1,633	6,417	7,916	134
Girls Basketball	3,019	2,119	3,932	1,206
Band	1,602	4,642	1,066	5,178
Baseball	7,141	4,275	3,098	8,318
Girl's Wrestling	33	1,620	1,557	96
Football	4,699	21,560	23,644	2,615
FCA	5,498	0	66	5,432
Faculty Funds	4,220	1,873	535	5,558
Faculty Scholarship	1,327	105	560	872
FFA	37,044	54,899	66,396	25,547
TSA	887	8,879	6,422	3,344
Juniors	95	9,171	7,679	1,587
Key Club	6,346	9,484	10,705	5,125
Cross Country	1,066	3,542	3,599	1,009
Track	1,191	1,267	2,170	288
NHS	590	1,852	1,808	634
NFL	879	0	78	801
Pep Club	2,219	119	487	1,851
Cheerleaders	2,016	4,151	4,767	1,400
SADD	334	0	0	334
Seniors	4,477	770	1,683	3,564
Softball	4,123	1,871	1,246	4,748
Sophomores	2,432	5,276	6,193	1,515
STUCO	2,584	2,600	2,721	2,463
Concessions	271	23,060	20,254	3,077
FBLA	3,384	2,189	2,177	3,396
Scholars Bowl	543	0	210	333
Tennis	1,286	0	424	862
Fall Football Concessions	2,500	14,358	14,344	2,514
Sales Tax	868	5,442	5,875	435
Dance	107	0	0	107
E-Sports	0	2,000	0	2,000
JH Cheer	2,586	2,894	5,094	386
Junior High Stuco	567	636	846	357
Jr High Boys BB	1,301	1,259	866	1,694
Junior High FCA	153	0	0	153
Jr Hi Girls Basketball	173	1,054	1,226	1
Junior High Leadership	0	775	0	775
Green House - Inslee	669	56	178	547
8th Grade Class	0	190	0	190
Weightlifting Program	0	15,500	13,280	2,220
Golf Team	600	1,000	0	1,600
Junior High Track	500	0	500	0
Junior High Wrestling	500	164	656	8
Boy's Wrestling	0	2,409	2,409	0
Rambling Roadrunners	1,690	663	1,690	663
Builders Club	984	792	1,453	323
Unified Champion School	1,763	0	1,763	0
	120,077	220,933	232,229	108,781

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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
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	2,222	2,055	2,409	1,868
FCA	108	0	0	108
TSA/AES 6th Grade	67	0	0	67
Sales Tax	219	0	0	219
	3,763	2,055	2,409	3,409
Harper Elementary School				
Sales Tax	495	0	0	495
Field Trips	0	4,882	3,884	998
	495	4,882	3,884	1,493
District Office				
Children's Relief Fund	6,431	3,393	402	9,422
Dalton & Wilmetta Holland Scholarship	16,713	0	2,000	14,713
Golda May Hickey Scholarship	5,460	0	400	5,060
Sam & Sherree High Scholarship	1,506	0	400	1,106
Gary Coslett Scholarship	4,154	0	506	3,648
Shepard Scholarship	7,689	0	500	7,189
J.R. & Gertrude Smith Scholarship	12,203	0	1,000	11,203
Sweet Watkins Scholarship	11,398	0	1,000	10,398
Laura Clark Scholarship	250	0	250	0
	65,804	3,393	6,458	62,739
Total Agency Funds	$ 190,139	$ 231,263	$ 244,980	$ 176,422

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, 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
Chaparral High School							
Athletics	$ 2,132	$ 0	$ 40,479	$ 40,974	$ 1,637	$ 0	$ 1,637
Chaparral Singers	5,969	0	5,954	3,077	8,846	0	8,846
Roadrunner Classic	1,530	0	16,054	14,131	3,453	0	3,453
Working Cash Box	81	0	2,300	0	2,381	0	2,381
Trophy Case	142	0	16	0	158	0	158
FCCLA	5,621	0	170	788	5,003	0	5,003
Gifts for Help	17	0	0	0	17	0	17
HP Co Found Grant	182	0	0	0	182	0	182
Vending Machines	1,437	0	1,259	1,536	1,160	0	1,160
	17,111	0	66,232	60,506	22,837	0	22,837
Anthony Elementary School							
Athletics	145	0	0	0	145	0	145
2nd Grade	232	0	0	0	232	0	232
4th Grade	105	0	0	30	75	0	75
SADD	733	0	0	0	733	0	733
Library	90	0	53	0	143	0	143
Yearbooks	2,440	0	562	430	2,572	0	2,572
School Fund	3,788	0	1,461	1,712	3,537	0	3,537
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
	8,424	0	2,076	2,172	8,328	0	8,328
Harper Elementary School							
School Fund	1,480	0	1,841	2,046	1,275	0	1,275
Library	895	0	0	96	799	0	799
Yearbook Fund	233	0	690	715	208	0	208
K- Kids	1,454	0	2,017	1,561	1,910	0	1,910
Student Needs	180	0	0	76	104	0	104
HES Faculty	21	0	1,720	939	802	0	802
HES Playground Equipment	8,033	0	0	2,270	5,763	0	5,763
Jim Morris Scholarship	1,252	0	0	0	1,252	0	1,252
	13,548	0	6,268	7,703	12,113	0	12,113
Total District Activity Funds	$ 39,083	$ 0	$ 74,576	$ 70,381	$ 43,278	$ 0	$ 43,278

FEDERAL AWARD INFORMATION

BFR

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, 2024**, 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 4, 2025. 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.

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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 4, 2025

BFR

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, 2024**. **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, 2024**.

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.

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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
March 4, 2025

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grant Title	Assistance Listing Number	Program Amount	Expenditures
Department of Education			
School Safely National Activities	84.184	$ 472,012	$ 472,012
Rural Education	84.358	7,722	7,722
		479,734	479,734
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	75,473	75,473
National School Lunch Program	10.555	331,963	331,963
Summer Food Service Program for Children	10.559	23,147	23,147
		430,583	430,583
Local Food for Schools Cooperative Agreeement Program	10.185	5,792	5,792
Child Nutrition Discretionary Grant Limited Availability	10.579	24,445	24,445
		460,820	460,820
Department of Education			
Title I Grants to Local Educational Agencies	84.010	234,205	234,205
Twenty-First Century Community Learning Centers	84.287	88,000	88,000
Supporting Effective Instruction State Grants	84.367	34,679	34,679
Student Support and Academic Enrichment Program	84.424	20,672	20,672
COVID-19 Education Stabilization Fund	84.425U	1,574,516	872,472
		1,952,072	1,250,028
(Passes Through ESSDACK)			
Department of Education			
Career and Technical Education - Basic Grants to States	84.048	7,307	7,307
		7,307	7,307
Total Federal Awards		$ 2,899,933	$ 2,197,889

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, 2024

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, 2024

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement in accordance with the regulatory basis of accounting of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**.

2. No significant deficiencies or material weaknesses were reported in the Independent Auditors' 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 Independent Auditors' 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:

Title I Grants to Local Educational Agencies	84.010
COVID-19 Education Stabilization Fund	84.425U

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, 2024

There are no prior audit findings.