CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
ANTHONY, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

BFR

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

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, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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Board of Education
Chaparral Schools Unified School District No. 361

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

Board of Education
Chaparral Schools Unified School District No. 361

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, 2024, and have issued our report thereon dated March 4, 2025, which contained an unmodified opinion on the basic financial statement.

The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 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, 2024, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2026, on our consideration of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
March 6, 2026

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 8,925,840	$ 8,925,840	$ 0	$ 26,383	$ 26,383
Special Purpose Funds							
Supplemental General	250,169	0	2,908,923	2,962,285	196,807	25,922	222,729
Preschool-Aged At-Risk	36,144	0	44,517	40,661	40,000	0	40,000
At Risk (K-12)	422,249	0	1,711,556	1,671,484	462,321	7,516	469,837
Bilingual Education	38,423	0	254,077	242,500	50,000	44	50,044
Virtual Education	15,000	0	35,643	35,643	15,000	0	15,000
Capital Outlay	918,587	0	1,249,453	416,658	1,751,382	50,071	1,801,453
Driver Training	33,426	0	9,105	8,600	33,931	0	33,931
Food Service	265,197	0	427,207	472,142	220,262	0	220,262
Professional Development	13,751	0	28,171	21,922	20,000	0	20,000
Parent Education	7,424	0	44,506	43,930	8,000	0	8,000
Special Education	199,999	0	1,926,407	1,876,406	250,000	0	250,000
Career and Postsecondary Education	85,000	0	333,832	333,832	85,000	792	85,792
KPERS Contribution	0	0	800,766	800,766	0	0	0
Federal Funds	(68,283)	0	551,616	488,255	(4,922)	4,651	(271)
Gifts and Grants	10,169	0	117,542	38,923	88,788	0	88,788
Contingency Reserve	276,403	0	0	0	276,403	0	276,403
Textbook & Student Material Revolving	111,961	0	131,493	100,441	143,013	1,949	144,962
District Activity Funds	43,278	0	161,213	158,242	46,249	0	46,249
Bond & Interest	606,765	0	567,998	484,850	689,913	0	689,913
	$ 3,265,662	$ 0	$ 20,229,865	$ 19,123,380	$ 4,372,147	$ 117,328	$ 4,489,475

Composition of Cash:	Checking and Money Market Accounts	$ 4,492,531
	Certificates of Deposit	153,531
		4,646,062
	Agency Funds	(156,587)
		$ 4,489,475

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, 2025

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 There were no budget amendments for the year ended June 30, 2025.

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $800,766 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $7,873,571. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Reimbursed Expenditures:

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

Note 4 - Compensated Absences:

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

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

Note 5 - Litigation:

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

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-7143 were as follows:

	Transfer to:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Total
General Fund	$ 40,000	$ 1,340,198	$ 194,135	$ 15,000	$ 408,352	$ 22,887	$ 0	$ 1,308,498	$ 194,546	$ 3,523,616
Supplemental General Fund	4,517	371,358	59,942	20,643	0	4,466	15,276	613,829	136,966	1,226,997
	$ 44,517	$ 1,711,556	$ 254,077	$ 35,643	$ 408,352	$ 27,353	$ 15,276	$ 1,922,327	$ 331,512	$ 4,750,613

Note 7 - Post Employment Benefits:

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

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

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

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid $67,220 for postemployment benefits for six former employees.

Note 8 - Other Post Employment Benefits:

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

Note 9 - Contingencies:

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

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

Note 10 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $4,646,062 and the bank balance was $5,130,700. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $803,478 was covered by federal depository insurance and $4,312,480 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $14,742 which is a violation of K.S.A. 9-1402.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through March 6, 2026, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

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

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

Terms for long-term liabilities for the District for the year ended June 30, 2025, 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, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	$2,700,000	$ 0	$ 410,000	$2,290,000	$ 74,850
Lease Purchase Agreement Building Improvements	2,246,755	0	202,305	2,044,450	82,954
	$4,946,755	$ 0	$ 612,305	$4,334,450	$ 157,804

