CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
ANTHONY, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021

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, 2021,** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. 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.* Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Board of Education
Chaparral Schools Unified School District No. 361

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
As described in Note 1 of the financial statement, the financial statement is prepared by **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, to meet the requirements of the State of 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.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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,** as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the 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, 2021**, 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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for 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 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.

Board of Education
Chaparral Schools Unified School District No. 361

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

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and schedule of cash receipts and expenditures-capital projects (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated February 18, 2021. The 2020 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 http://da.ks.gov/ar/muniserv/. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, 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 February 24, 2022, 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 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 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
February 24, 2022

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

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	$ 19	$ 0	$ 7,410,028	$ 7,410,047	$ 0	$ 47,115	$ 47,115
Special Purpose Funds							
Supplemental General	122,344	0	2,202,256	2,211,756	112,844	8,704	121,548
Preschool-Aged At-Risk	50,000	0	46,569	96,569	0	0	0
At Risk (K-12)	200,000	0	921,393	969,792	151,601	1,000	152,601
Bilingual Education	48,401	0	59,445	107,846	0	1,273	1,273
Virtual Education	30,000	0	38,500	68,500	0	0	0
Capital Outlay	950,114	0	696,120	550,625	1,095,609	230,501	1,326,110
Driver Training	25,464	0	7,048	2,471	30,041	0	30,041
Food Service	84,937	0	435,443	371,641	148,739	0	148,739
Professional Development	22,247	0	291	9,334	13,204	0	13,204
Special Education	427,602	0	1,882,123	1,668,806	640,919	919	641,838
Career and Postsecondary Education	150,000	0	364,308	314,998	199,310	628	199,938
KPERS Contribution	0	0	797,470	797,470	0	0	0
Federal Funds	(99,765)	0	1,278,125	1,487,007	(308,647)	85,516	(223,131)
Gifts and Grants	3,552	146	106,820	117,607	(7,089)	697	(6,392)
Contingency Reserve	228,476	0	0	24,178	204,298	24,178	228,476
Textbook Rental	91,399	0	73,593	102,556	62,436	7,857	70,293
District Activity Funds	45,916	0	33,100	34,920	44,096	0	44,096
Bond and Interest	598,003	0	438,082	470,300	565,785	0	565,785
	$ 2,978,709	$ 146	$ 16,790,714	$ 16,816,423	$ 2,953,146	$ 408,388	$ 3,361,534

Composition of Cash:	
Checking and Money Market Accounts	$ 3,390,416
Certificates of Deposit	153,531
	3,543,947
Agency Funds	(182,413)
	$ 3,361,534

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, 2021

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-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency Funds-funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2021.

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 Rental 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 - In Substance Receipt in Transit:

The District received $446,367 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 3 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $797,470 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $8,492,598. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 5 - Compensated Absences:

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

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

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	Capital Outlay	Special Education	Career and Postsecondary Education	Total
General Fund	$ 0	$ 341,214	$ 0	$ 38,500	$ 76,163	$ 1,882,123	$ 144,517	$ 2,482,517
Supplemental General Fund	46,569	580,179	52,820	0	0	0	209,791	889,359
	$ 46,569	$ 921,393	$ 52,820	$ 38,500	$ 76,163	$ 1,882,123	$ 354,308	$ 3,371,876

Note 7 - Postemployment Benefits:

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

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

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

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid $18,868 for postemployment benefits for three former employees.

Note 8 - Subsequent Events:

The District has evaluated subsequent events through February 24, 2022, the date which the financial statement was available to be issued.

Note 9 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $3,543,947 and the bank balance was $3,587,420. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,050,422 was covered by federal depository insurance and $2,536,998 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 11 - Long-Term Debt:

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

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

Terms for long-term liabilities for the District for the year ended June 30, 2021, 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	10/25/16	$4,255,000	10/1/29
Lease Purchase Agreement Building Improvements	3.75	12/20/18	$3,250,000	12/20/33

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	$4,185,000	$ 0	$ 350,000	$3,835,000	$ 120,300
	4,185,000	0	350,000	3,835,000	120,300
Lease Purchase Agreement Building Improvements	3,000,298	0	174,368	2,825,930	110,892
	$7,185,298	$ 0	$ 524,368	$6,660,930	$ 231,192

