CHASE-RAYMOND UNIFIED SCHOOL DISTRICT
NO. 401 CHASE, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2022

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Chase-Raymond Unified School District No. 401 Chase, Kansas
Chase, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Chase-Raymond Unified School District No. 401 Chase, Kansas**, as of and for the year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters 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 **Chase-Raymond Unified School District No. 401 Chase, Kansas** as of June 30, 2022, 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 **Chase-Raymond Unified School District No. 401 Chase, Kansas** as of June 30, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the **Chase-Raymond Unified School District No. 401 Chase, 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.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the **Chase-Raymond Unified School District No. 401 Chase, 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 this 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 the District's 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 auditor's 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 GAAS 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 GAAS, 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 District's 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 District's 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, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 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*. 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 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 **Chase-Raymond Unified School District No. 401 Chase, Kansas** as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 13, 2021, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Great Bend, Kansas

September 12, 2022

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Funds							
General Fund	$ -	-	1,783,316	1,783,316	**-**	-	**-**
Supplemental General Fund	-	-	687,913	601,157	**86,756**	-	**86,756**
Special Purpose Funds							
Capital Outlay Fund	635,295	-	237,246	296,988	**575,553**	-	**575,553**
Special Education Fund	203,068	-	316,394	324,030	**195,432**	-	**195,432**
Food Service Fund	23,942	-	167,311	152,000	**39,253**	-	**39,253**
Driver Training Fund	5,212	-	2,262	1,042	**6,432**	-	**6,432**
Professional Development Fund	18,435	-	-	1,839	**16,596**	-	**16,596**
Gifts and Grants Fund	5	-	-	-	**5**	-	**5**
Vocational Education Fund	30,565	-	10,000	34,680	**5,885**	-	**5,885**
Title I Grant Fund	-	-	58,207	58,207	**-**	-	**-**
ESOL Fund	5,999	-	2,791	2,094	**6,696**	-	**6,696**
Title IIA Teacher Quality Fund	-	-	7,135	7,135	**-**	-	**-**
Title IVA Student Support and Academic Enrichment Fund	-	-	12,797	12,797	**-**	-	**-**
COVID Funds Fund	1,694	-	98,409	145,710	**(45,607)**	112,537	**66,930**
At Risk (K-12) Fund	50,609	-	247,645	210,866	**87,388**	-	**87,388**
At Risk (4-Year Old) Fund	2,735	-	46,000	45,525	**3,210**	-	**3,210**
KPERS Retirement Contributions Fund	-	-	164,901	164,901	**-**	-	**-**
Contingency Reserve Fund	156,445	-	-	-	**156,445**	-	**156,445**
District Activity Funds	13,997	-	39,124	34,942	**18,179**	-	**18,179**
Total Reporting Entity (Excluding Agency Funds)	$ 1,148,001	-	3,881,451	3,877,229	**1,152,223**	112,537	**1,264,760**

Composition of Cash	Checking Accounts	**$ 1,159,147**
	Certificates of Deposit	**185,693**
	Total Cash	**1,344,840**
	Agency Funds per Schedule 3	**(80,080)**
	Total Reporting Entity (Excluding Agency Funds)	**$ 1,264,760**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Chase-Raymond Unified School District No. 401 Chase, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2022.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Basis of Accounting

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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursements
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 KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

If the District 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 District did hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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 project funds, trust funds, and the following special purpose funds: Gifts and Grants Fund, Title I Grant Fund, Title IIA Teacher Quality Fund, Contingency Reserve Fund, Title IVA Student Support and Academic Enrichment Fund, COVID Funds Fund, and District Activity Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Chase-Raymond Unified School District No. 401 Chase, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 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%. The District does not use "peak periods". All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $1,344,840 and the bank balance was $1,516,125. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,266,125 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2022.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Chase-Raymond Unified School District No. 401 Chase, Kansas received $62,006 subsequent to June 30, 2022 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Chase-Raymond Unified School District No. 401 Chase, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2022 were as follows:

From	To	Regulatory Authority		Amount
General Fund	At Risk (4-Year Old) Fund	K.S.A. 72-5167	$	25,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167		197,181
General Fund	Special Education Fund	K.S.A. 72-5167		186,739
General Fund	Vocational Education Fund	K.S.A. 72-5167		10,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167		44,128
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143		34,100
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		50,464
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		120,377
Supplemental General Fund	ESOL Fund	K.S.A. 72-5143		2,791
Supplemental General Fund	At Risk (4-Year Old) Fund	K.S.A. 72-5143		21,000

NOTE 6 – LITIGATION

Chase-Raymond Unified School District No. 401 Chase, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

NOTE 8 – GRANTS AND SHARED REVENUES

Chase-Raymond Unified School District No. 401 Chase, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description

Chase-Raymond Unified School District No. 401 Chase, Kansas 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 Annual Comprehensive Financial Report

which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33%, respectively, for the fiscal year ended June 30, 2022.