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
2026	$ 425,000	$ 209,964	$ 634,964	$ 62,325	$ 75,296	$ 137,621	$ 772,585
2027	440,000	217,911	657,911	49,350	67,349	116,699	774,610
2028	455,000	226,159	681,159	35,925	59,101	95,026	776,185
2029	475,000	234,720	709,720	21,975	50,540	72,515	782,235
2030	495,000	243,604	738,604	7,425	41,656	49,081	787,685
2031 - 2034	0	912,092	912,092	0	75,347	75,347	987,439
	$ 2,290,000	$ 2,044,450	$ 4,334,450	$ 177,000	$ 369,289	$ 546,289	$ 4,880,739

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, 2025

	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	$ 9,241,300	$ (322,562)	$ 7,102	$ 8,925,840	$ 8,925,840	$ 0
Special Purpose Funds						
Supplemental General	3,071,243	(108,958)	0	2,962,285	2,962,285	0
Preschool-Aged At-Risk	90,500	0	0	90,500	40,661	(49,839)
At Risk (K-12)	2,007,500	0	0	2,007,500	1,671,484	(336,016)
Bilingual Education	242,500	0	0	242,500	242,500	0
Virtual Education	48,350	0	0	48,350	35,643	(12,707)
Capital Outlay	625,000	0	0	625,000	416,658	(208,342)
Driver Training	14,057	0	0	14,057	8,600	(5,457)
Food Service	660,800	0	0	660,800	472,142	(188,658)
Professional Development	43,780	0	0	43,780	21,922	(21,858)
Parent Education	43,930	0	0	43,930	43,930	0
Special Education	2,110,853	0	0	2,110,853	1,876,406	(234,447)
Career and Postsecondary Education	402,500	0	0	402,500	333,832	(68,668)
KPERS Contribution	929,211	0	0	929,211	800,766	(128,445)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	488,255	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	38,923	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	100,441	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	158,242	XXXXXXXXXX
Bond & Interest	484,850	0	0	484,850	484,850	0
	$ 20,016,374	$ (431,520)	$ 7,102	$ 19,591,956	$ 19,123,380	$ (1,254,437)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 57,271	$ 7,102	$ 0	$ 7,102
State Sources	8,387,400	8,918,738	9,241,300	(322,562)
	8,444,671	8,925,840	$ 9,241,300	$ (315,460)
Expenditures				
Instruction	2,990,402	3,318,404	$ 3,071,251	$ 247,153
Instructional Support Staff	0	2,709	0	2,709
General Administration	444,083	413,529	460,066	(46,537)
School Administration	719,665	661,676	762,255	(100,579)
Operations & Maintenance	426,119	439,205	463,500	(24,295)
Student Transportation Services	584,034	566,701	574,200	(7,499)
Transfers	3,280,368	3,523,616	3,910,028	(386,412)
Adjustment to Comply with Legal Max	0	0	(322,562)	322,562
Adjustment for Qualifying Budget Credits	0	0	7,102	(7,102)
	8,444,671	8,925,840	$ 8,925,840	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,887,367	$ 1,711,476	$ 1,593,354	$ 118,122
County Sources	110,424	137,245	128,522	8,723
State Sources	957,030	1,060,202	1,099,198	(38,996)
	2,954,821	2,908,923	$ 2,821,074	$ 87,849
Expenditures				
Instruction	114,625	96,780	$ 114,000	$ (17,220)
Student Support Services	183,839	189,329	237,200	(47,871)
Instructional Support Staff	105,373	104,285	107,235	(2,950)
Central Services	263,010	321,314	279,040	42,274
Operations & Maintenance	1,043,625	970,987	1,027,301	(56,314)
Student Transportation Serv	0	52,593	60,000	(7,407)
Transfers	1,080,518	1,226,997	1,246,467	(19,470)
Adjustment to Comply with Legal Max	0	0	(108,958)	108,958
	2,790,990	2,962,285	$ 2,962,285	$ 0
Receipts Over (Under) Expenditures	163,831	(53,362)		
Unencumbered Cash, Beginning	86,338	250,169		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 250,169	$ 196,807		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 20,000	$ 44,517	$ 80,000	$ (35,483)
	20,000	44,517	$ 80,000	$ (35,483)
Expenditures				
Instruction	1,530	17,823	$ 35,400	$ (17,577)