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
2022	$ 365,000	$ 180,968	$ 545,968	$ 109,575	$ 104,292	$ 213,867	$ 759,835
2023	375,000	187,818	562,818	98,475	97,442	195,917	758,735
2024	395,000	194,928	589,928	86,925	90,332	177,257	767,185
2025	410,000	202,306	612,306	74,850	82,954	157,804	770,110
2026	425,000	209,964	634,964	62,325	75,296	137,621	772,585
2027 - 2031	1,865,000	1,175,219	3,040,219	114,675	251,081	365,756	3,405,975
2032 - 2034	0	674,727	674,727	0	38,423	38,423	713,150
	$ 3,835,000	$ 2,825,930	$ 6,660,930	$ 546,825	$ 739,820	$ 1,286,645	$ 7,947,575

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, 2021

	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	$ 7,494,650	$ (107,558)	$ 22,955	$ 7,410,047	$ 7,410,047	$ 0
Special Purpose Funds						
Supplemental General	2,255,601	(43,845)	0	2,211,756	2,211,756	0
Preschool-Aged At-Risk	189,600	0	0	189,600	96,569	(93,031)
At Risk (K-12)	1,007,571	0	0	1,007,571	969,792	(37,779)
Bilingual Education	109,556	0	0	109,556	107,846	(1,710)
Virtual Education	68,500	0	0	68,500	68,500	0
Capital Outlay	800,000	0	0	800,000	550,625	(249,375)
Driver Training	12,500	0	0	12,500	2,471	(10,029)
Food Service	426,872	0	0	426,872	371,641	(55,231)
Professional Development	21,230	0	0	21,230	9,334	(11,896)
Special Education	1,786,810	0	0	1,786,810	1,668,806	(118,004)
Career and Postsecondary Education	315,148	0	0	315,148	314,998	(150)
KPERS Contribution	929,784	0	0	929,784	797,470	(132,314)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,487,007	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	117,607	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	24,178	XXXXXXXXX
Textbook Rental	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	102,556	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	34,920	XXXXXXXXX
Bond and Interest	470,300	0	0	470,300	470,300	0
	$ 15,888,122	$ (151,403)	$ 22,955	$ 15,759,674	$ 16,816,423	$ (709,519)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 32,813	$ 22,936	$ 0	$ 22,936
State Sources	7,371,635	7,387,092	7,494,650	(107,558)
	7,404,448	7,410,028	$ 7,494,650	$ (84,622)
Expenditures				
Instruction	2,803,021	3,050,299	$ 2,900,918	$ 149,381
Student Support Services	500	0	1,000	(1,000)
General Administration	313,898	367,675	365,765	1,910
School Administration	618,053	669,747	692,453	(22,706)
Operations & Maintenance	312,655	394,792	443,000	(48,208)
Student Transportation Services	437,649	445,017	498,014	(52,997)
Transfers	2,918,672	2,482,517	2,593,500	(110,983)
Adjustment to Comply with Legal Max	0	0	(107,558)	107,558
Adjustment for Qualifying Budget Credits	0	0	22,955	(22,955)
	7,404,448	7,410,047	$ 7,410,047	$ 0
Receipts Over (Under) Expenditures	0	(19)		
Unencumbered Cash, Beginning	19	19		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 19	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,627,766	1,459,458	$ 1,379,472	$ 79,986
County Sources	119,426	121,958	120,638	1,320
State Sources	467,511	620,840	633,147	(12,307)
	2,214,703	2,202,256	$ 2,133,257	$ 68,999
Expenditures				
Instruction	105,694	109,351	$ 112,500	$ (3,149)
Student Support Services	174,561	186,102	195,180	(9,078)
Instructional Support Staff	62,774	75,857	91,629	(15,772)
Central Services	272,278	265,683	299,105	(33,422)
Operations & Maintenance	629,984	685,404	640,043	45,361
Transfers	973,558	889,359	917,144	(27,785)
Adjustment to Comply with Legal Max	0	0	(43,845)	43,845
	2,218,849	2,211,756	$ 2,211,756	$ 0
Receipts Over (Under) Expenditures	(4,146)	(9,500)		
Unencumbered Cash, Beginning	126,490	122,344		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 122,344	$ 112,844		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 124,397	$ 46,569	$ 150,000	$ (103,431)