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

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 $164,901 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $1,518,365. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Chase-Raymond Unified School District No. 401 Chase, Kansas** 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 this 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.

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, 2022.

NOTE 11 – COMPENSATED ABSENCES

Vacation

The Superintendent is allowed 20 days of vacation per year. Other full-time employees shall be granted one week of vacation after one full year of employment and two weeks of vacation after their second full year of employment. After 10 years of service, 3 weeks of vacation will be provided. Monthly and part-time employees are not eligible for vacation. Vacation is not allowed to accumulate.

Sick Leave

Certified Employees - All employees are allowed 8 days per year, accumulative to 60 days. According to the negotiated agreement, when an employee reaches 60 or more days (could be from 60 to 70 days), the days not used for sick leave during that year above 60 days will be bought back at the end of the school year at a rate of $50 a day, not to exceed $500 per person.

Noncertified Employees - Full-time employees are allowed 10 days per year, accumulative to 60 days. Monthly and part-time employees are allowed 7 days per year, accumulative to 56 days. Unused sick leave has a $25 per day buy back rate.

At the time of an employee's resignation or termination (not including retirement), unused sick leave will be deposited into the sick leave bank. If retiring after 25 years with resignation turned in 60 days before retirement, the District will buy back sicks days at $50.00 per day.

Sick Leave Bank

The sick leave bank is voluntary and open to all employees who receive sick leave from the District. Employees have until September 5th of each school year to deposit sick leave to the bank. An employee may deposit up to 10 days each year, to an accumulated maximum deposit of 20 days of sick leave for each employee. The number of days that an employee may borrow from the sick leave bank is limited to two times the number of sick leave days the employee has contributed to the sick leave bank. Sick leave days which are borrowed from the bank in excess of the days the employee has contributed will be paid back by the employee at the rate of three days per year. Employees may choose to donate sick leave to

other employees. Each employee is limited to donating up to two days of sick leave per specific employee per year.

Personal Leave
Certified Employees - Each employee is allowed four days of non-accumulative personal leave each contract year. The first two days of unused personal leave may be bought back at the rate of $75 per day of unused personal leave. The last two days of unused personal leave will be converted to sick leave.

Non-Certified Employees - Full-time employees are allowed two days of non-accumulative personal leave. Monthly and part-time employees shall be allowed one day of personal leave. Employees will be paid $50 for each day of unused personal leave at year end.

NOTE 12 – LONG-TERM DEBT

Lease Obligations
The District has entered into lease agreements for equipment. The leases contain a fiscal funding clause.

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Leases									
HVAC Mechanical Upgrade Phase 3	2.47%	08/30/21	$ 514,300	05/31/26	$ -	514,300	72,394	**441,906**	9,416
40 Ton Chiller and 4 Hot Water Boilers	3.01%	01/18/19	555,000	10/18/23	241,120	-	113,132	**127,988**	6,063
Total Finance Leases					$ **241,120**	**514,300**	**185,526**	**569,894**	**15,479**

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

	YEAR				
	2023	2024	2025	2026	**Total**
Principal					
Finance Leases	$ 215,589	112,755	104,003	137,547	**569,894**
					-
Interest					
Finance Leases	12,685	7,746	5,076	2,409	**27,916**
Total Principal and Interest	$ **228,274**	**120,501**	**109,079**	**139,956**	**597,810**

