CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
ANTHONY, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
TABLE OF CONTENTS
JUNE 30, 2023

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 12
Regulatory-Required Supplementary Information	
Summary of Expenditures - Actual and Budget	13
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	14
Supplemental General Fund	15
Preschool-Aged At-Risk Fund	16
At Risk (K-12) Fund	17
Bilingual Education Fund	18
Virtual Education Fund	19
Capital Outlay Fund	20
Driver Training Fund	21
Food Service Fund	22
Professional Development Fund	23
Special Education Fund	24
Career and Postsecondary Education Fund	25
KPERS Contribution Fund	26
Bond & Interest Fund	27
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	28
Gifts and Grants Fund	29
Contingency Reserve Fund	30
Textbook & Student Material Revolving Fund	31
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	32 – 33
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	34
Federal Award Information	
Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of The Financial Statement Performed In Accordance With *Government Auditing Standards*	35 – 36
Independent Auditors' Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance	37 – 39
Schedule of Expenditures of Federal Awards	40
Notes to Schedule of Expenditures of Federal Awards	41
Schedule of Findings and Questioned Costs	42
Schedule of Prior Year Findings and Questioned Costs	43

BFR

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, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Chaparral Schools Unified School District No. 361, Anthony, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Chaparral Schools Unified School District No. 361

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended June 30, 2022, and have issued our report thereon dated March 31, 2023, which contained an unmodified opinion on the basic financial statement.

The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, 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 May 3, 2024, on our consideration of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
May 3, 2024

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 7,758,957	$ 7,758,957	$ 0	$ 4,166	$ 4,166
Special Purpose Funds							
Supplemental General	0	0	2,661,665	2,575,327	86,338	6,384	92,722
Preschool-Aged At-Risk	0	0	67,810	27,810	40,000	0	40,000
At Risk (K-12)	228,494	0	1,556,394	1,363,460	421,428	547	421,975
Bilingual Education	75,000	0	48,925	123,806	119	404	523
Virtual Education	0	0	59,322	59,322	0	0	0
Capital Outlay	860,607	0	635,241	618,052	877,796	140,345	1,018,141
Driver Training	36,021	0	7,427	8,148	35,300	0	35,300
Food Service	214,467	0	535,034	458,283	291,218	0	291,218
Professional Development	0	0	22,730	22,730	0	0	0
Special Education	362,214	0	1,552,548	1,706,036	208,726	0	208,726
Career and Postsecondary Education	175,000	0	275,174	350,174	100,000	0	100,000
KPERS Contribution	0	0	873,946	873,946	0	0	0
Federal Funds	(217,894)	0	1,592,699	1,605,994	(231,189)	13,698	(217,491)
Gifts and Grants	8,175	0	84,765	86,351	6,589	0	6,589
Contingency Reserve	226,403	0	0	0	226,403	0	226,403
Textbook & Student Material Revolving	101,929	0	83,644	63,349	122,224	0	122,224
District Activity Funds	46,488	0	57,366	64,771	39,083	0	39,083
Bond & Interest	562,871	0	487,413	473,475	576,809	0	576,809
	$ 2,679,775	$ 0	$ 18,361,060	$ 18,239,991	$ 2,800,844	$ 165,544	$ 2,966,388

Composition of Cash:	
Checking and Money Market Accounts	$ 3,002,996
Certificates of Deposit	153,531
	3,156,527
Agency Funds	(190,139)
	$ 2,966,388

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, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Chaparral Schools Unified School District No. 361 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Anthony and Harper, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

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

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

General Fund

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $873,946 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $8,718,687. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Reimbursed Expenditures:

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

Note 4 - Compensated Absences:

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

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

Note 5 - 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	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 67,810	$ 1,218,769	$ 27,807	$ 59,322	$ 130,000	$ 19,858	$ 1,526,800	$ 222,952	$ 3,273,318
Supplemental General Fund	0	337,625	21,118	0	0	2,527	1,078	49,299	411,647
	$ 67,810	$ 1,556,394	$ 48,925	$ 59,322	$ 130,000	$ 22,385	$ 1,527,878	$ 272,251	$ 3,684,965

Note 6 - Post Employment Benefits:

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

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

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

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid $43,101 for postemployment benefits for eight former employees.