	124,397	46,569	$ 150,000	$ (103,431)
Expenditures				
Instruction	124,397	96,569	$ 28,224	$ 68,345
Instructional Support Staff	0	0	161,376	(161,376)
	124,397	96,569	$ 189,600	$ (93,031)
Receipts Over (Under) Expenditures	0	(50,000)		
Unencumbered Cash, Beginning	50,000	50,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 50,000	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,213,309	$ 921,393	$ 928,385	$ (6,992)
	1,213,309	921,393	$ 928,385	$ (6,992)
Expenditures				
Instruction	832,906	762,425	$ 778,155	$ (15,730)
Student Support Services	230,403	207,367	229,416	(22,049)
	1,063,309	969,792	$ 1,007,571	$ (37,779)
Receipts Over (Under) Expenditures	150,000	(48,399)		
Unencumbered Cash, Beginning	50,000	200,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 200,000	$ 151,601		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bilingual Education Fund	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 1,500	$ 6,625	$ 0	$ 6,625
Transfers	92,779	52,820	88,759	(35,939)
	94,279	59,445	$ 88,759	$ (29,314)
Expenditures				
Instruction	95,878	107,846	$ 109,556	$ (1,710)
	95,878	107,846	$ 109,556	$ (1,710)
Receipts Over (Under) Expenditures	(1,599)	(48,401)		
Unencumbered Cash, Beginning	50,000	48,401		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 48,401	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 70,227	$ 38,500	$ 68,500	$ (30,000)
	70,227	38,500	$ 68,500	$ (30,000)
Expenditures				
Instruction	70,227	68,500	$ 68,500	$ 0
	70,227	68,500	$ 68,500	$ 0
Receipts Over (Under) Expenditures	0	(30,000)		
Unencumbered Cash, Beginning	30,000	30,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,000	$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 640,055	$ 520,262	$ 477,550	$ 42,712
County Sources	39,663	40,480	38,390	2,090
State Sources	72,341	59,215	60,610	(1,395)
Transfers	136,016	76,163	0	76,163
	888,075	696,120	$ 576,550	$ 119,570
Expenditures				
Instruction	53,850	49,005	$ 69,778	$ (20,773)
Central Services	31,270	14,143	128,763	(114,620)
Operations & Maintenance	335,830	214,371	284,000	(69,629)
Student Transportation Services	146,733	273,106	317,459	(44,353)
	567,683	550,625	$ 800,000	$ (249,375)
Receipts Over (Under) Expenditures	320,392	145,495		
Unencumbered Cash, Beginning	629,722	950,114		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 950,114	$ 1,095,609		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 603	$ 3,274	$ 0	$ 3,274
State Sources	3,770	3,774	1,500	2,274
	4,373	7,048	$ 1,500	$ 5,548
Expenditures				
Instruction	1,959	1,997	$ 12,500	$ (10,503)
Vehicle Operations, Maintenance Services	197	474	0	474
	2,156	2,471	$ 12,500	$ (10,029)
Receipts Over (Under) Expenditures	2,217	4,577		
Unencumbered Cash, Beginning	23,247	25,464		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,464	$ 30,041		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 82,454	$ 30,951	$ 71,583	$ (40,632)
State Sources	4,487	3,931	3,046	885
Federal Sources	340,490	400,561	287,997	112,564
	427,431	435,443	$ 362,626	$ 72,817
Expenditures				
Food Service Operation	433,975	371,641	$ 426,872	$ (55,231)
	433,975	371,641	$ 426,872	$ (55,231)
Receipts Over (Under) Expenditures	(6,544)	63,802		
Unencumbered Cash, Beginning	91,481	84,937		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 84,937	$ 148,739		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,766	$ 291	$ 3,000	$ (2,709)
Transfers	23,561	0	25,000	(25,000)
	25,327	291	$ 28,000	$ (27,709)
Expenditures				
Instructional Support Staff	23,080	9,334	$ 21,230	$ (11,896)
	23,080	9,334	$ 21,230	$ (11,896)
Receipts Over (Under) Expenditures	2,247	(9,043)		