Student Support Services	763	0	29,600	(29,600)
Student Transportation Services	21,563	22,838	25,500	(2,662)
	23,856	40,661	$ 90,500	$ (49,839)
Receipts Over (Under) Expenditures	(3,856)	3,856		
Unencumbered Cash, Beginning	40,000	36,144		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 36,144	$ 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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,883,592	$ 1,711,556	$ 1,928,229	$ (216,673)
	1,883,592	1,711,556	$ 1,928,229	$ (216,673)
Expenditures				
Instruction	1,564,537	1,357,164	$ 1,678,500	$ (321,336)
Student Support Services	318,234	314,320	329,000	(14,680)
	1,882,771	1,671,484	$ 2,007,500	$ (336,016)
Receipts Over (Under) Expenditures	821	40,072		
Unencumbered Cash, Beginning	421,428	422,249		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 422,249	$ 462,321		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year	Current Year		
	Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 139,236	$ 254,077	$ 211,296	$ 42,781
	139,236	254,077	$ 211,296	$ 42,781
Expenditures				
Instruction	86,489	242,500	$ 242,500	$ 0
Student Transportation Services	14,443	0	0	0
	100,932	242,500	$ 242,500	$ 0
Receipts Over (Under) Expenditures	38,304	11,577		
Unencumbered Cash, Beginning	119	38,423		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 38,423	$ 50,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 63,472	$ 35,643	$ 45,000	$ (9,357)
	63,472	35,643	$ 45,000	$ (9,357)
Expenditures				
Instruction	48,472	35,643	$ 48,350	$ (12,707)
	48,472	35,643	$ 48,350	$ (12,707)
Receipts Over (Under) Expenditures	15,000	0		
Unencumbered Cash, Beginning	0	15,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 15,000	$ 15,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 404,303	$ 612,758	$ 504,108	$ 108,650
County Sources	23,031	25,162	23,984	1,178
State Sources	61,987	203,181	206,359	(3,178)
Transfers	0	408,352	0	408,352
	489,321	1,249,453	$ 734,451	$ 515,002
Expenditures				
Instruction	26,097	89,052	$ 170,000	$ (80,948)
Instructional Support Staff	76,420	0	0	0
Central Services	22,410	24,854	25,000	(146)
Operations & Maintenance	198,991	221,673	280,000	(58,327)
Transportation	124,612	81,079	150,000	(68,921)
	448,530	416,658	$ 625,000	$ (208,342)
Receipts Over (Under) Expenditures	40,791	832,795		
Unencumbered Cash, Beginning	877,796	918,587		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 918,587	$ 1,751,382		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,350	$ 3,450	$ 2,300	$ 1,150
State Sources	4,350	5,655	4,320	1,335
	6,700	9,105	$ 6,620	$ 2,485
Expenditures				
Instruction	7,890	8,029	$ 13,207	$ (5,178)
Vehicle Operations, Maintenance Services	684	571	850	(279)
	8,574	8,600	$ 14,057	$ (5,457)
Receipts Over (Under) Expenditures	(1,874)	505		
Unencumbered Cash, Beginning	35,300	33,426		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 33,426	$ 33,931		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 95,209	$ 100,514	$ 116,656	$ (16,142)
State Sources	3,855	3,769	2,898	871
Federal Sources	428,795	322,924	324,311	(1,387)
	527,859	427,207	$ 443,865	$ (16,658)
Expenditures				
Food Service Operation	553,880	472,142	$ 660,800	$ (188,658)
	553,880	472,142	$ 660,800	$ (188,658)
Receipts Over (Under) Expenditures	(26,021)	(44,935)		
Unencumbered Cash, Beginning	291,218	265,197		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 265,197	$ 220,262		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 393	$ 818	$ 6,750	$ (5,932)
Transfers	35,545	27,353	50,000	(22,647)
	35,938	28,171	$ 56,750	$ (28,579)
Expenditures				
Instructional Support Staff	22,187	21,922	$ 43,780	$ (21,858)