Note 7 - Other Post Employment Benefits

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

Note 8 - 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 9 - 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, 2023.

At June 30, 2023, the District's carrying amount of deposits was $3,156,527 and the bank balance was $3,623,887. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $749,522 was covered by federal depository insurance and $2,286,759 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $587,606 which is a violation of K.S.A. 9-1402.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through May 3, 2024, the date which the financial statement was available to be issued.

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, 2023, were as follows:

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

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	$3,470,000	$ 0	$ 375,000	$3,095,000	$ 98,475
Lease Purchase Agreement Building Improvements	2,644,962	0	192,307	2,452,655	92,953
	$6,114,962	$ 0	$ 567,307	$5,547,655	$ 191,428

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
2024	$ 395,000	$ 194,928	$ 589,928	$ 86,925	$ 90,332	$ 177,257	$ 767,185
2025	410,000	202,306	612,306	74,850	82,954	157,804	770,110
2026	425,000	209,964	634,964	62,325	75,296	137,621	772,585
2027	440,000	217,911	657,911	49,350	67,349	116,699	774,610
2028	455,000	226,159	681,159	35,925	59,101	95,026	776,185
2029 - 2033	970,000	1,261,382	2,231,382	29,400	164,918	194,318	2,425,700
2034	0	140,005	140,005	0	2,625	2,625	142,630
	$ 3,095,000	$ 2,452,655	$ 5,547,655	$ 338,775	$ 542,575	$ 881,350	$ 6,429,005