Unencumbered Cash, Beginning	20,000	22,247		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 22,247	$ 13,204		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,852,563	$ 1,882,123	$ 1,850,000	$ 32,123
	1,852,563	1,882,123	$ 1,850,000	$ 32,123
Expenditures				
Instruction	1,481,552	1,501,309	$ 1,607,182	$ (105,873)
Instructional Support Staff	12,338	12,557	12,200	357
Student Transportation Services	137,635	154,940	167,428	(12,488)
	1,631,525	1,668,806	$ 1,786,810	$ (118,004)
Receipts Over (Under) Expenditures	221,038	213,317		
Unencumbered Cash, Beginning	206,564	427,602		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 427,602	$ 640,919		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 114	$ 0	$ 0	$ 0
State Sources	2,509	0	0	0
Federal Sources	0	10,000	0	10,000
Transfers	389,378	354,308	360,000	(5,692)
	392,001	364,308	$ 360,000	$ 4,308
Expenditures				
Instruction	287,801	294,428	$ 309,648	$ (15,220)
Instructional Support Staff	0	7,414	0	7,414
Student Transportation Services	0	0	5,500	(5,500)
Other Support Services	4,200	13,156	0	13,156
	292,001	314,998	$ 315,148	$ (150)
Receipts Over (Under) Expenditures	100,000	49,310		
Unencumbered Cash, Beginning	50,000	150,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 150,000	$ 199,310		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 820,639	$ 797,470	$ 929,784	$ (132,314)
	820,639	797,470	$ 929,784	$ (132,314)
Expenditures				
Instruction	440,189	427,762	$ 498,734	$ (70,972)
Student Support Services	15,079	14,653	17,085	(2,432)
Instructional Support Staff	16,569	16,101	18,773	(2,672)
General Administration	33,137	32,201	37,544	(5,343)
School Administration	23,071	22,420	26,140	(3,720)
Central Services	33,140	32,204	37,547	(5,343)
Operations & Maintenance	131,948	128,223	149,497	(21,274)
Student Transportation Services	96,928	94,191	109,819	(15,628)
Food Service Operation	30,578	29,715	34,645	(4,930)
	820,639	797,470	$ 929,784	$ (132,314)
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, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Bond and Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 568,269	$ 346,701	$ 335,958	$ 10,743
County Sources	27,968	36,172	37,651	(1,479)
State Sources	54,860	55,209	56,436	(1,227)
	651,097	438,082	$ 430,045	$ 8,037
Expenditures				
Debt Service	461,175	470,300	$ 470,300	$ 0
	461,175	470,300	$ 470,300	$ 0
Receipts Over (Under) Expenditures	189,922	(32,218)		
Unencumbered Cash, Beginning	408,081	598,003		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 598,003	$ 565,785		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 582,709	$ 1,278,125
	582,709	1,278,125
Expenditures		
Instruction	440,283	840,518
Student Support Services	214,437	383,375
Instructional Support Staff	12,675	10,213
Central Services	0	153,245
Operations & Maintenance	0	75,365
Student Transportation Services	15,079	24,291
	682,474	1,487,007
Receipts Over (Under) Expenditures	(99,765)	(208,882)
Unencumbered Cash, Beginning	0	(99,765)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (99,765)	$ (308,647)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 15,161	$ 63,201
State Sources	19,268	30,000
Federal Sources	8,961	13,619
	43,390	106,820
Expenditures		
Instruction	34,628	60,000
Student Support Services	402	55,595
Central Services	19,032	2,012
	54,062	117,607
Receipts Over (Under) Expenditures	(10,672)	(10,787)
Unencumbered Cash, Beginning	14,224	3,552
Prior Year Canceled Encumbrances	0	146
Unencumbered Cash, Ending	$ 3,552	$ (7,089)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
Expenditures		
Operations & Maintenance	0	24,178
	0	24,178
Receipts Over (Under) Expenditures	0	(24,178)
Unencumbered Cash, Beginning	228,476	228,476
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 228,476	$ 204,298