	22,187	21,922	$ 43,780	$ (21,858)
Receipts Over (Under) Expenditures	13,751	6,249		
Unencumbered Cash, Beginning	0	13,751		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 13,751	$ 20,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Parent Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 17,407	$ 2,576	$ 0	$ 2,576
State Sources	30,000	26,654	30,000	$ (3,346)
Transfers	0	15,276	25,000	(9,724)
	47,407	44,506	$ 55,000	$ (10,494)
Expenditures				
Student Support Services	39,787	42,714	$ 43,430	$ (716)
Instructional Support Staff	196	1,216	500	716
	39,983	43,930	$ 43,930	$ 0
Receipts Over (Under) Expenditures	7,424	576		
Unencumbered Cash, Beginning	0	7,424		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,424	$ 8,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 4,310	$ 4,080	$ 0	$ 4,080
Transfers	1,848,242	1,922,327	2,246,970	(324,643)
	1,852,552	1,926,407	$ 2,246,970	$ (320,563)
Expenditures				
Instruction	1,741,709	1,749,337	$ 1,973,543	$ (224,206)
Instructional Support Staff	5,467	497	6,010	(5,513)
Student Transportation Services	114,103	126,572	131,300	(4,728)
	1,861,279	1,876,406	$ 2,110,853	$ (234,447)
Receipts Over (Under) Expenditures	(8,727)	50,001		
Unencumbered Cash, Beginning	208,726	199,999		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 199,999	$ 250,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 115	$ 2,320	$ 10,695	$ (8,375)
Transfers	320,800	331,512	570,000	(238,488)
	320,915	333,832	$ 580,695	$ (246,863)
Expenditures				
Instruction	306,703	305,187	$ 370,100	$ (64,913)
Instructional Support Staff	0	65	0	65
Student Transportation Services	29,212	28,580	32,400	(3,820)
	335,915	333,832	$ 402,500	$ (68,668)
Receipts Over (Under) Expenditures	(15,000)	0		
Unencumbered Cash, Beginning	100,000	85,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 85,000	$ 85,000		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 860,381	$ 800,766	$ 929,211	$ (128,445)
	860,381	800,766	$ 929,211	$ (128,445)
Expenditures				
Instruction	461,507	429,530	$ 498,427	$ (68,897)
Student Support Services	15,809	14,714	17,074	(2,360)
Instructional Support Staff	17,371	16,167	18,761	(2,594)
General Administration	34,741	32,334	37,520	(5,186)
School Administration	24,189	22,513	26,124	(3,611)
Central Services	34,744	32,337	37,524	(5,187)
Operations & Maintenance	138,339	128,754	149,406	(20,652)
Student Transportation Services	101,622	94,581	109,751	(15,170)
Food Service Operation	32,059	29,836	34,624	(4,788)
	860,381	800,766	$ 929,211	$ (128,445)
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, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 390,246	$ 380,206	$ 363,838	$ 16,368
County Sources	25,250	28,297	26,435	1,862
State Sources	96,385	159,495	164,849	(5,354)
	511,881	567,998	$ 555,122	$ 12,876
Expenditures				
Debt Service	481,925	484,850	$ 484,850	$ 0
	481,925	484,850	$ 484,850	$ 0
Receipts Over (Under) Expenditures	29,956	83,148		
Unencumbered Cash, Beginning	576,809	606,765		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 606,765	$ 689,913		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 1,899,976	$ 551,616
	1,899,976	551,616
Expenditures		
Instruction	1,197,930	372,436
Student Support Services	342,909	112,458
Instructional Support Staff	20,638	0
General Administration	984	0
Central Services	14,998	3,361
Operations & Maintenance	143,478	0
Student Transportation Services	16,133	0
	1,737,070	488,255
Receipts Over (Under) Expenditures	162,906	63,361
Unencumbered Cash, Beginning	(231,189)	(68,283)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (68,283)	$ (4,922)