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, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 8,084,658	$ (347,630)	$ 21,929	$ 7,758,957	$ 7,758,957	$ 0
Special Purpose Funds						
Supplemental General	2,579,529	(4,202)	0	2,575,327	2,575,327	0
Preschool-Aged At-Risk	150,000	0	0	150,000	27,810	(122,190)
At Risk (K-12)	1,363,460	0	0	1,363,460	1,363,460	0
Bilingual Education	156,026	0	0	156,026	123,806	(32,220)
Virtual Education	63,887	0	0	63,887	59,322	(4,565)
Capital Outlay	800,658	0	0	800,658	618,052	(182,606)
Driver Training	16,514	0	0	16,514	8,148	(8,366)
Food Service	528,881	0	0	528,881	458,283	(70,598)
Professional Development	22,730	0	0	22,730	22,730	0
Special Education	1,970,764	0	0	1,970,764	1,706,036	(264,728)
Career and Postsecondary Education	394,335	0	0	394,335	350,174	(44,161)
KPERS Contribution	966,172	0	0	966,172	873,946	(92,226)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,605,994	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	86,351	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	63,349	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	64,771	XXXXXXXXXX
Bond & Interest	473,475	0	0	473,475	473,475	0
	$ 17,571,089	$ (351,832)	$ 21,929	$ 17,241,186	$ 18,239,991	$ (821,660)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 13,723	$ 22,129	$ 0	$ 22,129
State Sources	7,364,793	7,736,828	8,084,658	(347,830)
	7,378,516	7,758,957	$ 8,084,658	$ (325,701)
Expenditures				
Instruction	3,141,083	2,281,455	$ 3,330,406	$ (1,048,951)
Student Support Services	500	0	1,000	(1,000)
General Administration	392,403	418,037	398,317	19,720
School Administration	713,223	746,952	843,346	(96,394)
Operations & Maintenance	455,719	450,721	445,000	5,721
Student Transportation Services	505,199	588,474	506,966	81,508
Transfers	2,170,389	3,273,318	2,559,623	713,695
Adjustment to Comply with Legal Max	0	0	(347,630)	347,630
Adjustment for Qualifying Budget Credits	0	0	21,929	(21,929)
	7,378,516	7,758,957	$ 7,758,957	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,295,236	$ 1,667,751	$ 1,590,660	$ 77,091
County Sources	111,480	115,470	108,992	6,478
State Sources	738,607	878,444	879,877	(1,433)
Transfers	23,597	0	0	0
	2,168,920	2,661,665	$ 2,579,529	$ 82,136
Expenditures				
Instruction	126,126	747,236	$ 114,578	$ 632,658
Student Support Services	191,974	184,824	183,216	1,608
Instructional Support Staff	94,239	97,529	120,035	(22,506)
Central Services	220,064	273,078	254,289	18,789
Operations & Maintenance	693,786	861,013	848,715	12,298
Transfers	955,575	411,647	1,058,696	(647,049)
Adjustment to Comply with Legal Max	0	0	(4,202)	4,202
	2,281,764	2,575,327	$ 2,575,327	$ 0
Receipts Over (Under) Expenditures	(112,844)	86,338		
Unencumbered Cash, Beginning	112,844	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 86,338		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 54,119	$ 67,810	$ 183,194	$ (115,384)
	54,119	67,810	$ 183,194	$ (115,384)
Expenditures				
Instruction	54,119	27,810	$ 16,133	$ 11,677
Student Support Services	0	0	108,522	(108,522)
Instructional Support Staff	0	0	25,345	(25,345)
	54,119	27,810	$ 150,000	$ (122,190)
Receipts Over (Under) Expenditures	0	40,000		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 40,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,055,384	$ 1,556,394	$ 1,353,754	$ 202,640
	1,055,384	1,556,394	$ 1,353,754	$ 202,640
Expenditures				
Instruction	730,669	1,154,970	$ 1,092,841	$ 62,129
Student Support Services	247,822	208,490	270,619	(62,129)
	978,491	1,363,460	$ 1,363,460	$ 0
Receipts Over (Under) Expenditures	76,893	192,934		
Unencumbered Cash, Beginning	151,601	228,494		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 228,494	$ 421,428		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bilingual Education Fund	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 199	$ 0	$ 0	$ 0
Transfers	188,739	48,925	81,759	(32,834)
	188,938	48,925	$ 81,759	$ (32,834)
Expenditures				
Instruction	113,938	118,940	$ 149,575	$ (30,635)
Student Transportation Services	0	4,866	6,451	(1,585)
	113,938	123,806	$ 156,026	$ (32,220)
Receipts Over (Under) Expenditures	75,000	(74,881)		
Unencumbered Cash, Beginning	0	75,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,000	$ 119		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Virtual Education Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 75,000	$ 59,322	$ 65,000	$ (5,678)
	75,000	59,322	$ 65,000	$ (5,678)
Expenditures				
Instruction	75,000	59,322	$ 63,887	$ (4,565)
	75,000	59,322	$ 63,887	$ (4,565)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 558,616	$ 406,576	$ 324,513	$ 82,063
County Sources	39,478	24,832	31,424	(6,592)
State Sources	67,904	73,833	74,013	(180)
Transfers	0	130,000	0	130,000
	665,998	635,241	$ 429,950	$ 205,291
Expenditures				
Instruction	59,518	38,253	$ 55,658	$ (17,405)
Central Services	31,211	37,349	30,000	7,349
Operations & Maintenance	810,271	334,536	715,000	(380,464)
Transportation	0	207,914	0	207,914