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 69,222	$ 73,593
	69,222	73,593
Expenditures		
Instruction	7,121	43,553
Instructional Support Staff	39,381	59,003
	46,502	102,556
Receipts Over (Under) Expenditures	22,720	(28,963)
Unencumbered Cash, Beginning	68,679	91,399
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 91,399	$ 62,436

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Chaparral High School				
Boys Basketball	$ (41)	$ 515	$ 635	$ (161)
Volleyball	1,123	5,071	5,818	376
Girls BB	1,577	5,795	4,688	2,684
Band	1,233	0	0	1,233
Baseball	566	1,971	945	1,592
Wrestling	480	3,623	3,524	579
Football	4,536	21,616	16,514	9,638
FCA	2,193	1,800	73	3,920
Faculty Funds	358	950	920	388
Faculty Scholarship	1,887	0	0	1,887
FFA	9,176	41,469	19,444	31,201
Freshmen	49	149	49	149
TSA	2,517	3,312	1,930	3,899
Juniors	16	5,017	3,877	1,156
Key Club	618	5,042	2,885	2,775
Cross Country	1,300	1,139	742	1,697
Track	1,629	730	116	2,243
NHS	1,408	3,050	2,494	1,964
NFL	2,149	0	0	2,149
Pep Club	681	257	20	918
Cheerleaders	1,660	5,687	3,049	4,298
Renaissance	724	280	361	643
SADD	201	1,260	173	1,288
Seniors	3,960	8,049	4,369	7,640
Softball	517	0	0	517
Sophomores	1,634	5,739	5,566	1,807
STUCO	3,015	1,154	1,689	2,480
STUCO Concessions	7,210	7,102	14,311	1
Future Business	2,943	3,998	856	6,085
Scholars Bowl	675	0	62	613
Tennis	572	61	0	633
Fall Football Concessions	4,821	6,710	9,076	2,455
Sales Tax	83	1,319	1,109	293
Dance	107	0	0	107
JH Cheer	1,103	1,161	1,537	727
Junior High Stuco	1,045	14	101	958
Jr High Boys BB	236	369	221	384
Junior High FCA	153	0	0	153
Jr Hi Girls Basketball	36	280	0	316
Green House - Inslee	90	0	0	90
Golf	391	500	201	690
Builders Club	293	378	253	418
8th Grade Class	149	0	149	0
	65,073	145,567	107,757	102,883

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Anthony Elementary School				
Cheerleader/AES Coffee Fund	135	80	0	215
Stuco/ K Scholastics	412	0	0	412
Graduation/ 1st Grade Scholastics	520	0	0	520
K-Kids/ AES K-Kids	2,523	2,364	2,805	2,082
FCA/AES FCA	108	0	0	108
TSA/AES 6th Grade	111	0	44	67
Sales Tax	219	0	0	219
	4,028	2,444	2,849	3,623
Harper Elementary School				
Sales Tax	495	0	0	495
TSA	5,316	172	3,746	1,742
	5,811	172	3,746	2,237
District Office				
Children's Relief Fund	2	0	2	0
Dalton Holland Scholarship	22,212	1	1,000	21,213
Golda May Hickey Scholarship	6,660	0	400	6,260
Sam High Scholarship	505	501	500	506
Gary Coslett Scholarship	5,154	0	400	4,754
Jim Morris Memorial	1,252	0	0	1,252
Shepard Scholarship	8,689	0	0	8,689
JR & Gertrude Smith Scholarship	15,202	1	1,000	14,203
Sweet Watkins Scholarship	14,397	1	1,000	13,398
Harvey Romans Scholarship	4,645	1	2,000	2,646
Laura Clark Scholarship	710	539	500	749
	79,428	1,044	6,802	73,670
Total Agency Funds	$ 154,340	$ 149,227	$ 121,154	$ 182,413