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022

Funds	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)
Governmental Type Funds						
General Funds						
General Fund	$ 1,932,284	(164,710)	15,742	1,783,316	**1,783,316**	-
Supplemental General Fund	599,079	(51,159)	53,237	601,157	**601,157**	-
Special Purpose Funds						
Capital Outlay Fund	715,000	-	-	715,000	**296,988**	(418,012)
Special Education Fund	380,025	-	-	380,025	**324,030**	(55,995)
Food Service Fund	152,000	-	-	152,000	**152,000**	-
Driver Training Fund	4,700	-	-	4,700	**1,042**	(3,658)
Professional Development Fund	16,500	-	-	16,500	**1,839**	(14,661)
Vocational Education Fund	48,000	-	-	48,000	**34,680**	(13,320)
ESOL Fund	20,000	-	-	20,000	**2,094**	(17,906)
At Risk (K-12) Fund	400,000	-	-	400,000	**210,866**	(189,134)
At Risk (4-Year Old) Fund	45,525	-	-	45,525	**45,525**	-
Gifts and Grants Fund	-	-	-	-	**-**	-
KPERS Retirement Contributions Fund	185,439	-	-	185,439	**164,901**	(20,538)

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Mineral Severance Tax	$ 30	**45**	-	45
State Equalization Aid	1,576,271	**1,580,790**	1,712,284	(131,494)
State Special Education Aid	180,245	**186,739**	220,000	(33,261)
State Aid - Other	1,481	**-**	-	-
Reimbursed Expenses	14,172	**15,742**	-	15,742
Total Receipts	1,772,199	**1,783,316**	1,932,284	(148,968)
Expenditures				
Instruction	654,855	**706,501**	676,934	29,567
Student Support Services	35,249	**35,649**	38,050	(2,401)
Instructional Support Services	24,566	**24,341**	27,500	(3,159)
General Administration	132,285	**153,535**	165,000	(11,465)
School Administration	216,316	**185,477**	217,000	(31,523)
Central Services	4,195	**-**	4,800	(4,800)
Operations and Maintenance	152,649	**158,604**	159,000	(396)
Student Transportation Services	43,927	**56,161**	49,700	6,461
Transfers Out	508,157	**463,048**	594,300	(131,252)
Adjustment to Comply With Legal Max	-	**-**	(164,710)	164,710
Legal General Fund Budget	1,772,199	**1,783,316**	1,767,574	15,742
(a) Adjustment for Qualifying Budget Credits	-	**-**	15,742	(15,742)
Total Expenditures	1,772,199	**1,783,316**	1,783,316	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 15,742

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues	$ 499,611	**634,676**	698,784	(64,108)
Intergovernmental Revenues				
Federal Aid	21,193	**-**	-	-
Reimbursed Expenses	25,191	**53,237**	-	53,237
Transfers In	11,806	**-**	-	-
Total Receipts	557,801	**687,913**	698,784	(10,871)
Expenditures				
Instruction	209,831	**172,091**	215,000	(42,909)
Student Support Services	69	**598**	500	98
Instructional Support Services	562	**2,101**	2,000	101
General Administration	3,573	**13,332**	15,000	(1,668)
School Administration	377	**1,112**	500	612
Purchased Services	42,991	**50,773**	46,500	4,273
Operations and Maintenance	147,310	**132,418**	165,000	(32,582)
Transfers Out	170,658	**228,732**	154,579	74,153
Adjustment to Comply With Legal Max	-	**-**	(51,159)	51,159
Legal Supplemental General Fund Budget	575,371	**601,157**	547,920	53,237
(a) Adjustment for Qualifying Budget Credits	-	**-**	53,237	(53,237)
Total Expenditures	575,371	**601,157**	601,157	-
Receipts Over (Under) Expenditures	(17,570)	**86,756**		
Unencumbered Cash - Beginning	17,570	**-**		
Unencumbered Cash - Ending	$ -	**86,756**		