	901,000	618,052	$ 800,658	$ (182,606)
Receipts Over (Under) Expenditures	(235,002)	17,189		
Unencumbered Cash, Beginning	1,095,609	860,607		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 860,607	$ 877,796		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,636	$ 2,247	$ 0	$ 2,247
State Sources	4,392	5,180	2,700	2,480
	9,028	7,427	$ 2,700	$ 4,727
Expenditures				
Instruction	2,222	7,516	$ 16,514	$ (8,998)
Vehicle Operations, Maintenance Services	826	632	0	632
	3,048	8,148	$ 16,514	$ (8,366)
Receipts Over (Under) Expenditures	5,980	(721)		
Unencumbered Cash, Beginning	30,041	36,021		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 36,021	$ 35,300		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 36,739	$ 95,876	$ 111,844	$ (15,968)
State Sources	3,379	3,905	2,898	1,007
Federal Sources	507,760	435,253	297,208	138,045
	547,878	535,034	$ 411,950	$ 123,084
Expenditures				
Food Service Operation	482,150	458,283	$ 528,881	$ (70,598)
	482,150	458,283	$ 528,881	$ (70,598)
Receipts Over (Under) Expenditures	65,728	76,751		
Unencumbered Cash, Beginning	148,739	214,467		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 214,467	$ 291,218		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 345	$ 3,410	$ (3,065)
Transfers	4,394	22,385	25,000	(2,615)
	4,394	22,730	$ 28,410	$ (5,680)
Expenditures				
Instructional Support Staff	17,598	22,730	$ 22,730	$ 0
	17,598	22,730	$ 22,730	$ 0
Receipts Over (Under) Expenditures	(13,204)	0		
Unencumbered Cash, Beginning	13,204	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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 21,674	$ 24,670	$ 0	$ 24,670
Transfers	1,380,348	1,527,878	1,614,778	(86,900)
	1,402,022	1,552,548	$ 1,614,778	$ (62,230)
Expenditures				
Instruction	1,558,753	1,573,100	$ 1,793,374	$ (220,274)
Instructional Support Staff	12,173	12,536	9,385	3,151
Student Transportation Services	109,801	120,400	168,005	(47,605)
	1,680,727	1,706,036	$ 1,970,764	$ (264,728)
Receipts Over (Under) Expenditures	(278,705)	(153,488)		
Unencumbered Cash, Beginning	640,919	362,214		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 362,214	$ 208,726		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 0	$ 10,971	$ (10,971)
Federal Sources	10,000	2,923	0	2,923
Transfers	338,547	272,251	294,834	(22,583)
	348,547	275,174	$ 305,805	$ (30,631)
Expenditures				
Instruction	335,366	332,797	$ 338,531	$ (5,734)
Instructional Support Staff	10,126	17,377	0	17,377
Student Transportation Services	0	0	55,804	(55,804)
Other Support Services	27,365	0	0	0
	372,857	350,174	$ 394,335	$ (44,161)
Receipts Over (Under) Expenditures	(24,310)	(75,000)		
Unencumbered Cash, Beginning	199,310	175,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 175,000	$ 100,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 862,654	$ 873,946	$ 966,172	$ (92,226)
	862,654	873,946	$ 966,172	$ (92,226)
Expenditures				
Instruction	462,726	468,783	$ 518,253	$ (49,470)
Student Support Services	15,851	16,058	17,753	(1,695)
Instructional Support Staff	17,417	17,645	19,507	(1,862)
General Administration	34,833	35,289	39,013	(3,724)
School Administration	24,253	24,570	27,163	(2,593)
Central Services	34,836	35,292	39,017	(3,725)
Operations & Maintenance	138,704	140,520	155,348	(14,828)
Student Transportation Services	101,890	103,224	114,117	(10,893)
Food Service Operation	32,144	32,565	36,001	(3,436)
	862,654	873,946	$ 966,172	$ (92,226)
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, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 360,807	$ 354,085	$ 344,646	$ 9,439
County Sources	32,482	28,544	26,235	2,309
State Sources	78,372	104,784	99,430	5,354
	471,661	487,413	$ 470,311	$ 17,102
Expenditures				
Debt Service	474,575	473,475	$ 473,475	$ 0
	474,575	473,475	$ 473,475	$ 0
Receipts Over (Under) Expenditures	(2,914)	13,938		
Unencumbered Cash, Beginning	565,785	562,871		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 562,871	$ 576,809		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,638,649	$ 1,592,699
	1,638,649	1,592,699
Expenditures		
Instruction	957,125	1,150,641
Student Support Services	377,334	242,384
Instructional Support Staff	4,900	12,027
General Administration	3,748	4,358
School Administration	5,285	1,500
Central Services	144,910	101,297
Operations & Maintenance	36,983	73,532
Student Transportation Services	17,611	20,255
	1,547,896	1,605,994
Receipts Over (Under) Expenditures	90,753	(13,295)
Unencumbered Cash, Beginning	(308,647)	(217,894)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (217,894)	$ (231,189)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 52,571	$ 17,015
State Sources	30,000	0
Federal Sources	41,220	67,750
	123,791	84,765
Expenditures		
Instruction	15,447	59,958
Student Support Services	92,801	26,393
Central Services	337	0
	108,585	86,351
Receipts Over (Under) Expenditures	15,206	(1,586)
Unencumbered Cash, Beginning	(7,089)	8,175
Prior Year Canceled Encumbrances	58	0
Unencumbered Cash, Ending	$ 8,175	$ 6,589