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, 2021

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							
Gate Receipts							
Athletics	$ 9,181	$ 0	$ 16,578	$ 18,768	$ 6,991	$ 0	$ 6,991
Chaparral Singers	8,072	0	5,196	4,862	8,406	0	8,406
Roadrunner Classic	1,655	0	4,450	4,552	1,553	0	1,553
Working Cash Box	1,981	0	1,900	1,900	1,981	0	1,981
Trophy Case	100	0	12	0	112	0	112
Family Career/Community	5,322	0	1,597	992	5,927	0	5,927
Gifts for Help	17	0	0	0	17	0	17
HP Co Found Grant	182	0	0	0	182	0	182
Coffee Shop	1,437	0	0	0	1,437	0	1,437
	27,947	0	29,733	31,074	26,606	0	26,606
Harper Elementary School							
School Fund	4,379	0	1,122	1,320	4,181	0	4,181
Library	1,613	0	152	492	1,273	0	1,273
Yearbook Fund	1,115	0	890	984	1,021	0	1,021
Student Council	1,815	0	1,203	1,030	1,988	0	1,988
Graduation	200	0	0	20	180	0	180
	9,122	0	3,367	3,846	8,643	0	8,643
Anthony Elementary School							
Athletics	145	0	0	0	145	0	145
2nd Grade	232	0	0	0	232	0	232
4th Grade	352	0	0	0	352	0	352
SADD	733	0	0	0	733	0	733
Library	147	0	0	0	147	0	147
Yearbooks	2,627	0	0	0	2,627	0	2,627
School Fund	4,187	0	0	0	4,187	0	4,187
HCCF Grant #23	0	0	0	0	0	0	0
4DX Team Meals	224	0	0	0	224	0	224
Student of the Week	200	0	0	0	200	0	200
	8,847	0	0	0	8,847	0	8,847
Total District Activity Funds	$ 45,916	$ 0	$ 33,100	$ 34,920	$ 44,096	$ 0	$ 44,096

FEDERAL AWARD INFORMATION

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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*

INDEPENDENT AUDITORS' REPORT

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, 2021**, 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 February 24, 2022. 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.

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 a 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 a 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 may exist that have not been identified.

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 results 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
February 24, 2022

BFR

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

INDEPENDENT AUDITORS' REPORT

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

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Chaparral Schools Unified School District No. 361, Anthony, Kansas,** with the types of compliance requirements described 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, 2021**. **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. 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*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance.

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Board of Education
Chaparral Schools Unified School District No. 361

Opinion on Each Major Federal Program
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, 2021**.

Report on Internal Control Over Compliance
Management of **Chaparral Schools Unified School District No. 361, Anthony, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** 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 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

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 results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BFR CPA, LLC
BFR CPA, LLC
February 24, 2022

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
Department of Education						
School Safety National Activities	84.184	$ 626,834	$ (97,249)	$ 547,382	$ 644,680	$ (194,547)
Rural Education	84.358	7,765	0	7,765	7,765	0
		634,599	(97,249)	555,147	652,445	(194,547)
(Passes Through Kansas Department of Education)						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	1,717				
National School Lunch Program	10.555	58,917				
Summer Food Service Program for Children	10.559	339,927				
		400,561	0	400,561	371,640	28,921
Department of Education						
Title I Grants to Local Educational Agencies	84.010	209,033	0	209,033	208,903	130
Career and Technical Education - Basic Grants to States	84.048	10,000	0	10,000	10,000	0
Twenty-First Century Community Learning Centers	84.287	126,003	18,298	106,104	126,003	(1,601)
Supporting Effective Instruction State Grants	84.367	35,169	0	35,169	35,169	0
Student Support and Academic Enrichment Program	84.424	18,573	0	18,573	18,573	0
COVID-19 Education Stabilization Fund	84.425D	2,430,987	(20,814)	172,362	264,177	(112,629)
		2,829,765	(2,516)	551,241	662,825	(114,100)
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families State Programs	93.558	32,589	0	13,619	32,589	(18,970)
(Passes Through ESSDACK)						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	3,104	0	3,104	3,104	0
English Language Acquisition State Grants	84.365	6,625	0	6,625	6,625	0
		9,729	0	9,729	9,729	0
Passes Through Harper County						
Department of the Treasury						
COVID-19 Coronavirus Relief Fund	21.019	178,633	0	178,633	178,633	0
Total Federal Awards		$ 4,085,876	$ (99,765)	$ 1,708,930	$ 1,907,861	$ (298,696)

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, 2021

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, 2021

SUMMARY OF AUDIT RESULTS

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

2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas,** were disclosed during the audit.

4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditors' report on compliance for the major federal award programs for **Chaparral Schools Unified School District No. 361, Anthony, Kansas,** expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **Chaparral Schools Unified School District No. 361, Anthony, Kansas**.

7. The programs tested as major programs were:

COVID-19 Coronavirus Relief Fund	21.019
School Safety National Activities	84.184

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, 2021

There are no prior audit findings.