(a) Adjustment for Qualifying Budget Credits

Reimbursed Expenses Over Amount Budgeted	$ 53,237

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues	$ 149,862	**188,292**	176,622	11,670
Interest Income	5,730	**4,826**	5,730	(904)
Transfers In	-	**44,128**	-	44,128
Total Receipts	155,592	**237,246**	182,352	54,894
Expenditures				
Instruction	-	**-**	30,000	(30,000)
Support Services	-	**-**	50,000	(50,000)
Operations and Maintenance	162,132	**291,646**	560,000	(268,354)
Facility Acquisition and Construction	-	**5,342**	75,000	(69,658)
Total Expenditures	162,132	**296,988**	715,000	(418,012)
Receipts Over (Under) Expenditures	(6,540)	**(59,742)**		
Unencumbered Cash - Beginning	641,835	**635,295**		
Unencumbered Cash - Ending	$ 635,295	**575,553**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid - ESSER	$ 3,041	**9,278**	-	9,278
Reimbursements	2,750	**-**	-	-
Transfers In	270,661	**307,116**	285,979	21,137
Total Receipts	276,452	**316,394**	285,979	30,415
Expenditures				
Instruction	307,649	**311,374**	365,000	(53,626)
Student Transportation Services	6,940	**12,656**	15,025	(2,369)
Total Expenditures	314,589	**324,030**	380,025	(55,995)
Receipts Over (Under) Expenditures	(38,137)	**(7,636)**		
Unencumbered Cash - Beginning	241,205	**203,068**		
Unencumbered Cash - Ending	$ 203,068	**195,432**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 934	**886**	800	86
Federal Aid	98,515	**130,593**	118,800	11,793
Lunch Receipts				
Students	1,135	**379**	-	379
Adults	1,133	**1,303**	8,507	(7,204)
Breakfast Receipts - Students	211	**50**	-	50
Transfers In	30,000	**34,100**	20,000	14,100
Total Receipts	131,928	**167,311**	148,107	19,204
Expenditures				
Food Service Operations	134,114	**152,000**	152,000	-
Receipts Over (Under) Expenditures	(2,186)	**15,311**		
Unencumbered Cash - Beginning	26,128	**23,942**		
Unencumbered Cash - Ending	$ 23,942	**39,253**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,020	**1,362**	1,440	(78)
Fees	1,300	**900**	1,200	(300)
Total Receipts	2,320	**2,262**	2,640	(378)
Expenditures				
Instruction	3,253	**877**	4,600	(3,723)
Operations and Maintenance	64	**165**	100	65
Total Expenditures	3,317	**1,042**	4,700	(3,658)
Receipts Over (Under) Expenditures	(997)	**1,220**		
Unencumbered Cash - Beginning	6,209	**5,212**		
Unencumbered Cash - Ending	$ 5,212	**6,432**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,227	**-**	-	-
Transfers In	5,000	**-**	-	-
Total Receipts	7,227	**-**	-	-
Expenditures				
Instructional Support Services	7,779	**1,839**	16,500	(14,661)
Receipts Over (Under) Expenditures	(552)	**(1,839)**		
Unencumbered Cash - Beginning	18,987	**18,435**		
Unencumbered Cash - Ending	$ 18,435	**16,596**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	5	**5**		
Unencumbered Cash - Ending	$ 5	**5**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 40,000	**10,000**	30,000	(20,000)
Expenditures				
Instruction	30,751	**34,680**	48,000	(13,320)
Receipts Over (Under) Expenditures	9,249	**(24,680)**		
Unencumbered Cash - Beginning	21,316	**30,565**		
Unencumbered Cash - Ending	$ 30,565	**5,885**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Title I Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	58,955	**58,207**
Expenditures			
Instruction		58,955	**58,207**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
ESOL Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 4,000	**2,791**	14,900	(12,109)
Expenditures				
Instruction	4,275	**2,094**	20,000	(17,906)
Receipts Over (Under) Expenditures	(275)	**697**		
Unencumbered Cash - Beginning	6,274	**5,999**		
Unencumbered Cash - Ending	$ 5,999	**6,696**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Title IIA Teacher Quality Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	8,944	**7,135**
Expenditures			
Instruction		8,944	**7,135**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Title IVA Student Support and Academic Enrichment Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	12,099	**12,797**
Expenditures			
Student Support Services		12,099	**12,797**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		**-**	**-**
Unencumbered Cash - Ending	$	-	**-**

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
COVID Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 78,349	**98,409**
Expenditures		
Student Support Services	41,262	**145,710**
Operations and Maintenance	10,388	**-**
Total Expenditures	51,650	**145,710**
Receipts Over (Under) Expenditures	26,699	**(47,301)**
Unencumbered Cash - Beginning	(25,005)	**1,694**
Unencumbered Cash - Ending	$ 1,694	**(45,607)**

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 289,154	**247,645**	353,000	(105,355)
Expenditures				
Instruction	269,453	**210,866**	400,000	(189,134)
Receipts Over (Under) Expenditures	19,701	**36,779**		
Unencumbered Cash - Beginning	30,908	**50,609**		
Unencumbered Cash - Ending	$ 50,609	**87,388**		