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 29,433	$ 0
	29,433	0
Expenditures		
Transfers	23,597	0
	23,597	0
Receipts Over (Under) Expenditures	5,836	0
Unencumbered Cash, Beginning	204,298	226,403
Prior Year Canceled Encumbrances	16,269	0
Unencumbered Cash, Ending	$ 226,403	$ 226,403

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 82,565	$ 83,644
	82,565	83,644
Expenditures		
Instruction	43,072	1,010
Support Services	0	62,339
	43,072	63,349
Receipts Over (Under) Expenditures	39,493	20,295
Unencumbered Cash, Beginning	62,436	101,929
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 101,929	$ 122,224

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Chaparral High School				
Boys Basketball	$ 3,898	$ 2,836	$ 2,557	$ 4,177
Volleyball	2,806	7,750	8,923	1,633
Girls Basketball	2,863	4,013	3,857	3,019
Band	251	9,045	7,694	1,602
Baseball	4,442	4,343	1,644	7,141
Wrestling	119	4,873	4,959	33
Football	8,455	19,382	23,138	4,699
FCA	5,074	1,716	1,292	5,498
Faculty Funds	2,788	3,851	2,419	4,220
Faculty Scholarship	1,487	434	594	1,327
FFA	23,270	29,571	15,797	37,044
TSA	3,730	5,499	8,342	887
Juniors	3,016	7,252	10,173	95
Key Club	2,367	11,021	7,042	6,346
Cross Country	5,803	100	4,837	1,066
Track	2,255	1,488	2,552	1,191
NHS	2,324	2,049	3,783	590
NFL	1,819	148	1,088	879
Pep Club	2,997	1,155	1,933	2,219
Cheerleaders	4,886	10,331	13,201	2,016
Renaissance	643	0	643	0
SADD	935	3,119	3,720	334
Seniors	1,453	3,723	699	4,477
Softball	842	4,571	1,290	4,123
Sophomores	1,667	8,744	7,979	2,432
STUCO	2,946	2,273	2,635	2,584
Concessions	2,626	16,274	18,629	271
FBLA	6,833	0	3,449	3,384
Scholars Bowl	578	0	35	543
Tennis	912	397	23	1,286
Fall Football Concessions	2,000	15,739	15,239	2,500
Sales Tax	797	2,811	2,740	868
Dance	107	0	0	107
JH Cheer	1,303	3,697	2,414	2,586
Junior High Stuco	1,041	289	763	567
Jr High Boys BB	538	1,588	825	1,301
Junior High FCA	153	0	0	153
Jr Hi Girls Basketball	560	0	387	173
Green House - Inslee	236	849	416	669
Golf	787	75	262	600
Junior High Track	0	500	0	500
Junior High Wrestling	0	500	0	500
Rambling Roadrunners	0	1,690	0	1,690
Builders Club	374	1,948	1,338	984
Unified Champion School	0	2,025	262	1,763
	111,981	197,669	189,573	120,077

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Anthony Elementary School				
Coffee Fund	215	0	0	215
Stuco K Scholastics	412	0	0	412
Graduation 1st Grade Scholastics	520	0	0	520
K-Kids	2,054	4,108	3,940	2,222
FCA	108	0	0	108
TSA/AES 6th Grade	67	0	0	67
Sales Tax	219	0	0	219
	3,595	4,108	3,940	3,763
Harper Elementary School				
Sales Tax	495	0	0	495
Field Trips	0	2,500	2,500	0
	495	2,500	2,500	495
District Office				
Children's Relief Fund	6,107	1,291	967	6,431
Dalton & Wilmetta Holland Scholarship	18,713	0	2,000	16,713
Golda May Hickey Scholarship	5,860	0	400	5,460
Sam & Sherree High Scholarship	506	1,500	500	1,506
Gary Coslett Scholarship	4,354	0	200	4,154
Jim Morris Scholarship	1,252	0	1,252	0
Shepard Scholarship	8,189	0	500	7,689
J.R. & Gertrude Smith Scholarship	13,203	0	1,000	12,203
Sweet Watkins Scholarship	12,398	0	1,000	11,398
Harvey Romans Scholarship	574	0	573	1
Laura Clark Scholarship	249	500	500	249
	71,405	3,291	8,892	65,804
Total Agency Funds	$ 187,476	$ 207,568	$ 204,905	$ 190,139