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 38,352	$ 103,760
State Sources	26,377	7,280
Federal Sources	0	6,502
	64,729	117,542
Expenditures		
Instruction	14,526	20,223
Student Support Services	34	0
Instructional Support Staff	31,657	18,700
General Administration	14,932	0
	61,149	38,923
Receipts Over (Under) Expenditures	3,580	78,619
Unencumbered Cash, Beginning	6,589	10,169
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 10,169	$ 88,788

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 50,000	$ 0
	50,000	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	50,000	0
Unencumbered Cash, Beginning	226,403	276,403
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 276,403	$ 276,403

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 126,268	$ 131,493
	126,268	131,493
Expenditures		
Instruction	73,499	15,287
Support Services	63,257	85,154
	136,756	100,441
Receipts Over (Under) Expenditures	(10,488)	31,052
Unencumbered Cash, Beginning	122,449	111,961
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 111,961	$ 143,013

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Chaparral High School				
Boys Basketball	$ 3,521	$ 32	$ 3,153	$ 400
Volleyball	134	6,271	6,320	85
Girls Basketball	1,206	2,010	0	3,216
Band	5,178	1,856	1,679	5,355
Baseball	8,318	6,999	3,149	12,168
Girl's Wrestling	96	0	140	(44)
Football	2,615	17,524	19,529	610
FCA	5,432	0	1,414	4,018
Faculty Funds	5,558	3,576	2,593	6,541
Faculty Scholarship	872	88	60	900
FFA	25,547	36,811	40,515	21,843
TSA	3,344	2,444	5,139	649
Juniors	1,587	7,156	8,427	316
Key Club	5,125	12,010	11,392	5,743
Cross Country	1,009	652	1,415	246
Track	288	2,721	1,536	1,473
NHS	634	2,658	2,507	785
NFL	801	0	0	801
Pep Club	1,851	200	811	1,240
Cheerleaders	1,400	946	2,157	189
SADD	334	0	0	334
Seniors	3,564	1,693	1,151	4,106
Softball	4,748	0	0	4,748
Sophomores	1,515	9,424	8,119	2,820
STUCO	2,463	830	2,735	558
Concessions	3,077	25,871	28,741	207
FBLA	3,396	0	1,750	1,646
Scholars Bowl	333	0	75	258
Tennis	862	0	730	132
Fall Football Concessions	2,514	15,925	15,938	2,501
Sales Tax	435	12,470	9,534	3,371
Dance	107	0	0	107
E-Sports	2,000	275	2,135	140
JH Cheer	386	6,387	6,383	390
Junior High Stuco	357	183	0	540
Jr High Boys BB	1,694	0	857	837
Junior High FCA	153	0	0	153
Jr Hi Girls Basketball	1	0	0	1
Junior High Leadership	775	0	401	374
Green House - Inslee	547	65	70	542
8th Grade Class	190	0	190	0
Weightlifting Program	2,220	2,530	2,381	2,369
Golf Team	1,600	760	975	1,385
Dance	0	0	107	(107)
Junior High Wrestling	8	0	0	8
Rambling Roadrunners	663	85	663	85
Builders Club	323	0	0	323
Freshman	0	190	0	190
	108,781	180,642	194,871	94,552

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	1,868	2,211	1,995	2,084
FCA	108	0	0	108
TSA/AES 6th Grade	67	0	0	67
Sales Tax	219	0	0	219
	3,409	2,211	1,995	3,625
Harper Elementary School				
Sales Tax	495	0	0	495
Field Trips	998	4,386	4,741	643
	1,493	4,386	4,741	1,138
District Office				
Children's Relief Fund	9,422	0	0	9,422
Dalton & Wilmetta Holland Scholarship	14,713	88	2,250	12,551
Golda May Hickey Scholarship	5,060	40	400	4,700
Sam & Sherree High Scholarship	1,106	0	500	606
Gary Coslett Scholarship	3,648	45	400	3,293
Shepard Scholarship	7,189	11	500	6,700
J.R. & Gertrude Smith Scholarship	11,203	297	1,000	10,500
Sweet Watkins Scholarship	10,398	102	1,000	9,500
Laura Clark Scholarship	0	0	0	0
	62,739	583	6,050	57,272
Total Agency Funds	$ 176,422	$ 187,822	$ 207,657	$ 156,587