Schedule 2-16

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
At Risk (4-Year Old) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 40,000	**46,000**	45,000	1,000
Expenditures				
Instruction	40,122	**45,525**	45,525	-
Receipts Over (Under) Expenditures	(122)	**475**		
Unencumbered Cash - Beginning	2,857	**2,735**		
Unencumbered Cash - Ending	$ 2,735	**3,210**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
KPERS Retirement Contributions Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 153,255	**164,901**	185,439	(20,538)
Expenditures				
Instruction	76,629	**82,451**	88,459	(6,008)
Student Support Services	9,195	**9,894**	10,555	(661)
Instructional Support Services	9,195	**9,894**	10,555	(661)
General Administration	12,260	**13,192**	18,000	(4,808)
School Administration	16,858	**18,139**	21,401	(3,262)
Operations and Maintenance	12,260	**13,192**	15,000	(1,808)
Student Transportation Services	4,598	**4,947**	6,469	(1,522)
Food Service	12,260	**13,192**	15,000	(1,808)
Total Expenditures	153,255	**164,901**	185,439	(20,538)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Transfers Out		11,806	**-**
Receipts Over (Under) Expenditures		(11,806)	**-**
Unencumbered Cash - Beginning		168,251	**156,445**
Unencumbered Cash - Ending	$	156,445	**156,445**

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Chase High/Raymond Junior High School				
C - Club	$ 2,650	239	92	**2,797**
Cheerleaders	25	3,184	2,786	**423**
Dance Team	178	-	-	**178**
Music Club	-	120	120	**-**
Shop	-	1,820	1,820	**-**
Year Book	-	125	125	**-**
Student Council	427	3,089	2,714	**802**
Lifetouch	-	44	44	**-**
Life Skills	43	100	-	**143**
Technology	272	120	-	**392**
CHS Scholar's Bowl	146	95	29	**212**
Skills USA	1,258	-	1,075	**183**
PBL Group	3,045	-	-	**3,045**
FFA	-	11,254	4,062	**7,192**
Heat Press	-	2,526	1,955	**571**
Student Enrichment	-	3,049	965	**2,084**
Wildlife Management	766	-	-	**766**
Class of 2021	869	-	869	**-**
Class of 2022	398	82	238	**242**
Class of 2023	337	4,352	3,101	**1,588**
Class of 2024	466	1,096	28	**1,534**
Class of 2025	817	579	28	**1,368**
Class of 2026	317	2,127	1,430	**1,014**
Class of 2027	-	434	54	**380**
Class of 2028	-	525	135	**390**
Total	12,014	34,960	21,670	**25,304**
Scholarship Funds	40,902	71	5,500	**35,473**
Payroll Clearing Fund	40,564	317,608	338,869	**19,303**
Total Agency Funds	$ 93,480	352,639	366,039	**80,080**

CHASE-RAYMOND UNIFIED SCHOOL DISTRICT NO. 401 CHASE, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts							
High School							
Athletics	$ 3,606	-	19,031	19,133	**3,504**	-	**3,504**
School Projects							
High School							
Faculty	3,566	-	65	120	**3,511**	-	**3,511**
K & R Concessions	-	-	11,541	11,541	**-**	-	**-**
USD # 401 Employee Senior Scholarship	1,221	-	6,050	1,675	**5,596**	-	**5,596**
Total High School Projects	4,787	-	17,656	13,336	**9,107**	-	**9,107**
Grade School							
Miscellaneous	-	-	1,010	1,010	**-**	-	**-**
5th Grade	-	-	221	-	**221**	-	**221**
Pop Machine	10	-	16	-	**26**	-	**26**
Bulldog/Kat T-shirts	207	-	-	-	**207**	-	**207**
Pencil Machine	348	-	81	158	**271**	-	**271**
General Mills Box Tops	1,082	-	94	558	**618**	-	**618**
Help G.S. Student Account	3,427	-	815	696	**3,546**	-	**3,546**
Dare	52	-	-	-	**52**	-	**52**
Nurses' Help Fund	478	-	200	51	**627**	-	**627**
Total Grade School	5,604	-	2,437	2,473	**5,568**	-	**5,568**
Total School Projects	10,391	-	20,093	15,809	**14,675**	-	**14,675**
Total District Activity Funds	$ 13,997	-	39,124	34,942	**18,179**	-	**18,179**