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, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Chaparral High School							
Athletics	$ 3,190	$ 0	$ 29,741	$ 30,799	$ 2,132	$ 0	$ 2,132
Chaparral Singers	9,242	0	8,059	11,332	5,969	0	5,969
Roadrunner Classic	1,001	0	13,514	12,985	1,530	0	1,530
Working Cash Box	81	0	0	0	81	0	81
Trophy Case	126	0	16	0	142	0	142
FCCLA	6,382	0	190	951	5,621	0	5,621
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
	21,658	0	51,520	56,067	17,111	0	17,111
Anthony Elementary School							
Athletics	145	0	0	0	145	0	145
2nd Grade	232	0	0	0	232	0	232
4th Grade	180	0	0	75	105	0	105
SADD	733	0	0	0	733	0	733
Library	203	0	95	208	90	0	90
Yearbooks	2,856	0	705	1,121	2,440	0	2,440
School Fund	3,856	0	1,474	1,542	3,788	0	3,788
Counselor Student Needs	80	0	0	0	80	0	80
Sacred Heart Church	750	0	0	0	750	0	750
FDX Team Meals	61	0	0	0	61	0	61
	9,096	0	2,274	2,946	8,424	0	8,424
Harper Elementary School							
School Fund	3,492	0	1,235	3,247	1,480	0	1,480
Library	1,029	0	85	219	895	0	895
Yearbook Fund	847	0	420	1,034	233	0	233
K- Kids	1,991	0	580	1,117	1,454	0	1,454
Student Needs	180	0	0	0	180	0	180
HES Faculty	162	0	0	141	21	0	21
HES Playground Equipment	8,033	0	0	0	8,033	0	8,033
Jim Morris Scholarship	0	0	1,252	0	1,252	0	1,252
	15,734	0	3,572	5,758	13,548	0	13,548
Total District Activity Funds	$ 46,488	$ 0	$ 57,366	$ 64,771	$ 39,083	$ 0	$ 39,083

FEDERAL AWARD INFORMATION

BFR

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2023**, 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 May 3, 2024. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Chaparral Schools Unified School District No. 361

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

BFR CPA, LLC
BFR CPA, LLC
May 3, 2024

BFR

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs for the year ended **June 30, 2023**. **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **Chaparral Schools Unified School District No. 361, Anthony, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2023**.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of **Chaparral Schools Unified School District No. 361, Anthony, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with the compliance requirements referred to above.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Chaparral Schools Unified School District No. 361

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Board of Education
Chaparral Schools Unified School District No. 361

Report on Internal Control Over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
May 3, 2024

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Grant Title	Assistance Listing Number	Program Amount	Expenditures
Department of Education			
School Safely National Activities	84.184	$ 450,912	$ 450,912
Rural Education	84.358	6,207	6,207
		457,119	457,119
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	78,216	78,216
National School Lunch Program	10.555	355,883	355,883
Summer Food Service Program for Children	10.559	24,184	24,184
		458,283	458,283
Department of Education			
Title I Grants to Local Educational Agencies	84.010	201,829	201,829
Career and Technical Education - Basic Grants to States	84.048	2,923	2,923
Twenty-First Century Community Learning Centers	84.287	108,741	108,741
Supporting Effective Instruction State Grants	84.367	34,100	34,100
Student Support and Academic Enrichment Program	84.424	20,252	20,252
COVID-19 Education Stabilization Fund	84.425D	701,075	135,152
COVID-19 Education Stabilization Fund	84.425U	1,574,516	650,463
COVID-19 Education Stabilization Fund	84.425V	60,000	60,000
		2,703,436	1,213,460
(Passes Through ESSDACK)			
Department of Education			
Career and Technical Education - Basic Grants to States	84.048	4,901	4,901
		4,901	4,901
Total Federal Awards		$ 3,623,739	$ 2,133,763

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, 2023

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, 2023

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 Independent Auditors' Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

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

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

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

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

7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
COVID-19 Education Stabilization Fund	84.425D
COVID-19 Education Stabilization Fund	84.425U
COVID-19 Education Stabilization Fund	84.425V

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, 2023

There are no prior audit findings.