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, 2025

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	$ 1,637	$ 0	$ 36,995	$ 34,965	$ 3,667	$ 0	$ 3,667
Chaparral Singers	8,846	0	8,605	7,465	9,986	0	9,986
Chaparral Singers Trip	0	0	75,336	75,336	0	0	0
Roadrunner Classic	3,453	0	18,231	15,702	5,982	0	5,982
Working Cash Box	2,381	0	0	2,300	81	0	81
Trophy Case	158	0	26	0	184	0	184
FCCLA	5,003	0	170	1,539	3,634	0	3,634
Gifts for Help	17	0	0	0	17	0	17
HP Co Found Grant	182	0	0	182	0	0	0
Vending Machines	1,160	0	9,580	6,790	3,950	0	3,950
	22,837	0	148,943	144,279	27,501	0	27,501
Anthony Elementary School							
Athletics	145	0	0	0	145	0	145
2nd Grade	232	0	0	0	232	0	232
4th Grade	75	0	0	40	35	0	35
SADD	733	0	0	0	733	0	733
Library	143	0	41	0	184	0	184
Yearbooks	2,572	0	250	452	2,370	0	2,370
School Fund	3,537	0	2,476	4,912	1,101	0	1,101
Counselor Student Needs	80	0	0	0	80	0	80
Sacred Heart Church	750	0	0	0	750	0	750
FDX Team Meals	61	0	0	0	61	0	61
	8,328	0	2,767	5,404	5,691	0	5,691
Harper Elementary School							
School Fund	1,275	0	772	844	1,203	0	1,203
Library	799	0	117	0	916	0	916
Yearbook Fund	208	0	1,065	775	498	0	498
K- Kids	1,910	0	5,180	3,982	3,108	0	3,108
Student Needs	104	0	0	17	87	0	87
HES Faculty	802	0	2,369	2,941	230	0	230
HES Playground Equipment	5,763	0	0	0	5,763	0	5,763
Jim Morris Scholarship	1,252	0	0	0	1,252	0	1,252
	12,113	0	9,503	8,559	13,057	0	13,057
Total District Activity Funds	$ 43,278	$ 0	$ 161,213	$ 158,242	$ 46,249	$ 0	$ 46,249

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, 2025**, and the related notes to the financial statement, which collectively comprise **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** basic financial statement, and have issued our report thereon dated March 6, 2026. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

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Board of Education
Chaparral Schools Unified School District No. 361

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

BFR CPA, LLC
BFR CPA, LLC
March 6, 2026

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, 2025**. **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, 2025**.

Basis for Opinion on Each Major Federal Program

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

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

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Board of Education
Chaparral Schools Unified School District No. 361

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Board of Education
Chaparral Schools Unified School District No. 361

Report on Internal Control Over Compliance

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

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

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

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

BFR CPA, LLC

BFR CPA, LLC
March 6, 2026

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Grant Title	Assistance Listing Number	Program Amount	Expenditures
Department of Education			
School Safely National Activities	84.184	$ 178,917	$ 178,917
Rural Education	84.358	15,092	7,722
		194,009	186,639
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	53,028	53,028
National School Lunch Program	10.555	232,246	232,246
Summer Food Service Program for Children	10.559	37,650	37,650
		322,924	322,924
Department of Education			
Title I Grants to Local Educational Agencies	84.010	231,213	231,213
Supporting Effective Instruction State Grants	84.367	33,879	33,879
Student Support and Academic Enrichment Program	84.424	20,366	20,366
COVID-19 Education Stabilization Fund	84.425U	16,158	16,158
		301,616	301,616
Department of Health and Human Services			
Termporary Assistance for Needy Families (TANF) State Programs	93.558	6,502	6,502
Total Federal Awards		$ 825,051	$ 817,681

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, 2025

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, 2025

SUMMARY OF AUDIT RESULTS

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

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

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

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

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

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

7. The programs tested as major programs were:

Food Service Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
Title I Grants to Local Educational Agencies	84.010

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, 2025

There are no prior audit findings.